

Place & Sustainability Directorate

Finance Monitoring Report – Final 2022-23

1. Summary

1.1 Finance

Category	Target	Section Ref.
Income and Expenditure	Balanced year end position	2
Capital Programme	Remain within overall resources	3

2. Income and Expenditure

2.1 Overall Position

Forecast Variance – Outturn (Previous Month) £000	Directorate	Budget 2022/23 £000	Actual £000	Variance (March) £000	Variance (March) %
-700	Executive Director	608	-115	-722	-119
+119	Highways & Transport	29,008	29,058	+50	0
+781	Planning, Growth & Environment	45,747	46,507	+760	+2
+231	Climate Change and Energy	-176	126	+302	-172
0	Community Safety & Regulatory	4,441	4,546	+105	+2
0	External Grants	-7,452	-7,532	-80	+1
+431	Total	72,175	72,590	+415	+1

The service level budgetary control report for Financial year 2022-23 can be found in [appendix 1](#).

Further analysis of the results can be found in [appendix 2](#).

2.1.2 Covid Pressures

Budgeted Pressure £000	Pressure	Actual Pressure £000
300	Parking Operations loss of income	187
150	Park & Ride loss of Income	-49
50	Planning Fee loss of Income including archaeological income	171
200	Guided Busway – operator income	174
700	Total Expenditure	483

Covid-19

Table 2.1.2 details the budget (as allocated in Business Planning) and actual pressure within the service relating to the Covid-19 virus. The funding to reflect the loss of income is held on the Executive Director line with the actual shortfall shown on the respective policy lines. The budget to offset the loss of income arising from the financial impact of covid is £0.7m, the shortfall in income was £483k.

2.2 Significant Issues

Budget Baselineing

Since the approval of the 2022/23 Business Plan at Council in February 2022 some new pressures were identified and these were addressed by a budget re-set approved at Strategy & Resources Committee on 27th June. It was agreed to allocate the following budgets to address inflationary / PFI pressures within P&S.

- Estimated Streetlighting energy inflation £1,051K
- Waste PFI inflation uplift £1,200K

In addition, it was agreed by Strategy and Resources Committee to allocate £1,321K to the earmarked Waste Reserve for BATc works

The budgets and reserves within this report reflect these changes.

3. Balance Sheet

3.1 Reserves

A schedule of the Service's reserves can be found in [appendix 5](#).

3.2 Capital Expenditure and Funding

Details of all the changes are shown within [appendix 6](#).

Expenditure

A number of the schemes had in-year variances (both in-year over- and under-spends) and further detail is available in Appendices 6 and 7. These variances will be carried forward into the new financial year to support the completion of the schemes.

Funding

All other schemes are funded as presented in the 2022/23 Business Plan.

A detailed explanation of the position can be found in [appendix 6](#).

Appendix 1 – Service Level Budgetary Control Report

Previous Forecast Outturn Variance £000's	Service	Budget 2022/23 £000's	Actual March 2023 £000's	Variance £000's	Variance %
Executive Director					
0	Executive Director	-92	-115	-22	-24%
-700	Lost Sales, Fees & Charges Compensation	700	0	-700	-100%
-700	Executive Director Total	608	-115	-722	-119%
Highways & Transport					
Highways Maintenance					
-2	Asst Dir - Highways Maintenance	165	166	1	0%
138	Highway Maintenance	10,758	11,016	258	2%
-73	Highways Asset Management	504	397	-107	-21%
216	Winter Maintenance	2,833	3,126	293	10%
-97	Highways – Other	-590	-751	-160	-27%
Project Delivery					
0	Asst Dir - Project Delivery	200	200	-0	0%
0	Project Delivery	2,633	2,681	47	2%
-255	Street Lighting	11,926	11,661	-265	-2%
Transport, Strategy & Development					
-2	Asst Director - Transport, Strategy & Development	166	183	17	10%
-864	Traffic Management	-55	-947	-892	-1608%
31	Road Safety	420	396	-23	-6%
105	Transport Strategy and Policy	60	57	-3	-5%
-509	Highways Development Management	0	-356	-356	0%
953	Park & Ride	-11	835	846	7880%
478	Parking Enforcement	0	395	395	0%
119	Highways & Transport Total	29,008	29,058	50	0%
Planning, Growth & Environment					
-2	Asst Dir - Planning, Growth & Environment	183	181	-2	-1%
95	Planning and Sustainable Growth	967	950	-16	-2%
26	Natural and Historic Environment	977	961	-16	-2%
662	Waste Management	43,621	44,415	795	2%
781	Planning, Growth & Environment Total	45,747	46,507	760	2%
Climate Change & Energy Service					
300	Energy Projects Director	-300	32	332	111%
-69	Energy Programme Manager	124	94	-30	-24%
231	Climate Change & Energy Service Total	-176	126	302	-172%
Community Safety & Regulatory Service					
0	Domestic Abuse & Sexual Violence Service	2,466	2,459	-8	0%
0	Registration & Citizenship Services	-751	-751	0	0%
0	Coroners	1,988	2,089	102	5%
0	Trading Standards	738	749	11	2%
0	Community Safety & Regulatory Service Total	4,441	4,546	105	2%
+431	Total	79,628	80,123	+495	1%

Appendix 2 – Commentary on Forecast Outturn Position

Number of budgets measured at service level that have an adverse/positive variance greater than 2% of annual budget or £100,000 whichever is greater.

Lost Sales, Fees & Charges Compensation

Current Budget for 2022/23 £'000	Actual £'000	Variance £'000	Variance %
700	0	-700	-100

Budget was set aside to cover expected shortfalls in income due to COVID. The budget was built on assumptions on the level of income and these were closely monitored during the year.

Highway Maintenance

Current Budget for 2022/23 £'000	Actual £'000	Variance £'000	Variance %
10,758	11,016	+258	2

Increased pothole numbers required additional operational resources and hence cost in year to ensure safety of highway users was maintained.

Highways Asset Management

Current Budget for 2022/23 £'000	Actual £'000	Variance £'000	Variance %
504	397	-107	-21

This area underspent due to more income than was budgeted and from vacancy savings.

