

## Financial Performance Monitoring Suite March 2023 – Quarter 4

### Executive summary

This report sets out the financial outturn for financial year 2022/23 for revenue and capital. The headlines are:

#### Revenue

The outturn is an underspend of £476k, after contributions to and from earmarked reserves, when compared to the approved budget and an improvement to the Q3 forecast outturn of £642k.

This favourable outturn position, compared to the approved budget is, in the main, a result of:

#### Underspends

Corporate Finance	£0.592m	Increased interest receipts and reduced interest payments
Waste Management	£0.513m	Additional income from bulky waste, recycling credits, and recycling gate fees are generating income rather than being a cost
Development Management	£0.218m	Income from re-launched pre-application service, plus service Improvements
Risk & Control	£0.150m	Insurance renewal rates lower than anticipated
Facilities Management	£0.148m	Additional rent from office lettings
Customer Services	£0.129m	Salary savings
Democratic and Elections	£0.115m	More income from elections and land charges, less expenditure on members allowances
Licensing	£0.114m	Salary savings offset by reduced income
Parks & Open Spaces	£0.085m	Salary savings
Planning Policy	£0.083m	Additional priority & CIL income

#### Overspends

Housing Benefits	£0.553m	Temporary accommodation costs not met by Housing Benefit payments plus accounting adjustments relating to 2021/22 which have impacted 2022/23
Leisure and Health	£0.457m	Increased costs due to electricity and minimum wage expenditure, and lower membership income
ICT	£0.208m	Change in allocation of digital team between partners
Covid Recovery	£0.193m	Covid activity
Directors	£0.161m	Place strategy and recruitment costs
Car Parks – On Street	£0.132m	Lower income due to CCC changes to on street parking

## Capital

The outturn is an underspend of £31,704k, including re-phasing of works to future years of £18,342k.

The budget to be re-phased includes:

- £12,257k – phasing of the Markets Towns Programme to future years as whole life costs were included in the original budget
- £2,706k – works at Hinchingsbrooke Country Park were delayed due to Covid and localised flooding which has had an on-going impact
- £564k – extending the life of the existing fleet to maximise value for money
- £500k – the enhancements to commercial properties have been delayed due to the change of Strategic Property Manager
- £421k – St Neots Riverside programme of works has now commenced, with the majority of spend expected during 2023/24

# Service Grouping Summary

## Service Commentary

The following table provides the variances by service and where variances are greater than +/- £10,000 comments have been provided by the budget managers/Head of Service.

Head of Service	Current Budget £'000s	Q3 Forecast £'000s	Provisional Outturn £'000	Contribution	Revised Outturn £'000s	Over/(Under) Spend Against Budget		Over/(Under) Spend Against Forecast		Actual Spend £'000s	Actual Income £'000s
				to/(from) reserves £'000		£'000	%	£'000	%		
Chief Operating Officer	5,140	5,020	5,227	45	5,272	132	+2.6	252	+5.0	42,575	(37,303)
Chief Planning Officer	402	673	141	205	346	(56)	-13.9	(327)	-48.6	2,597	(2,251)
Corporate Leadership	1,201	1,196	869	487	1,356	155	+12.8	160	+13.4	1,356	0
Director of Finance & Resources	6,860	6,199	4,283	1,599	5,8828	(978)	-14.3	(661)	-5.1	14,242	(8,360)
Economic Development	198	200	188	0	188	(10)	-5.1	(12)	-6.0	199	(11)
Housing Manager	187	199	277	(88)	189	2	+1.1	(10)	-5.0	341	(152)
Head of ICT	2,604	2,810	2,374	438	2,812	208	+8.0	2	+0.1	8,328	(5,516)
Head of Leisure & Health	(25)	703	454	(4)	450	475	+1,900.0	(253)	-36.0	5,897	(5,447)
Head of Operations	4,917	4,517	4,280	94	4,374	(543)	-11.1	(143)	-3.2	7,627	(3,253)
Programme Delivery	73	63	41	0	41	(32)	-43.8	(22)	-34.9	41	0
Strategic Insight & Delivery	(153)	(10)	(40)	58	18	171	+111.8	28	+280.0	3,252	(3,234)
<b>Total</b>	<b>21,404</b>	<b>21,570</b>	<b>18,094</b>	<b>2,834</b>	<b>20,928</b>	<b>(476)</b>	<b>-2.2</b>	<b>(642)</b>	<b>-3.0</b>	<b>86,455</b>	<b>(65,527)</b>

# Service Grouping Summary

Head of Service	Service Grouping	Budget	Q3 Forecast	Provisional Outturn	Contribution to/(from) reserves	Revised Provisional Outturn	Over/Under) Spend Against Budget		Comment on Variance to Budget
		£	£	£	£	£	£	%	
Chief Operating Officer	Building Control	152,540	159,553	105,859	0	105,859	(46,681)	-30.6	3C Building Control Head of Service was only part time as they moved to a new role. Also more external income generated than expected which reduced contribution needed from partners.
Chief Operating Officer	Business Team	279,496	254,846	253,978	0	253,978	(25,518)	-9.1	Vacant post in the team which has, in future years, been amended to remove underspend.
Chief Operating Officer	Chief Operating Officer	108,229	123,492	102,663	0	102,663	(5,566)	-5.1	
Chief Operating Officer	Closed Churchyards	(13,000)	0	306	0	306	13,306	102.4	Income from this initiative is not achievable; and was withdraw in the MTFs submission.
Chief Operating Officer	Community Team	549,538	516,612	597,996	(80,897)	517,099	(32,439)	-5.9	Staffing issues (long term sick) within the team have impacted on staff costs. This has been resolved by internal appointments. Grant funding has also been received for Homes for Ukraine to support over 370 guests (net nil spend as we use this funding) and Domestic Abuse and Asylum Seekers, supporting circa 100 people within the District.
Rca Chief Operating Officer	Council Tax Support	(115,000)	(129,089)	(124,087)	0	(124,087)	(9,087)	-7.9	
Chief Operating Officer	Customer Services	979,276	889,164	850,059	0	850,059	(129,217)	-13.2	Vacancies have been held open following the introduction of the portal and new telephony system and Officers have been reviewing the job descriptions of the technical roles within the service to ensure we are recruiting for the correct skills to support the service. This has

