

Central
Bedfordshire
Council
Priory House
Monks Walk
Chicksands,
Shefford SG17 5TQ



**TO EACH MEMBER OF THE
CORPORATE RESOURCES OVERVIEW & SCRUTINY COMMITTEE**

19 July 2013

Dear Councillor

**CORPORATE RESOURCES OVERVIEW & SCRUTINY COMMITTEE - Tuesday 30 July
2013**

Further to the Agenda and papers for the above meeting, previously circulated, please find attached the following additional report(s) that were listed "to follow":-

16. Q4 Outturn Capital Report 2012/13 - Corporate Services

To receive the outturn capital budget report for 2012/13 for Corporate Services.

17. Q4 Outturn Revenue Report 2012/13 - Corporate Services

To receive the outturn revenue budget report for 2012/13 for Corporate Services.

Should you have any queries regarding the above please contact Democratic Services on
Tel: 0300 300 4196

Yours sincerely

Paula Everitt
Scrutiny and Policy Adviser
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Meeting: Corporate Resources Overview and Scrutiny Committee
Date: 30 July 2013
Subject: Quarter 4, 2012/13 outturn Capital Budget Monitoring Report - Corporate Resources Directorate
Report of: Cllr M Jones, Executive Member for Corporate Resources
Summary: The report sets out the capital outturn position at March 2013.

Advising Officer: Charles Warboys, Chief Finance Officer
Contact Officer: Phil Ball, Senior Finance Manager (Corporate Resources)
Public/Exempt: Public
Wards Affected: All
Function of: Council

CORPORATE IMPLICATIONS

Council Priorities:

1. Sound financial management contributes to the Council's value for money and enables the Council to successfully deliver its priorities. The recommendations will contribute indirectly to all 5 Council priorities.

Financial:

2. The financial implications are set out in the report.

Legal:

3. There are no direct legal implications arising from the report.

Risk Management:

4. Sound financial management and budget monitoring mitigates adverse financial risks.

Staffing (including Trades Unions):

5. Not Applicable.

Equalities/Human Rights:

6. Public Authorities must ensure that decisions are made in a way which minimises unfairness and without a disproportionately negative effect on people from different ethnic groups, disabled people, women and men. It is important that Councillors are aware of this duty before they take a decision

7. Equality Impact Assessments were undertaken prior to the allocation of the budgets and each Directorate was advised of any significant equality implications relating to their budget proposals.

Community Safety:

8. Not Applicable.

Sustainability:

9. Not Applicable.

Procurement:

10. Not applicable.

RECOMMENDATION(S):

The Committee is asked to:-

1. **Note and Consider the report.**

11. Executive Summary

12. The report sets out the capital financial position for 2012/13. It sets out the latest approved budget and the year end outturn. The 2012/13 Approved Capital Budget for Corporate Resources (including Slippage from 2011-2012) is £12,291k. This is the revised budget following an in year review.

13. Net Capital Year End Position

	Full Year Budget	Outturn	Expected Slippage to 13/14	Variance
Service	£000's	£000's	£000's	£000's
Assets	7,245	2,126	3,796	-1,323
ICT	1,900	1,309	723	132
Other	18	1	0	-17
Resources				
Subtotal	9,163	3,436	4,519	-1,208
People & Org	3,128	2,129	984	-15
Totals	12,291	5,565	5,503	-1,223

14. KEY HIGHLIGHTS (Appendices A1 & A2)

15. Capital – Resources

16. The approved revised capital programme for Resources is £9,163k. The budgets for projects within Assets total £7,245k and within

Information Assets (IA) project budgets are £1,900k. Other Capital budgets with Resources total £18k.

17. In Assets there was an outturn spend of £2,126k against budget with £3,796k expected to be slipped and spent in 2013/14. This leaves an under spend in the year of £1,323k, largely due to the budget for a scheme being slipped into 12/13 whilst the same budget had been built onto the 12/13 programme.
18. In IA the year end outturn spend was £1,309k and the expected slippage into 13/14 financial year is £732k. There was a net overspend across IA projects of £132k.