Winter Maintenance

Current Budget for 2022/23 £'000	Actual £'000	Variance £'000	Variance %
2,833	3,126	+293	10

The Nature of the winter increased the need for precautionary salting runs resulting in higher cost than forecast. 51 full runs and 6 partial runs were required to maintain a safe network compared to the budgeted 44.

Highways Other

Current Budget for 2022/23 £'000	Actual £'000	Variance £'000	Variance %
-590	-751	-160	-27

Additional income was achieved compared to the amount budgeted.

Street Lighting

Current Budget for 2022/23 £'000	Actual £'000	Variance £'000	Variance %
11,926	11,661	-265	-2

Additional funding was allocated for Street lighting energy due to an updated rate from October 2022, which meant forecasted pressures were not as severe as predicted. Within Highways and Commissioning proportionately there was a significant underspend due to the inability to recruit to existing vacancies.

Traffic Management

Current Budget for 2022/23 £'000	Actual £'000	Variance £'000	Variance %
-55	-947	-892	-1,608

Income from road opening and closure fees were higher than the amount budgeted.

Highways Development Management

Current Budget for 2022/23 £'000	Actual £'000	Variance £'000	Variance %
0	-356	-356	0

Section 106 and section 38 fees came in higher than budgeted for new developments which led to an overachievement of income.

Park & Ride

Current Budget for 2022/23 £'000	Actual £'000	Variance £'000	Variance %
-11	835	+846	0

There was pressure on the Guided Bus Maintenance due to the installation of a temporary fence on the Southern Section of the Guided Busway, between the station and the Addenbrookes spur, and implementation of the safety measures as recommended in the Mott Macdonald safety report. Additional costs were incurred for the installation of solar studs which were recommended as part of this report.

Post covid busway services have still not recovered to pre covid levels. This meant less access charge income coming into the busway budget. The access agreement allows increases each April to the access charges to cover full *maintenance* costs of the busway.

Parking Enforcement

Current Budget for 2022/23 £'000	Actual £'000	Variance £'000	Variance %
0	+395	+395	0

Income was lower than the budget set due to changes since the pandemic. Budget to cover this shortfall was held within 'Lost Sales, Fees & Charges Compensation' line. Additional costs were incurred which were contributions to the District's Civil Parking implementation costs.

Waste

Current Budget for 2022/23 £'000	Actual £'000	Variance £'000	Variance %
43,621	44,415	+795	+2

The outturn position is an overspend of £795K, which is an increase of £132K above the forecast in February. There has been a transfer from the waste earmarked reserve of £1.57m to reflect the additional net BATc costs. The overspend reflects the landfill gate fee pressure of £700k, the green waste pressure of £240k, the Persistent Organic Pollutants (POPs) part-year pressure of £100K, and the backdated rent and lease for the Thriplow HRC site. Offsetting these pressures there has been a downturn in the amount of PFI contract waste collected, which is estimated to be 240K tonnes compared to 248K tonnes in 21/22 (due to both reduced green waste because of last summer's drought and also a general reduction in waste produced per head), and increased volumes of trade waste collected and reduced recycling credit payments.

Energy Projects Director

Current Budget for 2022/23 £'000	Actual £'000	Variance £'000	Variance %
-300	32	+332	+111

At the start of the year, three projects had forecast revenue income including St.Ives and Babraham Park and Ride (P&R) projects and the North Angle Solar Farm. During the year this position changed for a number of reasons and the income is pushed back into 2023/24. For the St. Ives Smart Energy Grid Project, the UK Power Networks (UKPN) grid connection will not energise until the earliest September 2023 to allow export to the grid and the private wire supply (Power Purchase Agreement) PPA changed to reflect the business customer site operations requirements.

For Babraham Road P&R smart energy grid, an additional construction phase had to be added to the construction programme negotiated with Addenbrookes NHS Trust, to address the number of available parking for staff during the construction programme. This added an additional 14 weeks to the construction programme pushing back income generation and maintenance costs to start early 2024. The North Angle Solar Farm project is now ready to connect to the private wire. Planning permission for the private wire was granted on 6th April and energisation for the North Angle Solar Farm is forecast from December 2023.

Coroners

Current Budget for 2022/23 £'000	Actual £'000	Variance £'000	Variance %
1,988	2,089	+102	+5

The Coroners budget overspent for a number of reasons, this included additional expert witness costs, additional inflation on the Addenbrookes contract and increased costs for body transportation. Also there was a one off pension cost that was not planned for.

Appendix 3 – Grant Income Analysis

The table below outlines the additional grant income, which is not built into base budgets.

Grant	Awarding Body	Actual Amount £'000
Grants as per Business Plan	Various	6,754
Adjustment re Waste PFI grant		-27
Strategic Parks and Greenspaces	National Heritage	106
Community Safety & Regulatory grants previously within P&C		562
Non-material grants (+/- £30k)	N/A	135
Total Grants 2022/23		7,532

Appendix 4 – Virements and Budget Reconciliation

Budgets and movements	£'000	Notes
Budget as per Business Plan	66,101	
Transfer of Energy Schemes	-369	
Allocation of funding for 1.75% 21/22 pay award	191	
Budget re-set Streetlighting energy inflation	1,200	
Budget re-set Waste PFI inflation uplift	1,051	
Alconbury Solar Ports	33	Transfer of income budget to Corporate Services
Just transition funded schemes	-455	Budget replaced by contributions from reserves
Areas transferred from P&C	3,798	
Allocation of funding for 22/23 pay award	790	
Vacancy savings to meet central target	-57	
Insurance allocation	-33	
Non-material virements (+/- £30k)	-74	
Current Budget 2022/23	72,175	