# Service Grouping Summary

Head of Service	Service Grouping	Budget	Q3 Forecast	Provisional Outturn	Contribution to/(from) reserves	Revised Provisional Outturn	Over/Under) Spend Against Budget		Comment on Variance to Budget
		£	£	£	£	£	£	%	
									taken time and delayed recruitment to a technical vacancy, which has impacted the service but was the right thing to do.
Chief Operating Officer	Document Centre	250,993	183,865	185,473	0	185,473	(65,520)	-26.1	Printing section has been closed and hybrid mail outsourced. This created a saving and 3 posts had been budgeted for in 22/23 in error. These have now been removed in the 23/24 MTFS approved by Council.
Chief Operating Officer	Emergency Planning	30,692	27,704	28,054	0	28,054	(2,638)	-8.6	
Chief Operating Officer	Environmental Health Admin	120,139	126,430	124,754	6,612	131,366	11,227	9.3	Long term sick increased urgency of recruiting to post earlier than budgeted to ensure service provision was maintained.
Chief Operating Officer	Environmental Protection Team	364,224	331,974	347,943	0	347,943	(16,281)	-4.5	Income from the Government's COVID fund is allocated here, hence current underspend. Under active monitoring by Officers. Vacant EH Officer post following internal promotion and difficulty in recruiting meaning alternative arrangements are being made to address resource gap.
Chief Operating Officer	Housing Benefits	1,554,017	1,802,995	2,106,818	0	2,106,818	552,801	35.6	Employees: temporary vacancies in establishment are being covered by a small number of contractors due to high on-going levels of work. Benefit & Transfer Payments: expenditure is offset by subsidy from DWP, although there is an impact from increased temporary accommodation costs that are not met by the funding given by the DWP. Supplies and services: Issues with costings for hybrid mail plus one-off set up costs with new supplier.

# Service Grouping Summary

Head of Service	Service Grouping	Budget	Q3 Forecast	Provisional Outturn	Contribution to/(from) reserves	Revised Provisional Outturn	Over/Under) Spend Against Budget		Comment on Variance to Budget
		£	£	£	£	£	£	%	
Chief Operating Officer	Housing Miscellaneous	28,712	9,078	(2,337)	0	(2,337)	(31,049)	-108.1	Increased ground rents (£10k) and management fee (£5k) to cover increased costs, neither of which were budgeted for, plus salary savings (£5k). Water charge £13k less than budgeted due to revised estimate received in March.
Chief Operating Officer	Housing Needs	1,141,989	1,106,038	1,051,121	118,899	1,170,020	28,031	2.5	DLUHC made a further allocation of Homelessness Prevention Grant to councils in December. We received £106k which is in addition to the £227k received earlier in the year. As a ringfenced grant the underspend has been transferred to a reserve, this is £119k. £50k difference on B&B Costs & Recovery, main factor is block bookings for TA units necessary to ensure we do not lose units to other LA's, if vacant no recovery of costs increasing the gap. Rental Deposit Scheme (RDS) payments reduced by £25k, but recovery was similar to spend, whereas there is an excess budget for spend on RDS payments.
Chief Operating Officer	Licencing	(60,818)	(146,929)	(175,135)	0	(175,135)	(114,317)	-188.0	There is a reduction in taxi licencing income. the majority of this is due to a reduction of income as a result of the covid recovery. Staffing underspend, with amendments made to the structure to provide an ongoing saving to the Service in the MTFs.
Chief Operating Officer	Local Tax Collection	(230,770)	(236,154)	(226,587)	0	(226,587)	4,183	1.8	
Chief Planning Officer	Development Management	(296,243)	46,514	(282,599)	20,000	(262,599)	33,644	11.4	Changes in accrual estimates resulting from large Strategic planning applications submitted in Q4. Cost of agency staff for vacant posts and

# Service Grouping Summary

Head of Service	Service Grouping	Budget	Q3 Forecast	Provisional Outturn	Contribution to/(from) reserves	Revised Provisional Outturn	Over/Under) Spend Against Budget		Comment on Variance to Budget
		£	£	£	£	£	£	%	
									backlog. Pre-application Service re-commenced Oct 22. Programme of Service Improvement Plan underway.
Chief Planning Officer	Planning Policy	674,211	608,217	406,084	185,495	591,579	(82,632)	-12.3	Additional priority income x 2 - £24k, CIL £43.9K better than budget, 17k saving on staff costs; £6k PPA not budgeted for; £4k saving on biodiversity action plan; A428 DCO costs (£20K) not budgeted for .
Chief Planning Officer	Public Transport	24,000	18,012	18,010	0	18,010	(5,990)	-25.0	
Corporate Leadership	Directors	1,035,191	1,029,766	696,549	500,000	1,196,549	161,358	15.6	Place Strategy costs £131k, plus Director recruitment costs £20k and MailChimp bulk email services £7k
Corporate Leadership	Executive Support & Business Planning	165,403	166,487	172,114	(12,993)	159,121	(6,282)	-3.8	
Director of Finance & Resources	Commercial Estates	(2,959,599)	(3,155,088)	(4,009,952)	990,194	(3,019,758)	(60,159)	-2.0	Salary saving on vacant posts during the year as well as recently vacant strategic manager role and savings from maintenance budgets
Director of Finance & Resources	Corporate Finance	5,355,530	4,935,570	3,984,189	779,658	4,763,847	(591,683)	-11.0	Higher interest rates from increase in Bank of England base rate meant increased income from short term investments plus lower interest on PWLB loan due to early repayment
Director of Finance & Resources	Democratic & Elections	928,428	823,879	983,716	(170,541)	813,175	(115,253)	-12.4	More income generated than budgeted for land charges. Underspend on Members' Special Duty Allowances. Income from parish council recharges for elections in May 2022.
Director of Finance & Resources	Energy & Sustainability Management	54,992	10,987	42,309	0	42,309	(12,683)	-23.1	Savings from the Energy and Sustainability Manager role being vacant for part of the year