19. **Capital – People & Organisation**
20. The approved revised capital programme for People & Organisation is £3,128k. The two major schemes in People and Org are SAP Optimisation (£1,280k) and Customer First (£1,803k).
21. The outturn position on Customer First was a spend of £1,222k and a proposed slippage amount of £581k. On SAP Optimisation there was an outturn spend of £907k with slippage of £373k proposed.
22. The other capital project in People & Organisation was £45k for Performance/Complaints Management System. There was no spend in 12/13 on this project. There was a proposed slippage of £30k to cover costs expected in early 13/14 and the remaining £15k was declared as an under spend on the project.

Appendices:

Appendix A1 – Capital Summary- Resources

Appendix A2 – Capital Summary- People & Organisation

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Central Bedfordshire Capital Programme 2012-13										Full Year Variance Explanation									
Directorate	Scheme Title	Project Manager Contact	WBS Code	Post Capital Review 2012/13 Budget (Approved 29th November)			Final 2012-13 Actuals			Variance			Slippage to 2013/14			(Under) Over Spend			
				Gross Expenditure £'000	External Funding £'000	Net Expenditure £'000	Gross Expenditure £'000	External Funding £'000	Net Expenditure £'000	Gross Expenditure £'000	External Funding £'000	Net Expenditure £'000	Gross Expenditure £'000	External Funding £'000	Net Expenditure £'000	Gross Expenditure £'000	External Funding £'000	Net Expenditure £'000	
People & Organisation	Customer First (previously Channel Shift)	Bernie McGill	1/CR/0000012	£1,803	£0	£1,803	£1,222	£0	£1,222	-£581	£0	-£581	£581	£0	£581	£0	£0	£0	
People & Organisation	SAP Optimisation - Undertaken by Bichman Group	Deb Clarke	1/CR/0000024-002	£1,280	£0	£1,280	£907	£0	£907	-£373	£0	-£373	£373	£0	£373	£0	£0	£0	
People & Organisation	Performance / Complaints Management System	Elaine Malarky	1/CR/0000035	£45	£0	£45	£0	£0	£0	-£45	£0	-£45	£30	£0	£30	£0	£0	-£15	
People & Organisation				£3,128	£0	£3,128	£2,129	£0	£2,129	-£999	£0	-£999	£984	£0	£984	£0	£0	£0	-£15

Meeting: Corporate Resources Overview and Scrutiny Committee
Date: 30 July 2013
Subject: Quarter 4, 2012/13 outturn Revenue Budget Monitoring Report - Corporate Resources Directorate
Report of: Cllr M Jones, Executive Member for Corporate Resources
Summary: The report sets out the revenue outturn position at March 2013.

Advising Officer: Charles Warboys, Chief Finance Officer
Contact Officer: Phil Ball, Senior Finance Manager (Corporate Resources)
Public/Exempt: Public
Wards Affected: All
Function of: Council

CORPORATE IMPLICATIONS

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1. Sound financial management contributes to the Council's value for money and enables the Council to successfully deliver its priorities. The recommendations will contribute indirectly to all 5 Council priorities.

Financial:

2. The financial implications are set out in the report.

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Risk Management:

4. Sound financial management and budget monitoring mitigates adverse financial risks.

Staffing (including Trades Unions):

5. Not Applicable.

Equalities/Human Rights:

6. Public Authorities must ensure that decisions are made in a way which minimises unfairness and without a disproportionately negative effect on people from different ethnic groups, disabled people, women and men. It is important that Councillors are aware of this duty before they take a decision

7. Equality Impact Assessments were undertaken prior to the allocation of the budgets and each Directorate was advised of any significant equality implications relating to their budget proposals.

Community Safety:

8. Not Applicable.

Sustainability:

9. Not Applicable.

Procurement:

10. Not applicable.

RECOMMENDATION(S):

The Committee is asked to:-

1. **Note and Consider the report.**

11. **Executive Summary**

12. The report sets out the year end financial position as at 31st March 2013. This is the final outturn position.

13. **Introduction and Key Highlights (Appendix A2)**

14. The full year budget for the directorate of £43,028m is made up of:

Corporate Services £29,017m

Corporate Costs £13,801m

Contingency & Reserves £0.210m

15. The directorate outturn position is a pressure of £283k after movement to and from earmarked reserves.

16. The key outturn variances identified are:

17. £307k under spend within People & Organisation, People. There is a saving of £282k within HR Strategy due to various staffing savings (-£130k), increased HRA recharges for HR activities (-£59k) & savings due to bringing the Payroll function in-house (-£79k). A pressure of £100k in HR Operations mainly due to reduced income as a result of the cessation of the Schools HR service. £125k savings in Recruitment and Development is due to less than budgeted training activity in 2012/13.