Appendix 5 – Reserve Schedule

Fund Description	Balance at 31st March 2022	Movement within Year	Balance at 31st March 2023	Notes
	£'000	£'000	£'000	
Other Earmarked Funds				
Deflectograph Consortium	31	0	31	Partnership accounts, not solely CCC
Highways Searches	339	26	365	
On Street Parking	2,566	(345)	2,222	
Highways Maintenance	1,490	(1,096)	394	
Streetworks Permit scheme	44	180	224	
Highways Commuted Sums	3,362	132	3,493	
Streetlighting – Commuted Sums	16	0	16	
Busway – Safety Improvements	0	2,891	2,891	
Flood Risk funding	20	0	20	
Real Time Passenger Information (RTPI)	216	0	216	
Waste - Recycle for Cambridge & Peterborough (RECAP)	23	(23)	0	Partnership accounts, not solely CCC Partnership accounts, not solely CCC
Travel to Work	263	(150)	114	
Steer- Travel Plan+	85	(31)	55	
Greenspaces	85	0	85	
Waste reserve	3,184	(339)	2,845	
Coroners - Complex inquests	375	(96)	279	
Registrars	325	(131)	194	
Trading Standards	100	0	100	
Proceed of Crime	296	0	296	
Other earmarked reserves under £30k	20	0	20	
Sub total	12,841	1,018	13,859	
Capital Reserves				
Government Grants - Local Transport Plan	0	0	0	Account used for all of P&S
Other Government Grants	861	27,278	28,139	
Other Capital Funding	1,804	(760)	1,045	
Sub total	2,665	26,519	29,184	
TOTAL	15,506	27,537	43,043	

Appendix 6 – Capital Expenditure and Funding

Capital Expenditure 2022/23

Total Scheme Revised Budget £'000	Original 2022/23 Budget as per BP £'000	Scheme	Revised Budget for 2022/23 £'000	Actual Spend (Year end) £'000	Actual Variance (Year end) £'000
		Integrated Transport			
0	200	Major Scheme Development & Delivery	0	25	25
550	311	- S106 Northstowe Bus Only Link	550	598	48
208	0	- Stuntney Cycleway	41	11	-30
1,310	1,257	Local Infrastructure Improvements	1,325	1,173	-152
88	75	- Minor improvements for accessibility and Rights of Way	86	70	-16
1,480	1,494	Safety Schemes	1,480	221	-1,259
562	345	Strategy and Scheme Development work	614	588	-26
		Delivering the Transport Strategy Aims			
2,046	1,859	- Highway schemes	2,046	1,013	-1,033
		- Cycling schemes			
0	550	- Boxworth to A14 Cycle Route	0	0	0
0	500	- Hilton to Fenstanton Cycle Route	0	0	0
0	780	- Buckden to Hinchingsbrooke Cycle Route	0	0	0
0	251	- Dry Drayton to NMU	50	15	-35
1,279	819	- Bar Hill to Longstanton	40	33	-7
1,000	115	- Girton to Oakington	339	68	-271
16	0	- Arbury Road	12	0	-12
1,562	0	- Papworth to Cambourne	0	52	52
1,092	1,266	- Other Cycling schemes	1,092	297	-795
25	23	Air Quality Monitoring	25	24	-1
26,000	1,040	A14	-1,040	-1,040	0
		Operating the Network			
9,298	9,275	Carriageway & Footway Maintenance incl Cycle Paths	9,298	8,473	-825
235	235	Rights of Way	235	226	-9
3,366	2,477	Bridge Strengthening	3,525	3,600	75
778	778	Traffic Signal Replacement	778	486	-292
183	183	Smarter Travel Management - Int Highways Man Centre	183	178	-5
0	118	Smarter Travel Management - Real Time Bus Information	0	0	0
		Highways & Transport			
		Highways Maintenance			
78,700	809	£90m Highways Maintenance schemes	2,732	2,240	-492
4,329	4,329	Pothole grant funding	8,329	9,296	967
24,000	4,000	Footways	4,425	4,260	-165
0	0	Safer Roads Fund	0	0	0
6,800	800	B1050 Shelfords Road	800	0	-800
		Project Delivery			
49,000	3	- Ely Crossing	15	86	71
149,791	4,079	- Guided Busway	200	178	-22
		Cambridge Cycling Infrastructure	0	13	13
1,975	0	- Fendon Road Roundabout	189	48	-141
450	268	- Ring Fort Path	398	39	-359
330	85	- Cherry Hinton Road	183	84	-99

Total Scheme Revised Budget £'000	Original 2022/23 Budget as per BP £'000	Scheme	Revised Budget for 2022/23 £'000	Actual Spend (Year end) £'000	Actual Variance (Year end) £'000
33,500	2,516	- King's Dyke	5,084	6,192	1,108
1,181	0	- Emergency Active Fund	1,181	903	-278
2,589	0	- Lancaster Way	287	120	-167
1,883	4,481	- Wisbech Town Centre Access Study	693	-21	-714
158	0	- Spencer Drove, Soham	257	291	34
4,984	325	- March Future High St Fund	315	259	-56
7,770	1,601	- St Neots Future High St Fund	831	280	-551
2,367	0	- March Area Transport Study - Main schemes	2,367	1,654	-713
2,300	0	- St Ives local improvements	1,000	120	-880
5,805	0	- A141 and St Ives Improvement	1,002	530	-472
3,803	0	- A10 Ely to A14 Improvements	957	530	-427
0	0	- TCF - Mill Road	0	57	57
		Transport Strategy and Network Development			
1,000	0	- Scheme Development for Highways Initiatives	424	0	-424
2,072	0	- Combined Authority Schemes	389	460	71
280	0	- A505	0	0	0
0	0	- Northstowe Transport Monitoring	95	96	1
6,795	0	- Wheatsheaf Crossroads	383	223	-160
		Planning, Growth & Environment			
6,634	1,740	- Waste Infrastructure	1,808	176	-1,632
20,367	0	- Waterbeach Waste Treatment Facilities	1,047	1,529	482
680	0	- Northstowe Heritage Centre	375	90	-285
		Climate Change & Energy Services			
0	0	- Energy Efficiency Fund	0	0	0
10,600	6,215	- Swaffham Prior Community Heat Scheme	6,943	5,527	-1,416
928	0	- Alconbury Civic Hub Solar Car Ports	0	53	53
4,878	3,621	- St Ives Smart Energy Grid Demonstrator scheme	3,978	3,318	-660
8,078	6,079	- Babraham Smart Energy Grid	5,630	2,285	-3,345
6,970	0	- Trumpington Smart Energy Grid	0	0	0
8,266	0	- Stanground Closed Landfill Energy Project	150	7	-143
2,526	0	- Woodston Closed Landfill Energy Project	0	0	0
28,867	6,909	- North Angle Solar Farm, Soham	7,963	3,156	-4,807
635	0	- Fordham Renewable Energy Network Demonstrator	609	5	-604
15,000	5,940	- Environment Fund - Decarbonisation Fund - Council building Low Carbon Heating	892	654	-238
0	0	- Environment Fund - Decarbonisation Fund - School Low Carbon Heating Programme	0	424	424
200	0	- Environment Fund - EV Chargepoints	194	2	-192
500	435	- Environment Fund - Oil Dependency	0	82	82
300	300	- Environment Fund - Climate Innovation	70	12	-58
74	0	- Treescape Fund	36	88	52
157	0	- Cambridge Electric Vehicle Chargepoints	139	163	24
3,145	0	- School Ground Source Heat Pump Projects	926	660	-266
37,179	11,325	Connecting Cambridgeshire	4,628	2,953	-1,675
	1,092	Capitalisation of Interest	1,092	1,042	-50
598,924	90,903		89,695	66,275	-23,420
	-17,736	Capital Programme variations	-17,736	0	17,736
	73,167	Total including Capital Programme variations	71,959	66,275	-5,684