# Service Grouping Summary

Head of Service	Service Grouping	Budget	Q3 Forecast	Provisional Outturn	Contribution to/(from) reserves	Revised Provisional Outturn	Over/Under) Spend Against Budget		Comment on Variance to Budget
		£	£	£	£	£	£	%	
Director of Finance & Resources	Facilities Management	854,764	827,297	706,703	0	706,703	(148,061)	-17.3	Additional income generated letting out part of 2nd floor Pathfinder House to CPCA from rental and service charge income. Business rates payable for various HDC sites happened to lower than was budgeted for in 22/23. Savings were also made as the facilities manager role became vacant part way through the year and wasn't filled
Director of Finance & Resources	Finance	720,585	689,002	688,830	0	688,830	(31,755)	-4.4	Salary savings from a vacant post
Director of Finance & Resources	Head of Resources	104,518	88,903	92,221	0	92,221	(12,297)	-11.8	Savings due to the vacant director post being filled part way through the year
Director of Finance & Resources	Human Resources	599,408	631,462	601,299	0	601,299	1,891	0.3	
Director of Finance & Resources	Legal	223,940	188,043	185,802	0	185,802	(38,138)	-17.0	Savings from a reduction in HDC usage in the legal shared service
Director of Finance & Resources	Public Conveniences	0	976	1,195	0	1,195	1,195	0.0	
Director of Finance & Resources	Risk Management	131,206	148,067	117,406	0	117,406	(13,800)	-10.5	Underspend is due to audit fees not being spent as contract was delayed (£22k). Part of underspend was offset due maternity leave cover +£9k
Director of Finance & Resources	Risk & Control	846,705	851,372	697,091	0	697,091	(149,614)	-17.7	Underspend due to renewal rates being better than what was anticipated



# Service Grouping Summary

Head of Service	Service Grouping	Budget	Q3 Forecast	Provisional Outturn	Contribution to/(from) reserves	Revised Provisional Outturn	Over/Under) Spend Against Budget		Comment on Variance to Budget
		£	£	£	£	£	£	%	
Director of Finance & Resources	Covid Recovery	0	158,502	192,584	0	192,584	192,584	0.0	Known overspend due to Covid activity
Economic Development	Economic Development	198,252	199,573	187,651	0	187,651	(10,601)	-5.3	There were staff savings owing to leavers and starters during the year. The service made cost savings on existing supplies and contracts. In addition, income was received in relation to market towns footfall cameras which had not been forecast. Furthermore, an unplanned cost of providing a BID ballot service for Huntingdon occurred in the year owing to the existing 5-year term concluding in 2022 and requiring a new ballot for a further 5 year term.
Housing Manager	Market Towns	0	0	85,738	(87,515)	(1,777)	(1,777)	2.1	
Housing Manager	Housing Strategy	186,980	198,507	190,893	0	190,893	3,913	0.0	
Head of ICT	ICT Shared Service	2,604,140	2,809,738	2,373,513	438,331	2,811,844	207,704	8.0	Following analysis carried out during the last quarter, the changes to the way in which the digital team funding is allocated is not yet reflected in the original budget figures.
Head of Leisure & Health	One Leisure Facilities	(176,863)	530,784	255,194	25,000	280,194	457,057	258.4	See separate sheets

# Service Grouping Summary

Head of Service	Service Grouping	Budget	Q3 Forecast	Provisional Outturn	Contribution to/(from) reserves	Revised Provisional Outturn	Over/Under) Spend Against Budget		Comment on Variance to Budget
		£	£	£	£	£	£	%	
Head of Leisure & Health	One Leisure Active Lifestyles	151,457	171,741	198,823	(28,810)	170,013	18,556	12.3	Variance is due to the following key reasons: a. Predominantly due to sports development not meeting their revenue targets versus the budget which is mainly due to slower recovery for specific disability sessions post COVID-19 and this has duly affected revenue. b. The original sports development budgetary targets set were not consistent with actual usage and this has caused an issue between the correlation of actual activity and revenue generated for each session.
Head of Operations	CCTV	(114,393)	(115,437)	(110,057)	0	(110,057)	4,336	3.8	
Head of Operations	CCTV Shared Service	243,826	277,102	253,902	0	253,902	10,076	4.1	At the beginning of the year we were experiencing some long term sick issues which had an impact on staff salaries however income was expected to come via the incoming projects that were to be delivered and this would have counteract the overspend and break even or deliver an underspend but not as much income came through to due to project delays by 3rd parties.
Head of Operations	Fleet Management	317,275	312,089	260,596	0	260,596	(56,679)	-17.9	2 vacancies within the workshop, but one of the posts is being covered agency staff which is costing HDC than the permanent role. The role not being covered by agency has been removed from future budgets starting in 23/24.
Head of Operations	Green Spaces	641,178	639,570	729,026	(105,521)	623,505	(17,673)	-2.8	Extra income above budget and a saving on contactors has resulted in an underspend on Grounds maintenance and Aboricultural Services.