18. A net pressure of £36k within People & Organisation - Legal & Democratic Services. The key variances are a £116k pressure in Legal Services due to increase Children's Services workload. A £184k pressure in Democratic Services largely caused by a provision for Local Land Charges repayable to customers following a legal ruling within the year. A saving of £138k in Members' Costs due to savings on Special Responsibility Allowances and Superannuation costs. A £92k saving within Registrars and Coroners mainly due to increased income within the Registrars Service.

19. £458k saving within People & Organisation, Programme and Performance, largely due to a lower than budgeted allocation to Invest to Save projects.
20. A net pressure of £1,127k within Resources, Finance. The key variances are an £853k pressure in Revenues & Benefits, mainly due to the creation of a £500k reserve for Housing Benefit Subsidy Audit findings. A saving of £146k in Chief Finance Officer due to higher than budgeted recharge to the HRA for general Finance activity (-£54k), savings on Professional Services (-£62k), Printing & Stationery (-£14k) & Subscriptions (-£10k). A pressure of £470k in Financial Control mainly as a result of reduction in Insurance Service Income (£270k) and changes in Insurance Reserves and Provisions following actuarial review (£234k). A pressure of £147k in Financial Performance & Support due to the cessation of the Bursary Service. A saving of £197k in the Audit section due to reduced external audit fees (-£147k) and staff savings as a result of internal secondments (-£50k).
21. Under spend of £370k within Resources, Information Assets (IA, formerly ICT) representing savings against superannuation costs, software maintenance contracts and general computer costs.
22. A net pressure within Resources, Assets of £250k. The key variances include £28k saving within the Estates section. There was a number of one off savings as well as greater than budgeted income generation, the benefit of which has been almost completely negated by compensation payments being made in reference to a release of tenancy in the Farm Estates. There is a pressure of £151k in Chief Assets Officer mainly due to the costs of using external consultants for the Assets Transformation Programme. A pressure of £74k in Facilities Management mainly caused by a settlement agreed with Bedford Borough in respect of a leased property.
23. Within Corporate Costs, the impact of non achievable budget efficiencies has been mitigated by lower than budgeted interest payable/receivable and MRP costs (net £1,083k saving).
24. Pressure of £1,150k in Contingency & Reserves due to the creation of additional earmarked reserves.
25. **Directorate Overall position**
26. The position by service is included in Appendix A2
27. **Narrative- Chief Executive (note 29 & 30), outturn £0.298m.**
28. **Chief Executive**
29. Outturn under spend of £56k due to reduction in expected professional services costs.
30. **Narrative- People and Organisations (notes 32 to 61), outturn £10.254m (After use of Reserves).**
31. **People and Organisation Leadership, outturn £0.249m.**
32. Outturn pressure of £59k mainly due to contribution to SAP Optimisation ear marked reserve (£55k).