The increase between the original and revised budget is partly due to the carry forward of funding from 2021/22, this is due to the re-phasing of schemes, which were reported as underspending at the end of the 2021/22 financial year. The phasing of a number of schemes have been reviewed since the published business plan and are now incorporated in the table above

The Capital Programme Board have recommended that services include a variation budget to account for likely slippage in the capital programme, as it is sometimes difficult to allocate this to individual schemes in advance. As forecast underspends start to be reported, these are offset with a forecast outturn for the variation budget, leading to a balanced outturn overall up to the point when slippage exceeds this budget. The allocations for these negative budget adjustments have been calculated and shown against the slippage forecast to date.

Appendix 7 – Commentary on Capital expenditure

- Local Infrastructure Improvements

Revised Budget for 2022/23 £'000	Actual Spend (Yearend) £'000	Actual Variance (Yearend) £'000	Variance Last Month (February) £'000	Movement £'000	Breakdown of Variance: Underspend/pressure £'000	Breakdown of Variance : Rephasing £'000
1,325	1,173	-152	-394	+242	0	-152

This budget is made up of many smaller schemes and by it's very nature a number of schemes will be completed in 2023-24. Funding for these schemes will be carried forward to 2023-24, with delivery of the programme expected by end of August 23.

- Safety Schemes

Revised Budget for 2022/23 £'000	Actual Spend (Yearend) £'000	Actual Variance (Yearend) £'000	Variance Last Month (February) £'000	Movement £'000	Breakdown of Variance: Underspend/pressure £'000	Breakdown of Variance : Rephasing £'000
1,480	221	-1,259	-1,230	-29	0	-1,259

The majority of the budget related to 2 schemes, Puddock Road Ramsey and Swaffham Heath Crossroads. For both of these schemes, the majority of construction work will take place in the new financial year.

- DTSA – Highway Schemes

Revised Budget for 2022/23 £'000	Actual Spend (Yearend) £'000	Actual Variance (Yearend) £'000	Variance Last Month (February) £'000	Movement £'000	Breakdown of Variance: Underspend/pressure £'000	Breakdown of Variance : Rephasing £'000
2,046	1,245	-1,033	-801	-232	0	-1,033

One project in the programme was delayed due to a mixture of legal and landownership issues (A605 Elton NMU), roadspace requirements and having to work over the easter holidays (A603 Barton Road, Ely City 20mph, PROW improvements in Brampton) or delays caused by third parties (20mph Quick Win projects), and Storeys Way.

- Girton to Oakington cycling scheme

Revised Budget for 2022/23 £'000	Actual Spend (Yearend) £'000	Actual Variance (Yearend) £'000	Variance Last Month (February) £'000	Movement £'000	Breakdown of Variance: Underspend/pressure £'000	Breakdown of Variance : Rephasing £'000
339	68	-271	-283	+12	0	-271

Completion of Phase 2 detailed design and acquisition of 3rd party land was undertaken during 22/23. The remaining budget is not adequate to complete construction, so other funding sources will be investigated. If no other funding can be found then the remaining budget will be reallocated.

- Other cycling schemes

Revised Budget for 2022/23 £'000	Actual Spend (Yearend) £'000	Actual Variance (Yearend) £'000	Variance Last Month (February) £'000	Movement £'000	Breakdown of Variance: Underspend/pressure £'000	Breakdown of Variance : Rephasing £'000
1,092	297	-795	-501	-294	0	-795

The main variance relates to 3 schemes, B1049 A14 Histon junction, Eddington to Girton and Ditton Lane, Fen Ditton. For each of these schemes, feasibility and preliminary design work was undertaken in 2022/23 to establish likely construction costs. Any construction will take place in 2023/24 and the funding will be rolled forward for this.

- Carriageway & Footway Maintenance incl Cycle Paths

Revised Budget for 2022/23 £'000	Actual Spend (Yearend) £'000	Actual Variance (Yearend) £'000	Variance Last Month (February) £'000	Movement £'000	Breakdown of Variance: Underspend/pressure £'000	Breakdown of Variance : Rephasing £'000
9,298	8,473	-825	-121	-704	0	-825

A high value, £950k, scheme – A505 Safety Fence Replacement- was delayed to avoid network disruption from extensive traffic management on the A505 and Strategic Road Network whilst other works took place in the vicinity. Work was able to commence late in 22/23 (Feb). However the bulk of the works will take place in 23/24. A package of smaller safety fencing schemes (c.£300k in value) was also delayed due to the need to agree delivery dates with National Highways.