# Service Grouping Summary

Head of Service	Service Grouping	Budget	Q3 Forecast	Provisional Outturn	Contribution to/(from) reserves	Revised Provisional Outturn	Over/Under) Spend Against Budget		Comment on Variance to Budget
		£	£	£	£	£	£	%	
Head of Operations	Head of Operations	90,257	165,713	170,078	0	170,078	79,821	88.4	Too much was accrued in relation to the high street fund, so when we received reimbursement from central government it didn't cover those costs. These are one off exceptional costs so will not impact future years
Head of Operations	Street Cleansing	867,885	830,101	816,707	0	816,707	(51,178)	-5.9	Street Cleansing were tasked with making a 10% budget saving, this has been achieved by Deletion of 3 posts along with removal of stand pipe licences have led to an underspend of £51k.
Head of Operations	Waste Management	2,871,194	2,407,913	2,159,339	199,317	2,358,656	(512,538)	-17.9	Additional income generated through bulky waste collections, house clearance etc, Reduced recycling re processing cost through our MRF contract due to a buoyant market, gate fees movement from negative to positive position meaning we were paid to have our material reprocessed at the start of the financial year, though part way through the year this flipped. In addition, increased income from recycling credit income due to increased recycling material tonnages.
Programme Delivery Manager	Programme Delivery	72,937	63,124	41,291	0	41,291	(31,646)	-43.4	Saving from vacant programme delivery manager post
Strategic Insight & Delivery	Car Park - On Street	(131,724)	29	175	0	175	131,899	100.1	Lower income due to CCC changes to on-street parking. This income is not HDC as is paid back to CCC. Historic issue with budget, financial correction to recognise repayment to CCC in place.

# Service Grouping Summary

Head of Service	Service Grouping	Budget	Q3 Forecast	Provisional Outturn	Contribution to/(from) reserves	Revised Provisional Outturn	Over/Under) Spend Against Budget		Comment on Variance to Budget
		£	£	£	£	£	£	%	
Strategic Insight & Delivery	Car Parks - Off Street	(1,070,361)	(1,157,503)	(1,137,453)	37,967	(1,099,486)	(29,125)	-2.7	Income recovery slightly ahead of budgeted position. Some required remedial works unable to be completed (£20k), carried forward into 23/24 budget.
Strategic Insight & Delivery	Countryside	248,166	281,619	239,829	44,741	284,570	36,404	14.7	In 2019 a bid was approved which included the capital investment in Paxton Pits to add growth to the parks. There was an assumption that with this capital investment there would be a increase in income. The investment (and cost) is reliant on a third party development which is not expected in the near future.
Strategic Insight & Delivery	Markets	(38,346)	40,108	33,124	0	33,124	71,470	186.4	Post Covid market recovery to 70% capacity. Huntingdon Wednesday Market was not viable but reintroduced 29 March 2023 and work to expand trading offer across markets underway.
Strategic Insight & Delivery	Parks and Open Spaces	541,810	490,522	433,476	23,611	457,087	(84,723)	-15.6	Savings in salary are due to a Climate Support Officer Role being recruited to support creation of Climate Strategy- Part time and at a lower grade than the Climate co-ordinator role established in budget to ensure Climate Action plan progressed. The Co-ordinator role will be recruited in Q1 23/24.
Strategic Insight & Delivery	Strategic Insight & Delivery	99,360	136,552	144,953	0	144,953	45,593	45.9	Transition to establish new service grouping - this overspend is offset by savings in the Head of Operations post, and Waste Strategy cost centre.
Strategic Insight & Delivery	Transformation	198,256	198,255	246,208	(47,942)	198,266	10	0.0	

## **One Leisure Facilities Comments**

### **St Ives Outdoor Centre**

1. The original budget for St Ives Outdoor was £121k and the actual year end position was £224k a negative variance of £102k
2. Over £130k of this variance was attributed to sales performance at the Training Shed directly related to memberships. The Training Shed has now been taken back in house w.e.f 1.4.23 under One Leisure management.
3. There was £25k expenditure saving which was related to the capital expenditure sinking fund for the 3g pitch. We were able to remove £25k from the end of year forecast as we already had sufficient funds (£250k) in the sinking fund for pitch replacement

### **Leisure Centres Corporate**

1. Overall the leisure centre corporate support team saw an overall underspend of £34k. This underspend in costs has been used to support new costs across the set-up and implementation of the new membership and sales process and system.
2. In addition to this there was a direct overspend of £4k on payroll costs through the cover for maternity leave in One Leisure Direct that had not been originally budgeted.

### **One Leisure Corporate Management**

1. As stated above the leisure centre corporate saving of £34k offsets the overspend seen in leisure corporate management of £73k
2. The overall position therefore is £39k and this is broken down through an unbudgeted salary cost for the Training & Compliance Officer (£30k) + other on-costs related to this contracted position.

### **St Neots Leisure Centre**

1. St Neots shows a £28k positive end of year variance versus a budget of £347k
2. Therefore, the true P&L position is +£6k for 2022-2023 and this can be explained as follows:
  - a. Improvements in income of £15k related to casual swimming and dry side activities
  - b. Employees overspend of £50k of which £40k is attributed to mis-coding of General Management salary
  - c. There was an overspend of £23k on operating costs within site and centre for replacement equipment costs
  - d. Buildings & premises shows an overall saving of £60k which is made up of utility savings (£50k) and business rates (£10k)

### **Huntingdon Leisure Centre**

1. Overall Huntingdon Leisure Centre was budgeted to make a surplus of £128k and delivered £54k therefore had a negative P&L of £74k
2. This can be summarised as follows:
  - a. Overall income was worse by £90k versus budget and the main issue for income performance was memberships which was off budget by £120k. This is through very challenging budgets but mainly attributed to higher levels of competition seen in Anytime Fitness and Gym Group
  - b. Within expenditure there was a saving of £14k in buildings overall in the year but this was offset by an overspend in staffing of £14k.

### **St Ives Leisure Centre**

St Ives Leisure Centre had a budgeted surplus position of £375k but their actual out turn was £231k with a movement of £143k

- a. Overall the income for the year is £100k worse than budget and the reasons for this are around fitness activities (£210k) and £60k on indoor sports and hospitality
- b. These have been balanced off through improvements in swimming £120k and ten pin bowling £50k
- c. In terms of expenditure there was an overspend on employees of £62k and £47k of this is around the mis-coding of the general management salary. In addition there was a further overspend in building of £6k which was a mitigated position between an overspend on utilities and underspend on business rates.