33. **Communications, outturn £0.645m.**
34. Outturn under spend of £79k after the use of reserves, key variance being:
35. £69k under spend within Consultation Manager due to less than budgeted Professional Services costs (-£19k) and staff savings/salary capitalisation (-£49k). There were also savings within News Central external printing costs and various under spends on supplies and services.
36. **Customer Services, outturn £1.912m.**
37. Outturn pressure of £24k mainly due to increase cost of agency staff covering vacant posts.
38. **Policy and Strategy, outturn £0.292m.**
39. Outturn under spend of £41k after the use of reserves, key variance being:
40. (-£16k) of residual funding after efficiency measure taken still remains within the budget. (-£15k) saving on MFD's and (-£10k) of various small reductions to supplies and services.
41. **Customer Insight and Risk, outturn £0.117m.**
42. Outturn pressure of £26k after the use of reserves, key variance being:
43. £30k pressure due to unbudgeted post within Customer Insight and Risk slightly offset by savings on MFD's (-£4k).
44. **People, outturn £2.143m.**
45. Outturn under spend of £307k after the use of reserves, key variances being:
46. £282k under spend within HR Strategy due to savings made from bringing payroll function in-house (-£75k), higher than budgeted HRA recharges for HR functions (-£59k), additional income (-5k), under spends on supplies and services (-£12k) and various staff savings (-£130k).
47. £100k pressure in HR Operations mainly as a result of reduced income due to the cessation of the Schools HR service (£114k) and less CRB income from schools (£27k). This was offset slightly by lower than budgeted Occupational Health costs (-£42k).
48. £125k under spend within Recruitment and Development mainly due to training expected to be carried out in Organisational Development in 2012/13 being delivered after March 2013 (-£89k). This was largely around the 360 PDR for Managers Programme. There were also lower than budgeted training activity in Corporate Training (-£14k) and Members' Development (-£22k).
49. **Legal & Democratic, outturn £3.998m.**
50. Outturn pressure of £36k after the use of reserves, key variances being:
51. A net £116k pressure within Legal services. There is a £138k pressure within Legal Services mainly caused by increased costs of children's legal provision. This pressure has been slightly mitigated by a savings within Education Appeals as a result of bringing service in house from Sep 2012 (-£25k).
52. A net £184k pressure within Democratic Services of which £366k provision for Local Land Charges (LLC) repayable to customers following a legal ruling within the year. The remaining (-£182k) savings relate to (-£70k) more income within

LLC than budgeted, (-£52k) savings within Democratic Services due to staff savings and not all staff being in the pension scheme. (-£17k) relating to claiming money back from Bedford Borough Council & Luton Borough Council for their share of Lord Lieutenant costs, (-£13k) relating to claiming money back from various town/parish councils for the by-elections in Aug 2012 and the remaining (-£30k) savings on various supplies and services.

53. (-£138k) saving within members' costs due to the removal of special responsibility allowances for Vice Chairmen, and not all members being in the pension scheme.
54. (-£33k) under spend on staffing due to two members of staff on reduced hours within Committee Services.
55. (-£89k) savings within Registrars & Coroners Services, of which (-£70k) within Registrars due to increase of income and under spend of Furniture and Equipment due to delay in building works and costs being charged to Capital. There was also a £19k saving within Coroners Services mainly due to lower than expected Post Mortem costs for the year.
56. **Programme and Performance, outturn £0.519m.**
57. **Operational** - Outturn under spend of £55k. Part of this is as a result of the capitalisation of salaries for staff working on the Customer First Project (-£20k). There were also staff savings mainly due to not all staff being in the superannuation scheme (-£10k), an under spend on Professional Services (-£20k) and savings on MFD recharges (-£2k).
58. **Non Operational** – Outturn under spend of £403k mainly due to less than budgeted allocations to Invest to Save Projects (-£385K) and CBC contribution for Director of Public Health expected to be less than currently budgeted (-£18k).
59. **E Procurement and Payments, outturn £0.378m.**
60. £57k pressure due to additional costs of Interim Head of Procurement (24k), less than budgeted income received from retrospective rebates (£20k) and unbudgeted costs for recruitment of new head of Procurement (£15k).
61. **Narrative - Resources (notes 63 to 76), outturn £18.734m (After use of Reserves).**
62. **Finance, outturn £5.607m.**
63. Outturn pressure of £1,127k after use of reserves, key variances being:
64. £853k pressure in Revenues and Benefits. There is a £95k under spend in Customer Accounts due to unbudgeted income received for reviews of eligibility for free school meals (-£33k) and staff not being in the superannuation scheme (-£62k). The additional income related to new activity that had not previously been provided by the Customer Accounts team. There is also an under spend of £304k within Revenues, this is mainly due to Collection Fund related charges being less than budgeted (-£313k). Uncontrollable Housing Benefit related transactions have resulted in a pressure of £1,252k. There is a pressure due to repayments of previous years Housing Benefit Subsidy as a result of Audit rulings (£1,531k). The net result of 12/13 HB transactions has produced a saving of £279k, this is caused by the payment of some benefits that the