The need to avoid traffic disruption and congestion affected the timing of a number of small maintenance schemes leading to a number of schemes moving into 23/24 for delivery.

St Neots – Town Centre Market Square maintenance works deferred to 23/24 to align timing with the District Council's St Neots Town Centre improvements. This will reduce impact on the town and residents by shortening total duration of works and provides some savings across both projects.

- Bridge Strengthening

Revised Budget for 2022/23 £'000	Actual Spend (Yearend) £'000	Actual Variance (Yearend) £'000	Variance Last Month (February) £'000	Movement £'000	Breakdown of Variance: Underspend/ pressure £'000	Breakdown of Variance : Rephasing £'000
3,525	3,600	+75	+214	-139	+75	0

Barrington Footbridge cost increased due to unforeseen issues on site requiring more extensive works. Alconbury Service Road Viaduct significant increase in materials costs plus increased extent of scheme

- Traffic Signal Replacement

Revised Budget for 2022/23 £'000	Actual Spend (Yearend) £'000	Actual Variance (Yearend) £'000	Variance Last Month (February) £'000	Movement £'000	Breakdown of Variance: Underspend/ pressure £'000	Breakdown of Variance : Rephasing £'000
778	486	-292	-164	-128	0	-292

Scheme at High street Willingham was delayed until 2023/24 due to a clash with Cambridge Water works.

- £90m Highways Maintenance schemes

Revised Budget for 2022/23 £'000	Actual Spend (Yearend) £'000	Actual Variance (Yearend) £'000	Variance Last Month (February) £'000	Movement £'000	Breakdown of Variance: Underspend/ pressure £'000	Breakdown of Variance : Rephasing £'000
2,732	2,240	-492	+440	-932	+440	-932

In year inflation, utility issues and some unforeseen additional works affected schemes within the programme causing delay towards the year end resulting in several schemes being deferred to 23/24. This resulted in an underspend at year end for 22/23.

- Pothole Grant funding

Revised Budget for 2022/23 £'000	Actual Spend (Yearend) £'000	Actual Variance (Yearend) £'000	Variance Last Month (February) £'000	Movement £'000	Breakdown of Variance: Underspend/ pressure £'000	Breakdown of Variance : Rephasing £'000
8,329	9,296	+967	+215	+752	+967	0

Inflationary costs in programme through out the year including primarily bitumen prices rises early in year driven by Ukraine war.

- Footways

Revised Budget for 2022/23 £'000	Actual Spend (Yearend) £'000	Actual Variance (Yearend) £'000	Variance Last Month (February) £'000	Movement £'000	Breakdown of Variance: Underspend/ pressure £'000	Breakdown of Variance : Rephasing £'000
4,425	4,260	-165	-210	+45	0	-165

St Mary's St Ely scheme has been carried over into 2023/24 due to network constraints, the work started on site on 08/04/23.

- B1050 Shelfords Road

Revised Budget for 2022/23 £'000	Actual Spend (Yearend) £'000	Actual Variance (Yearend) £'000	Variance Last Month (February) £'000	Movement £'000	Breakdown of Variance: Underspend/ pressure £'000	Breakdown of Variance : Rephasing £'000
800	0	-800	-800	0	0	-800

This project is now on hold pending a review of the scope. Indications are the £6.8million budget identified for works will be inadequate to carry out the works required. Current estimate is £10m with low confidence in the longevity of the solution. This project is being put on hold pending a review of all soil damaged roads across the network to ascertain the scale of the issue and to seek alternative cost-effective options. User Safety will be maintained through regular safety maintenance interventions.

- Fendon Road Roundabout

Revised Budget for 2022/23 £'000	Actual Spend (Yearend) £'000	Actual Variance (Yearend) £'000	Variance Last Month (February) £'000	Movement £'000	Breakdown of Variance: Underspend/ pressure £'000	Breakdown of Variance : Rephasing £'000
189	48	-141	-169	+28	-141	0

This project underspent, the budget reflected what was left within the S106 South Area Corridor funds for this scheme. Projected remedial works did not come to fruition and actual spend reflects staff time in dealing with queries/local authority site visits and monitoring.

- Ring Fort Path

Revised Budget for 2022/23 £'000	Actual Spend (Yearend) £'000	Actual Variance (Yearend) £'000	Variance Last Month (February) £'000	Movement £'000	Breakdown of Variance: Underspend/ pressure £'000	Breakdown of Variance : Rephasing £'000
398	39	-359	-358	-1	0	-359

Construction did not take place in 2022-23 and the budget will need to be rolled forward to 2023-24.

- Emergency Active Fund

Revised Budget for 2022/23 £'000	Actual Spend (Yearend) £'000	Actual Variance (Yearend) £'000	Variance Last Month (February) £'000	Movement £'000	Breakdown of Variance: Underspend/pressure £'000	Breakdown of Variance : Rephasing £'000
1,181	903	-278	+5	-283	0	-278

The initial Emergency Active Travel programme was initially scheduled to be completed by March 2023. The programme has now been pushed out until September 2023 due to the complexities around scheme delivery and Milestone supply chain resource limitations. The programme will be in line with budget on the new programme.

- Kings Dyke

Revised Budget for 2022/23 £'000	Actual Spend (Yearend) £'000	Actual Variance (Yearend) £'000	Variance Last Month (February) £'000	Movement £'000	Breakdown of Variance: Underspend/pressure £'000	Breakdown of Variance : Rephasing £'000
5,084	6,192	+1,108	0	+1,108	0	+1,108

Whilst we are fulfilling our payment obligations under contract and the final account is forecast to be within the scheme budget following application of the final account process, payments are ahead of profile but within overall scheme costs.

- Lancaster Way

Revised Budget for 2022/23 £'000	Actual Spend (Yearend) £'000	Actual Variance (Yearend) £'000	Variance Last Month (February) £'000	Movement £'000	Breakdown of Variance: Underspend/pressure £'000	Breakdown of Variance : Rephasing £'000
287	120	-167	-157	-10	-167	0

This scheme is now complete and has underspent compared to the agreed funding. As the scheme is funded by the Combined Authority it will mean a reduction in the reimbursement claimed.