### **Ramsey Leisure Centre**

Overall Ramsey Leisure Centre were planned to make a small deficit of £3k but their end of year actual performance was £134k meaning a deficit position of £131k. This was due to the following reasons:

- a. Overall income was worse by £37k and this was attributed to fitness activities (£73k) which was offset by casual swimming of £46k
- b. The expenditure was £94k worse than budget and this is related to the following:
- c. electricity overspend of £50k due to the decarbonisation and increase in electricity wholesale prices
- d. The business rates were £50k worse than budget as the centre was re-rated following the completion and opening of the new 3g Football pitch at the centre

## **CAPITAL PROGRAMME**

The approved gross Capital Programme for 2022/23 is £12,776k. Schemes totalling £26,898k from 2021/22 have been rephased to 2022/23, plus external funding of £2,225k gives the total gross capital programme for 2022/23 of £41,899k.

The Capital Programme is forecast to have an underspend of £31,704k; £18,342k will be re-phased to future years.

The table below shows the capital programme by scheme with proposed re-phasing, expenditure to date and forecast outturn.

The legacy of the Covid-19 pandemic may continue to affect delivery of some projects in terms of capacity of resources and the uncertainty within the economic landscape for investments into property.

# Capital Project Expenditure Summary

Department	Description	Lead Officer	Original Budget £000	Latest Budget* £000	Actual Spend £000	Over/(Under) Spend £000	Budget C/Fwd £000	Comment on Variance
Corporate Resources	Oak Tree Remedial	Ian Lademan		35,000	28,517	(6,483)		
Corporate Resources	Health and Safety Measures	Ian Lademan		50,500	0	(50,500)	50,500	To be rephased the underspend has resulted from the Strategic Property Manager vacancy.
Corporate Resources	Energy Efficiency Measures	Ian Lademan	10,000	84,480	3,125	(81,355)	81,355	To be rephased the underspend has resulted from the Strategic Property Manager vacancy.
Corporate Resources	Estates Roof Replacements	Ian Lademan		130,000	0	(130,000)	130,000	To be rephased the underspend has resulted from the Strategic Property Manager vacancy.
Corporate Resources	Reletting Enhancements	Ian Lademan	250,000	500,000	0	(500,000)	500,000	To be rephased the underspend has resulted from the Strategic Property Manager vacancy.
Corporate Resources	Reletting Incentives	Ian Lademan		150,000	0	(150,000)	150,000	To be rephased the underspend has resulted from the Strategic Property Manager vacancy.
Corporate Resources	Sites for SMEs	Ian Lademan		32,760	26,359	(6,402)	6,402	
Corporate Resources	Bridge Place	Karen Sutton		301,470	23,489	(277,981)		Project cancelled
Corporate Resources	Company Shares	Karen Sutton		100,000	0	(100,000)	100,000	Subsidiary dormant in 2022/23
Corporate Resources	Huntingdon Redevelopment	Karen Sutton	7,595,000	16,095,000	0	(16,095,000)		Project cancelled
Corporate Resources	Building Efficiency	Julian Leeming			16,638	16,638		
Corporate Resources	Retrofit Buildings	Julian Leeming		226,220	0	(226,220)		
Corporate Resources	Lighting Loves Farm	Karen Sutton		200	358	158		



# Capital Project Expenditure Summary

Department	Description	Lead Officer	Original Budget £000	Latest Budget* £000	Actual Spend £000	Over/(Under) Spend £000	Budget C/Fwd £000	Comment on Variance
Corporate Resources	Upgrade/Replace Public Toilets	Matt Raby		88,980	78,632	(10,348)	10,348	Works not yet full complete
Corporate Resources	VAT Partial Exemption Costs	Sharon Russell-Surtees	21,000	21,000	0	(21,000)		Not required due to change in VAT rules relating to exempt income and expenditure
Corporate Resources	Payments Software PFH - BMS	Sharon Russell-Surtees		10,500	0	(10,500)	10,500	A review of website software that will make the payment website more flexible including making it easier to add miscellaneous charges. The review has been delayed by the decision on whether to extend the contract of the current supplier.
Chief Operating Officer	Printing Equipment	Andy Lusha		16,000		(16,000)		No longer needed as printing now provided by external supplier.
Chief Operating Officer	Replacement Scanners	Andy Lusha		25,000	16,837	(8,163)		Project complete.
Chief Operating Officer	Environmental Health Software	Claudia Deeth		20,000	15,100	(4,900)		Project complete
Chief Operating Officer	MHP Electrical Works	Claudia Deeth		0	285	285		
Chief Planning Officer	Community Infrastructure Levy	Claire Burton		0	921,937	921,937		Funded from CIL reserve
Chief Planning Officer	Conservation Projects	Julie Ayre	47,000	94,000		(94,000)		This project is revenue expenditure so a new bid for a revenue budget will made for 2023/24.
Chief Planning Officer	A14 Upgrade	Clara Kerr	200,000	800,000	3,688,400	2,888,400		Budget was for contributions to be made over 25 years, agreement was reached to make payment as a discounted, single lump.
Chief Planning Officer	Housing Company	Clara Kerr	0	206,000		(206,000)	206,000	Delayed spend and may be that project will not go ahead at all.
Leisure & Health	OL Condition Survey	Paul France	285,000	551,290	488,732	(62,559)	62,559	The carry over for the condition survey relates to the late procurement of mechanical machinery at St Ives Outdoor