- Council are unable to claim subsidy from Central Government on (£483k pressure) and higher than budgeted recovery of overpayments of Housing Benefit (£762k saving).
65. A saving of £146k in Chief Finance Officer due to higher than budgeted recharge to the HRA for general Finance activity (-£54k), savings on Professional Services (-£62k), Printing & Stationery (-£14k) & Subscriptions (-£10k).
 66. A pressure of £470k in Financial Control. This has been caused by lower than budgeted Insurance Service income mainly through a reduction in services provided to schools due to a higher number of Academies (£284k). This has been mitigated slightly through a new service offered to Academies for which we receive an admin fee as income (-39k). The net changes in Year End Insurance Reserves and Provisions following actuarial review have caused a pressure of £234k.
 67. £147k pressure within Financial Performance and Support caused by the withdrawal of the bursary service provision. At the time of budget setting, the continued provision of the bursary service was still under consultation, therefore included in the budget as continuing service. The pressure relates to the income target which will not now be achieved.
 68. A saving of £197k within Audit Service of which (-£146k) relates to Audit Fees for reduced External Audit Fees budget resulting from the revised Audit Commission Programme. There are also savings of (-£51k) on Audit team budgets due to secondments of Internal Audit staff to other areas and less than expected professional services costs.
 69. **Information Assets (IA), outturn £6.382m.**
 70. Outturn under spend of £370k after use of Reserves. This is largely due to an under spend on Software Maintenance contracts, printing and general IA costs (-£244k). There was also an in year saving on staffing due to vacancy savings and a large number of staff not in the superannuation scheme (-£112k). These savings were reduced slightly by lower than budgeted IA activity being recharged to the HRA (£26k pressure) and higher than budgeted staff advertising due to a Penna recruitment campaign. There was also a saving of £69k on Chief IT Officer as a result of costs of the contribution towards the Project Director being less than the budget for the previous senior management arrangements.
 71. **Assets, outturn £6.691m.**
 72. Outturn pressure of £197k after use of reserves key variances being:-
 73. A saving of £28k for Estates. The major variances were a pressure of £429k in respect of compensation payment to be made for release of tenancy. This has been mitigated by £185k additional income across the estates portfolio & a benefit of £49k from the Mouchel settlement. A further saving of £58k on the PFI contract & a one off saving of £165k for rates at Russell House.
 74. There was a pressure of £151k for the Chief Assets Officer. The major variances were additional costs of £275k for agency & the E C Harris transformation programme & £22k lower HRA recharge. This was mitigated by £69k salary savings & £77k for the release of RPI for electricity.

75. There was also a pressure of £74k for Facilities & Management. The key variances being increased repair & maintenance costs of £171k and a further £156k for the settlement with Bedford Borough for Unit L Stephenson Court. This was mitigated by a one off saving of £131k for electricity at Priory House and £114k FM savings across the portfolio.
76. **Corporate Costs, outturn £12.718m.**
77. Outturn under spend of £1,083k after use of reserves, key variances being:
78. A £1,673k saving across Debt Management. The significant variances in this area are payments received from loans in previous years (-£194k), lower than budgeted interest payable largely as a result of reduced borrowing against the capital programme (-£828k) & higher than budgeted interest receivable (-£86k) due to greater level of cash balances than planned. There is also a saving on Minimum Revenue Provision (MRP) due to reduced 2011/2012 Capital spend (-£1,045k) and corporate adjustments to debt provisions and accruals totalling £480k.
79. A £58k saving against Premature Retirement Costs. After consultation with Beds Borough Council, who administers the scheme, there is an in year saving against the budget.
80. There was a saving of £13k due to final HRA rechargeable activity being higher than budgeted.
81. A £661k pressure against efficiencies due to unachievable efficiency in Customer Services Migration carried forward from 2011/12 (£339k) and cross cutting efficiencies identified as unachievable in 2012/13 (£345k). These pressures were off set slightly by a higher than expected saving generated due to unpaid leave (-£23k).
82. **Contingency & Reserves, outturn £1.360m.**
83. There is an outturn pressure in Contingency & Reserves of £1,150k. This is made up of:
84. Under spend due to Additional New Homes Bonus income (-£254k).
85. Contingency of £134k has been applied to Legal Services, representing £22k for a legal case and £112k for costs relating to an inquest.
86. A proposed release of contingency budget (-£2,010k) being less than the proposed transfer to earmarked reserves of £3,414k has resulted in a net pressure of £1,404k
87. **Reserves position (Appendix B)**
88. The proposed Year End Earmarked Reserves are detailed in Appendix B.
89. **Debt Management (Appendix C)**
90. A summary of debt ageing is appended.