- Wisbech Town Centre Access Study

Revised Budget for 2022/23 £'000	Actual Spend (Yearend) £'000	Actual Variance (Yearend) £'000	Variance Last Month (February) £'000	Movement £'000	Breakdown of Variance: Underspend/pressure £'000	Breakdown of Variance : Rephasing £'000
693	-21	-714	-353	-361	-714	0

Spend was less than the revised budget for 2022/23 due to a number of utility refunds received during this year, for payments made in previous years. A number of land transactions are expected to be concluded in 2023/24, which will bring the access study to a close in Summer 2023.

- St Neots Future High Street Fund

Revised Budget for 2022/23 £'000	Actual Spend (Yearend) £'000	Actual Variance (Yearend) £'000	Variance Last Month (February) £'000	Movement £'000	Breakdown of Variance: Underspend/pressure £'000	Breakdown of Variance : Rephasing £'000
831	280	-551	-502	-49	0	-551

Following a delay to the expected construction start date due to additional time being required for the design approval process, construction is now programmed to commence in October 2023.

- March Area Transport Study

Revised Budget for 2022/23 £'000	Actual Spend (Yearend) £'000	Actual Variance (Yearend) £'000	Variance Last Month (February) £'000	Movement £'000	Breakdown of Variance: Underspend/pressure £'000	Breakdown of Variance : Rephasing £'000
2,367	1,654	-713	-190	-523	0	-713

Final variance from the forecast was in part driven by delays in invoicing for work delivered in 2022/23 and spend will fall into April 2023. Utility costs have been moved into 2023/24 to align with the start of construction for the Broad Street scheme.

- St Ives local Improvements

Revised Budget for 2022/23 £'000	Actual Spend (Yearend) £'000	Actual Variance (Yearend) £'000	Variance Last Month (February) £'000	Movement £'000	Breakdown of Variance: Underspend/pressure £'000	Breakdown of Variance : Rephasing £'000
1,000	120	-880	-888	+8	0	-880

Early delays in the programme led to some slippage but design work is underway and construction is expected to commence in 2023/24.

- A141 and St Ives Improvement

Revised Budget for 2022/23 £'000	Actual Spend (Yearend) £'000	Actual Variance (Yearend) £'000	Variance Last Month (February) £'000	Movement £'000	Breakdown of Variance: Underspend/pressure £'000	Breakdown of Variance : Rephasing £'000
1,002	530	-472	-210	-262	0	-472

Survey work due to commence in 2022/23 was delayed and begun in April 2023. It is scheduled to run throughout 2023/24 according to the appropriate seasons alongside preparation of the Outline Business Case.

- A10 Ely to A14 Improvements

Revised Budget for 2022/23 £'000	Actual Spend (Yearend) £'000	Actual Variance (Yearend) £'000	Variance Last Month (February) £'000	Movement £'000	Breakdown of Variance: Underspend/pressure £'000	Breakdown of Variance : Rephasing £'000
957	530	-427	-246	-181	0	-427

A delay in the timetabled site survey work means that surveys initially planned to start in 2022/23 will now be undertaken during the relevant seasons in 2023/24 alongside work to prepare the Outline Business Case.

- Scheme Development for Highways Initiatives

Revised Budget for 2022/23 £'000	Actual Spend (Yearend) £'000	Actual Variance (Yearend) £'000	Variance Last Month (February) £'000	Movement £'000	Breakdown of Variance: Underspend/pressure £'000	Breakdown of Variance : Rephasing £'000
424	0	-424	-374	-50	0	-424

Funding was allocated to enable scheme development for new schemes, however this year limited new schemes were identified that required scheme development work. The balance of funding will roll forward into next year.

- Wheatsheaf Crossroads

Revised Budget for 2022/23 £'000	Actual Spend (Yearend) £'000	Actual Variance (Yearend) £'000	Variance Last Month (February) £'000	Movement £'000	Breakdown of Variance: Underspend/pressure £'000	Breakdown of Variance : Rephasing £'000
383	223	-160	-107	-53	0	-160

Design options have been considered along with land implications, which has delayed initial programme and spend. Overall programme remains on track for delivery in 2024/25.

Waste Infrastructure

Revised Budget for 2022/23 £'000	Actual Spend (Yearend) £'000	Actual Variance (Yearend) £'000	Variance Last Month (February) £'000	Movement £'000	Breakdown of Variance: Underspend/pressure £'000	Breakdown of Variance : Rephasing £'000
1,808	176	-1,632	-1,577	-55	0	-1,632

It was originally planned to carry out some of the early design and construction work for Milton HRC in the previous financial year, but this has now been delayed for a period of 15 months and the decision supported by Capital Programme Board. Whilst some design work for March HRC was completed in year to support a planning application, the majority of this work is to be completed alongside construction in 2023/24 now planning permission has been granted.

- Waterbeach Waste Treatment Facilities

Revised Budget for 2022/23 £'000	Actual Spend (Yearend) £'000	Actual Variance (Yearend) £'000	Variance Last Month (February) £'000	Movement £'000	Breakdown of Variance: Underspend/ pressure £'000	Breakdown of Variance : Rephasing £'000
1,047	1,529	+482	+453	+29	0	+482

The Strategy & Resources Committee approved a capital virement for the Waste BATc works to move the majority of existing capital budget from 2022/23 to 2023/24 to reflect the updated timeline for delivery. Spend to date includes adaption of the IVC and MBT for use as transfer stations and work on the respective Front-End Engineering Design (FEED) studies.

- Swaffham Prior Community Heat Scheme

Revised Budget for 2022/23 £'000	Actual Spend (Yearend) £'000	Actual Variance (Yearend) £'000	Variance Last Month (February) £'000	Movement £'000	Breakdown of Variance: Underspend/ pressure £'000	Breakdown of Variance : Rephasing £'000
6,943	5,527	-1,416	-2,772	+1,356	0	-1,416

The split of costs for the Private Wire have been adjusted between the two projects (North Angle Solar Farm and Swaffham Prior Community Heat Project) to better reflect where the main benefits of the private wire will accrue and therefore how the costs should be apportioned. The North Angle Solar Farm as the generator of clean electricity will benefit more from energy sales as a result of the private wire.