# Capital Project Expenditure Summary

Department	Description	Lead Officer	Original Budget £000	Latest Budget* £000	Actual Spend £000	Over/(Under) Spend £000	Budget C/Fwd £000	Comment on Variance
								Centre and the redecoration of the fitness rooms of the same facility based upon the transfer from a different contractor. (Training Shed)
Leisure & Health	One Leisure Ramsey 3G	Paul France		96,040	25,816	(70,224)	70,224	The car park element of the project wasn't completed in 22/23 and therefore budget is required in 23/24
Leisure & Health	OL St Ives Changing Rooms	Paul France		12,680		(12,680)		Not rephased. This is retention which has been accrued.
Leisure & Health	OL CCTV Upgrade	Paul France		110,200	114,899	4,699		
Corporate Director Place	St Neots Bridge	Pamela Scott				0		Market Town Programme ongoing remaining budget to be rephased
Corporate Director Place	High Street Improvements	Pamela Scott			722,512	722,512	(722,512)	Market Town Programme ongoing remaining budget to be rephased
Corporate Director Place	Market Square	Pamela Scott				0		Market Town Programme ongoing remaining budget to be rephased
Corporate Director Place	Priory Quarter	Pamela Scott				0		Market Town Programme ongoing remaining budget to be rephased
Corporate Director Place	Priory Centre	Pamela Scott			29,181	29,181	(29,181)	Market Town Programme ongoing remaining budget to be rephased
Corporate Director Place	Market Town Programme	Pamela Scott	675,000	675,000		(675,000)	675,000	Market Town Programme ongoing remaining budget to be rephased
Corporate Director Place	Market Town Ramsey	Pamela Scott			20,000	20,000	(20,000)	Market Town Programme ongoing remaining budget to be rephased
Corporate Director Place	Market Town St Ives	Pamela Scott			20,000	20,000	(20,000)	Market Town Programme ongoing remaining budget to be rephased
Corporate Director Place	Market Town Huntingdon	Pamela Scott			20,000	20,000	(20,000)	Market Town Programme ongoing remaining budget to be rephased
Corporate Director Place	Old Falcon	Pamela Scott			50,020	50,020	(50,020)	Market Town Programme ongoing remaining budget to be rephased
Corporate Director Place	Market Towns	Pamela Scott				0		Market Town Programme ongoing remaining budget to be rephased

# Capital Project Expenditure Summary

Department	Description	Lead Officer	Original Budget £000	Latest Budget* £000	Actual Spend £000	Over/(Under) Spend £000	Budget C/Fwd £000	Comment on Variance
Corporate Director Place	Future High Streets	Pamela Scott		12,172,000		(12,172,000)	12,172,000	Market Town Programme ongoing remaining budget to be rephased
Corporate Director Place	Wayfinding and Information	Pamela Scott		200,000		(200,000)	200,000	Market Town Programme ongoing remaining budget to be rephased
Corporate Director Place	Smarter Towns	Jasellia Williams		91,000	19,650	(71,350)	71,350	Market Town Programme ongoing remaining budget to be rephased
Corporate Director Place	UKSPF				11,556	11,556		Funded by UKSPF
Corporate Director Place	Footfall Cameras - St lves				40,035	40,035		Funded by CPCA
Corporate Director Place	Footfall Cameras - St Neots				17,550	17,550		Funded by CPCA
Corporate Director Place	Footfall Cameras - Ramsey				3,699	3,699		Funded by CPCA
Operations	Wheeled Bins	Andrew Rogan	254,000	254,000	163,031	(90,969)		
Operations	Vehicle and Plant	Andrew Rogan	1,139,000	1,477,700	914,149	(563,551)	563,551	Extending the life of the assets and pushing them out as long as possible to maximise value for money
Operations	Godmanchester Mill Weir	Andrew Rogan		248,000	138,960	(109,040)		This project is now complete.
Operations	Lone Worker Software	Eddy Gardner		20,000		(20,000)	20,000	The project plan is still being finalised
Operations	District Signs	Matthew Chudley		70,000		(70,000)	70,000	This project is under review.
Operations	St Neots Riverside	Matthew Chudley		445,000	24,187	(420,813)	420,813	This project is underway and is to be rephased
Strategic Insight & Delivery	Parking Strategy	George McDowell		147,630		(147,630)	147,630	Subject to change control submission to Treasury and Capital committee
Strategic Insight & Delivery	Civil Parking Enforcement	George McDowell		217,000		(217,000)	217,000	There are plans to spend the budget but the project is not at that stage due to approved 12 month delay in delivery (CPE commencement October 2024)

# Capital Project Expenditure Summary

Department	Description	Lead Officer	Original Budget £000	Latest Budget* £000	Actual Spend £000	Over/(Under) Spend £000	Budget C/Fwd £000	Comment on Variance
Strategic Insight & Delivery	Bicycle Kitchen	George McDowell		15,000		(15,000)		Project complete
Strategic Insight & Delivery	Market Trader Pop-Ups	George McDowell		17,120		(17,120)		Project complete
Strategic Insight & Delivery	Play Equipment	Helen Lack	30,000	30,000	25,998	(4,002)	4,002	Equipment manufacture delay
Strategic Insight & Delivery	Secure Cycle Storage	George McDowell		148,070		(148,070)	148,070	This project is completed, the underspend as reported to Market Towns Program due to changes in specification as CCTV option no longer needed as it would not be supported within the revenue.
Strategic Insight & Delivery	Priory Park Mains Power	Helen Lack		15,000		(15,000)	15,000	Site investigations mean that a change request had to be submitted so project will fall into next year
Strategic Insight & Delivery	Operations Back Office	Helen Lack		0	13,309	13,309		Old invoice payment delayed.
Strategic Insight & Delivery	Park Fencing	Helen Lack	13,000	13,000	12,884	(116)		
Strategic Insight & Delivery	St Ives Park	Helen Lack		80,000		(80,000)	80,000	Pending signing off lease before works can be started
Strategic Insight & Delivery	Parklets	Helen Lack		159,570	25,468	(134,102)		Project complete
Strategic Insight & Delivery	Solar Benches	Helen Lack		45,510		(45,510)	1,192	Project nearly completed, outstanding invoice.
Strategic Insight & Delivery	Covered Benches	Helen Lack		0	9,119	9,119	5,125	Project nearly completed, outstanding invoice.
Strategic Insight & Delivery	Town Walks	Helen Lack		15,470		(15,470)		Project complete
Strategic Insight & Delivery	Places to Dwell	Helen Lack		0		0		
Strategic Insight & Delivery	Moore's Walk Improvements	Helen Lack	20,000	20,000		(20,000)	20,000	To be linked with the future high street project
Strategic Insight & Delivery	Hinchingbrooke Country Park	Judith Arnold		2,983,624	277,509	(2,706,115)	2,706,115	Delays with external surveys and the submission of the planning application,

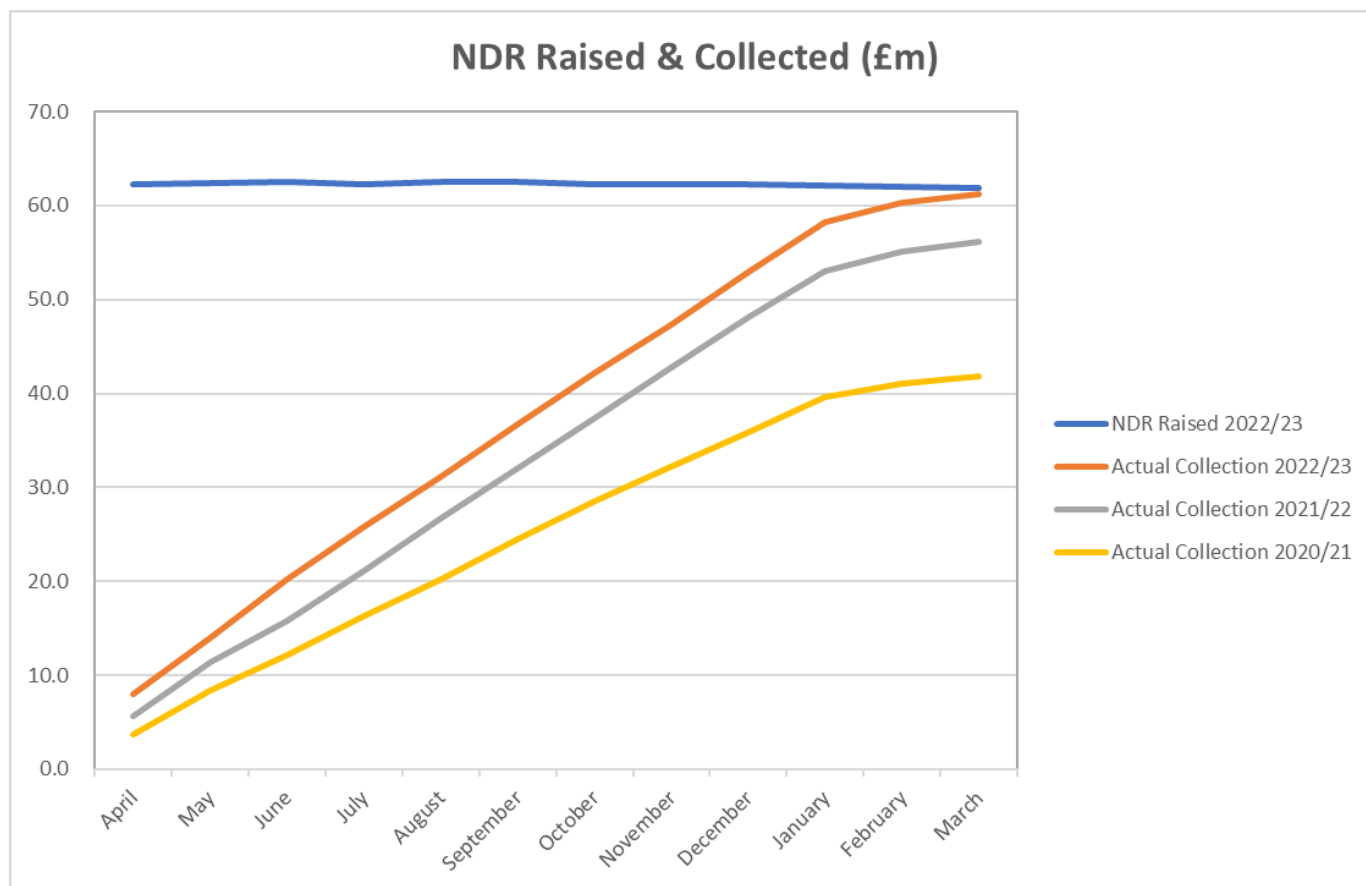
# Capital Project Expenditure Summary

Department	Description	Lead Officer	Original Budget £000	Latest Budget* £000	Actual Spend £000	Over/(Under) Spend £000	Budget C/Fwd £000	Comment on Variance
								the application is now expected to be submitted in June 2024
Strategic Insight & Delivery	Voice Bots	Dan Buckridge		34,000		(34,000)	34,000	Rephase to 2023/24, to fund a project to provide the ability to answer customer queries without human intervention, to be in place by the end of the year if research shows this is viable.
Strategic Insight & Delivery	Data Warehouse	Dan Buckridge		16,000		(16,000)	16,000	To be rephased for further development of the data warehouse and integration of more e-forms to enable collation and analysis of information from the customer portal.
ICT	Hardware Replacement	Paul Ashbridge	130,000	130,000	32,541	(97,459)		Budget bid added to 23/24 already, so rephase is not needed. Underspend is due to only purchasing proportion of devices for testing and initial rollout.
ICT	Mobile Phone Hardware Replacement	Paul Ashbridge		65,000	31,049	(33,951)		Project now complete. Saving made on project due to shared resource being utilised for all 3 partners.
ICT	Telephony Replacements	Paul Ashbridge	8,000	154,010	86,129	(67,881)	67,881	Rephase into 23/24 - budget will likely fund HDCs proportion of the Telephony Reporting Solution that is currently under requirement gathering.
ICT	Shared Data Centre - Data Centre Expansion	Paul Ashbridge		39,000	33,044	(5,956)	5,956	Rephase into 23/24
ICT	Information @ Work	Paul Ashbridge	20,000	20,000		(20,000)		Project cancelled
ICT	Datacentre Racks	Paul Ashbridge	244,000	244,000		(244,000)	244,000	Rephase into 23/24 – This was not spent due to not all partners providing for funds FY22/23. All funding now in place.
ICT	SQL Server 2012	Paul Ashbridge	20,000	20,000	10,360	(9,640)	9,640	Rephase into 23/24 - Work ongoing, deadline for completion October 2023