- St Ives Smart Energy Grid Demonstrator scheme

Revised Budget for 2022/23 £'000	Actual Spend (Yearend) £'000	Actual Variance (Yearend) £'000	Variance Last Month (February) £'000	Movement £'000	Breakdown of Variance: Underspend/ pressure £'000	Breakdown of Variance : Rephasing £'000
3,978	3,318	-660	-434	-226	0	-660

The project is part funded with ERDF grant. The original practical completion was due end of March 2023. However, due to a project change during 2022, a grid connection with UKPN was secured in November 2022 and its energisation is not scheduled to complete until September 2023. It is only after energisation the project can export electricity for income. In addition, the final designs for the supply of electricity to an on-site client was delayed due to client side changes. This has been resolved and an extension of time for the client to connect to the smart energy grid agreed.

- Babraham Smart Energy Grid

Revised Budget for 2022/23 £'000	Actual Spend (Yearend) £'000	Actual Variance (Yearend) £'000	Variance Last Month (February) £'000	Movement £'000	Breakdown of Variance: Underspend/ pressure £'000	Breakdown of Variance : Rephasing £'000
5,630	2,285	-3,345	-2,897	-448	0	-3,345

The construction of this project moved from two to three construction phases to allow more parking for Addenbrookes NHS Trust staff during the construction phase. This has extended the

programme by a minimum of 16 weeks. The project is now due to complete and energise early 2024.

- Stanground Closed Landfill Energy Project

Revised Budget for 2022/23 £'000	Actual Spend (Yearend) £'000	Actual Variance (Yearend) £'000	Variance Last Month (February) £'000	Movement £'000	Breakdown of Variance: Underspend/pressure £'000	Breakdown of Variance : Rephasing £'000
150	7	-143	-135	-8	0	-143

The capital budget for Stanground solar and battery Project was previously moved into 24/25. Work started during the second half of 22/23 reviewing and agreeing scope of the phase 3 Investment Grade Proposal. The scope was signed off in March 2023, and therefore project development will progress during 23/24.

- North Angle Solar Farm, Soham

Revised Budget for 2022/23 £'000	Actual Spend (Yearend) £'000	Actual Variance (Yearend) £'000	Variance Last Month (February) £'000	Movement £'000	Breakdown of Variance: Underspend/pressure £'000	Breakdown of Variance : Rephasing £'000
7,963	3,156	-4,807	-4,912	+105	0	-4,807

The budget for the Cambridgeshire Private Wire (CPEN), a sub-project of the North Angle Solar Farm project, mainly sits within the North Angle Solar Farm. The CPEN project is a cable running from North Angle Solar Farm buto Burwell Local and Swaffham Prior Community Energy Centre. It was anticipated that most of this budget would be spent in 2022-23, however, due to delays securing easements and planning permission, £4m spend is now forecast for expenditure during 2023/24.

- Fordham Renewable Energy Network Demonstrator

Revised Budget for 2022/23 £'000	Actual Spend (Yearend) £'000	Actual Variance (Yearend) £'000	Variance Last Month (February) £'000	Movement £'000	Breakdown of Variance: Underspend/pressure £'000	Breakdown of Variance : Rephasing £'000
609	5	-604	-604	0	0	-604

Capacity constraints within the team meant that this project was unable to be progressed as quickly as had been intended. The forecast reflects the associated delay in expenditure on the development of this project.

- Environment Fund - Decarbonisation Fund – Council building Low Carbon Heating

Revised Budget for 2022/23 £'000	Actual Spend (Yearend) £'000	Actual Variance (Yearend) £'000	Variance Last Month (February) £'000	Movement £'000	Breakdown of Variance: Underspend/pressure £'000	Breakdown of Variance : Rephasing £'000
892	654	-238	-24	-214	0	-238

Underspend on the decarbonisation fund was due to project delays meaning more work ran over in 2023-24 than expected.

- Environment Fund - Decarbonisation Fund - School Low Carbon Heating Programme

Revised Budget for 2022/23 £'000	Actual Spend (Yearend) £'000	Actual Variance (Yearend) £'000	Variance Last Month (February) £'000	Movement £'000	Breakdown of Variance: Underspend/pressure £'000	Breakdown of Variance : Rephasing £'000
0	424	+424	+421	+3	0	+424

Last year the schools low carbon heating programme sat together with the Council's office buildings low carbon heating programme but this is now separated out. This will allow closer monitoring of the additional Council's Environment Fund contributions for low carbon heating for maintained schools to match fund any Government Public Sector Decarbonisation Scheme funding. This change was implemented post March 2022 and will therefore be seen as a variance all year.

- Environment Fund - EV Chargepoints

Revised Budget for 2022/23 £'000	Actual Spend (Yearend) £'000	Actual Variance (Yearend) £'000	Variance Last Month (February) £'000	Movement £'000	Breakdown of Variance: Underspend/pressure £'000	Breakdown of Variance : Rephasing £'000
194	2	-192	-186	-6	0	-192

Delivery was been delayed due to changes in the contractor's design and delivery team. No charge points have been installed yet. Full project costs are anticipated to be incurred in financial year 23/24 with project completion.

- School Ground Source Heat Pump Projects

Revised Budget for 2022/23 £'000	Actual Spend (Yearend) £'000	Actual Variance (Yearend) £'000	Variance Last Month (February) £'000	Movement £'000	Breakdown of Variance: Underspend/pressure £'000	Breakdown of Variance : Rephasing £'000
926	660	-266	+60	-326	0	-326

In year underspend was due to an error in the project team's projection (March 2022 expenditure misattributed to April 2022) and completion on site being delayed by 12 months. The delay relates to a single one of the 12 plant rooms to be decarbonised. The contractor identified that their original plan for this plant room is not workable. The revised plan requires excavation works which can only take place this summer.

- Connecting Cambridgeshire

Revised Budget for 2022/23 £'000	Actual Spend (Yearend) £'000	Actual Variance (Yearend) £'000	Variance Last Month (February) £'000	Movement £'000	Breakdown of Variance: Underspend/pressure £'000	Breakdown of Variance : Rephasing £'000
4,628	2,953	-1,675	-1,869	+194	0	-1,675

The 2022/23 underspend related to a change in the profile of spend on the CPCA programme plus SFBB BT payments which are now expected in 2023/24.

Capital Funding

Original 2022/23 Funding Allocation as per BP £'000	Source of Funding	Revised Funding for 2022/23 £'000	Actual Spend (Year end) £'000	Actual Variance (Year end) £'000
18,570	Local Transport Plan	13,508	13,508	0
8,329	Other DfT Grant funding	8,529	8,429	-100
11,996	Other Grants	7,114	5,713	-1,401
7,256	Developer Contributions	2,657	2,245	-412
46,961	Prudential Borrowing	43,221	24,279	-18,942
11,241	Other Contributions	14,666	12,151	-2,515
104,353		89,695	66,325	-23,370
-18,970	Capital Programme variations	-17,736	5,634	23,370
85,383	Total including Capital Programme variations	71,959	71,959	0

The increase between the original and revised budget is partly due to the carry forward of funding from 2021/22, this is due to the re-phasing of schemes, which were reported as underspending at the end of the 2021/22 financial year. The phasing of a number of schemes have been reviewed since the published business plan.

Funding	Amount (£m)	Reason for Change
Rephasing (DfT Grants)	-4.94	Schemes funded by DfT grants rolled forward into 22/23. DfT grant used to fund schemes that were earmarked to be funded by borrowing in 21/22. Rolled forward schemes will be funded by borrowing.
New funding/Rephasing (Specific Grants)	-3.56	Carry forward of Northstowe Heritage centre (£0.375m) Reduction in funding and rephasing for Wisbech Town Centre Access Study due to change of scope of CPCA funded scheme (-£3.788m). Reduction in funding and rephasing for Connecting Cambridgeshire (-£4.925m). New funding for March Area Transport Study (£2.367m) Additional DfT funding (£2.5m)
Additional Funding / Revised Phasing (Section 106 & CIL)	-4.20	Developer contributions to be used for a number of schemes. Rephasing Bar Hill to Longstanton cycleway (-£0.727m). Rephasing Girton to Oakington cycleway (£0.124m). Rephasing of Guided Busway (-£3.979m). Rephasing of Fendon Road Roundabout (£0.189m). Rephasing of Ring Fort path (£0.020m). Rephasing of Cherry Hinton Road cycleway (£0.098m).

Funding	Amount (£m)	Reason for Change
Additional funding / Revised Phasing (Other Contributions)	0.59	Deletion of A14 cycling schemes which are part of phase 2 bid (-£1.830m). Rephasing King's Dyke (£0.385m). Rephasing Lancaster Way (£0.287m). Spencer Drove, Soham (£0.097m). Rephasing and adjustment to overall funding Future High St Funds (£1.905m). Rephasing Connecting Cambridgeshire (£1.772m). A141 and St Ives Improvements (£1.0m). A10 Ely to A14 Improvements (£0.957m). Pothole funding – use of revenue budget (£4.0m).
Additional Funding / Revised Phasing (Prudential borrowing)	10.02	Borrowing in advance of S106 receipts – Northstowe Busway link (£0.240m) Deletion of A14 cycling schemes which are part of phase 2 bid (-£0.125m). Rephasing of Highways Maintenance funding (£8.200m). Rephasing of Footway schemes (£0.425m) Rephasing of Waste schemes (£0.068m). Rephasing of Energy schemes (-£2.975m). Rephasing King's Dyke (£2.183m). Rephasing Scheme development for Highway Initiatives (£0.424m). Rephasing Connecting Cambridgeshire (£1.40m)

Appendix 8 – Savings Tracker

RAG	BP Ref	Title	Service	Committee	Original Saving £000	Forecast Saving £000	Variance from Plan £000	% Variance	Direction of travel	Commentary
Green	B/R.6.215	Recycle asphalt, aggregates and gully waste	Place & Sustainability	H&T	-15	-15	0	0%	↔	On track
Green	B/R.6.216	Review Street Lighting Service requirements	Place & Sustainability	H&T	-10	-10	0	0%	↑	On track
Green	B/R.6.220	Highway Services Contract Efficiencies	Place & Sustainability	H&T	-110	-110	0	0%	↔	On track
Black	B/R.7.128	St Ives Smart Energy Grid - Income Generation	Place & Sustainability	E&GI	-44	0	44	100%	↔	Income and maintenance costs for the St Ives P&R Smart Energy Grid forecast for this year have been pushed back into 2023/24. This is due to the private wire connection points to the business customers requiring additional design work resulting from site/operational changes from the customers.
Black	B/R.7.129	Babraham Smart Energy Grid - Income Generation	Place & Sustainability	E&GI	-48	0	48	100%	↔	Babraham Road P&R smart energy grid has added an additional phase to its construction programme to address the number of available parking concerns during the construction programme. This has added an additional 14 weeks to the construction programme pushing back income generation and maintenance costs to start by October 2023.
Black	B/R.7.132	North Angle Solar Farm, Soham - Income Generation	Place & Sustainability	E&GI	-678	0	678	100%	↔	The North Angle Solar Farm project will be energised by July 2023 and not December 2022 as originally forecast. This is due to the private wire not being in place by December 2022 as a result of extended third party easement negotiations. This has resulted in an income and maintenance cost delay.
Amber	B/R.7.133	Swaffham Prior Community Heat Scheme - Income Generation	Place & Sustainability	E&GI	-298	-1	297	100%	↑	The customer connections to the Swaffham Prior Community Heat Project are just now starting. 12 homes have been connected but progress is slow with only 2/3 new connections being made every week. As customers connect, income will come forward from the Renewable Heat Incentive and from the heat charges to customers.
					-1,203	-136	1,067			