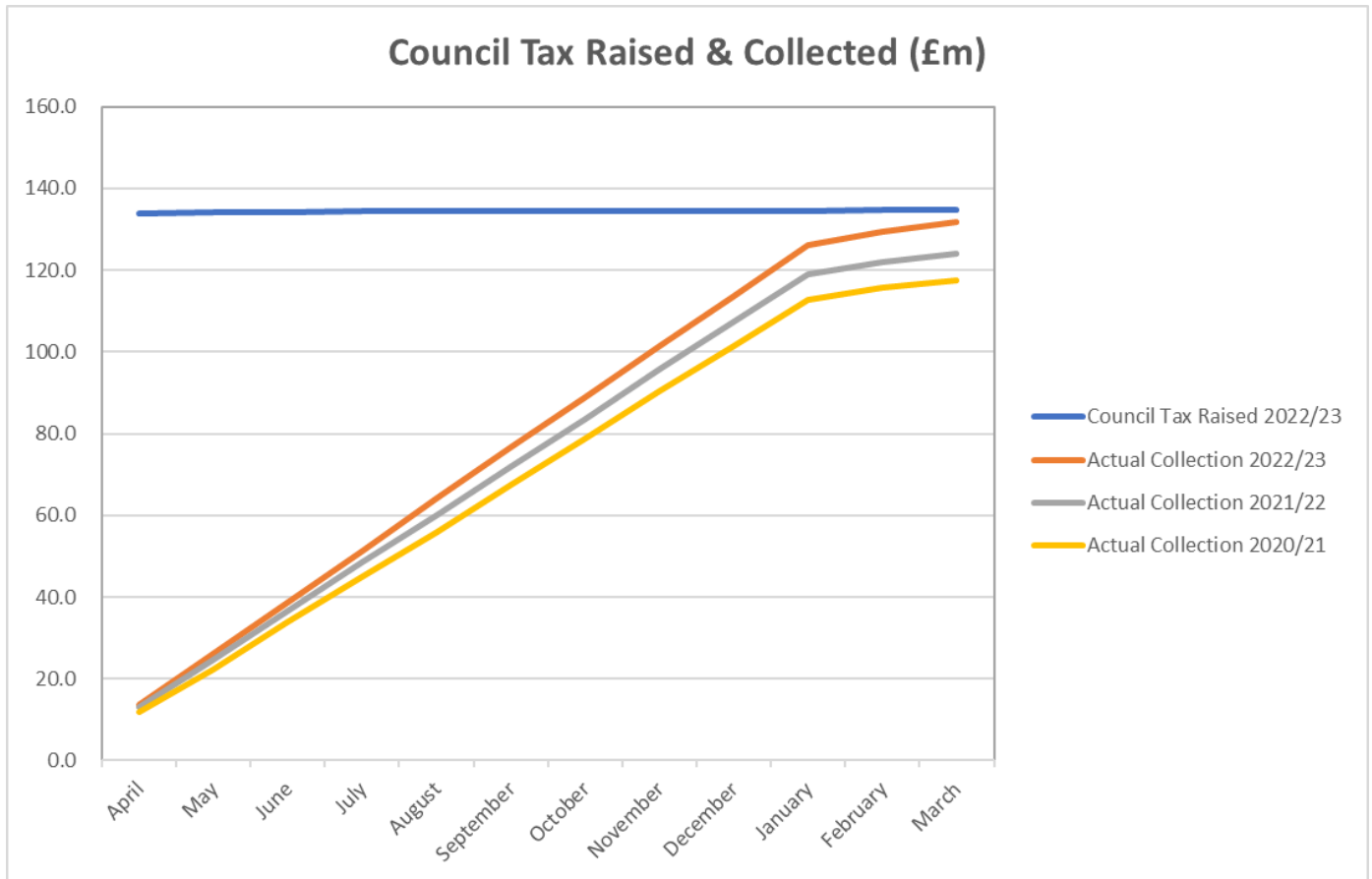
# Capital Project Expenditure Summary

Department	Description	Lead Officer	Original Budget £000	Latest Budget* £000	Actual Spend £000	Over/(Under) Spend £000	Budget C/Fwd £000	Comment on Variance
ICT	AV Equipment	Paul Ashbridge	15,000	60,000	146	(59,854)	59,854	Rephase into 23/24 – The suppliers have undertaken site visits and are drawing up remediation solutions.
Housing	Disabled Facilities Grants	Claudia Deeth	1,800,000	1,800,000	2,017,662	217,662		Works catch-up after Covid delayed works in 2020/21 and 2021/22.
	Adjustment for accrual credits				(23,936)	23,936		
			<b>12,776,000</b>	<b>41,899,024</b>	<b>10,194,966</b>	<b>(31,704,088)</b>	<b>18,342,284</b>	

## Financial Dashboard



The NDR graph above shows the total amount of NDR bills raised in 2022/23 and the actual receipts received up to the end of March. The Council tax graph below provides the same analysis.



### Outstanding Miscellaneous Debt Overdue for Payment

The level of miscellaneous debt outstanding at 31 March 2023 remains high at £7.163m (31 March 2022, £3.906m). Of this, £6.172m relates to invoices less than 30 days old.

Over 90% of the debt is made up as follows:

Department	Amount Owed £m
3C Share Services	5.226
Operations	0.569
Commercial Estates	0.417
Housing	0.471

Bad debt provision of £611k has been provided to reflect what is at risk of non-payment in 2023/24.