Appendices:

Appendix A1 Council Summary

Appendix A2 Directorate Position analysed by service

Appendix A3 Movement since last quarter

Appendix B Earmarked Reserves

Appendix C Debt Analysis

Appendix **A1**

Month: March 2013	March Outturn				
Director	Budget	Actual	Movement on Reserves in March	Actual	Variance
	£000	£001	£002	£000	£000
Social Care Health and Housing	55,586	52,858	1,003	53,861	(1,725)
Children's Services	32,364	34,681	(267)	34,414	2,050
Sustainable Communities	47,421	45,957	621	46,578	(843)
Corporate Services	29,017	30,755	(1,526)	29,229	212
Contingency and Reserves	210	(4,204)	5,564	1,360	1,150
Corporate Costs	13,801	13,132	(414)	12,718	(1,083)
Public Health	0	(65)	65	0	0
Total (Excl Schools &HRA)	178,399	173,114	5,046	178,160	(239)
Schools	550	(3,143)	3,405	262	(289)
HRA	0	0	0	0	0
Total	178,949	169,971	8,451	178,422	(528)

Appendix A2

Month: March 2013

Profit Centre Groups	Director	Cumulative to Date							Forecast % of Budget	RAG	Report Para Reference
		Budget	Outturn	Proposed transfer to Earmarked reserves	Proposed Trfns from Reserves	Outturn after transfers to/from reserves	Variance	£000			
160	Resources Leadership	0	0	0	0	0	0	0	0%	green	
	Sub Total ACE Resources	0	0	0	0	0	0	0	0%	green	
	Finance										
22400	Revenues & Benefits	966	1,318	500	0	1,818	853	88%	red		
72000	Chief Finance Officer	87	-59	0	0	-59	-146	-168%	amber		
72010	Financial Control	1,382	2,736	503	-1,386	1,853	470	34%	red		
72020	Financial Performance & Support	1,227	1,409	0	-35	1,374	147	12%	red		
77000	Audit	819	621	0	0	621	-197	-24%	amber		
	Sub Total Finance	4,481	6,026	1,003	-1,421	5,607	1,127	25%	red	63-69	
	Information Assets (IA)										
74000	IA Operations	6,622	6,932	0	-610	6,321	-301	-5%	green		
74001	Chief IA Officer	130	60	0	1	61	-69	-53%	amber		
74010	IA Strategy & Assurance	0	0	0	0	0	0	0%	green		
	Sub Total IA	6,752	6,992	0	-609	6,382	-370	-5%	green	70-71	
	Assets										
76000	Assets	1,368	1,446	0	-106	1,341	-28	-2%	green		
76050	Chief Assets Officer	68	218	0	0	218	151	223%	red		
76300	Facilities and Maintenance	5,058	5,167	0	-35	5,132	74	1%	amber		
	Sub Total Assets	6,494	6,832	0	-141	6,691	197	3%	amber	72-76	
	TOTAL - RESOURCES	17,727	19,849	1,003	-2,171	18,681	954	5%	amber		
	Corporate Costs										
780000	Debt Management	11,700	10,027	0	0	10,027	-1,673	-14%	amber		

Month: March 2013

Appendix A2

Profit Centre Groups	Director	Cumulative to Date							Forecast % of Budget	RAG	Report Para Reference
		Budget	Outturn	Proposed transfer to Earmarked reserves	Proposed Trfs from Reserves	Outturn after transfers to/from reserves	Variance	£000			
		£000	£000	£000	£000	£000	£000	£000			
780400	Premature Retirement Costs	2,954	3,310	0	-414	2,896	-58	-2%	green		
780800	Corporate HRA Recharges	-90	-103	0	0	-103	-13	14%	red		
780900	Cross Cutting Efficiencies	-763	-102	0	0	-102	661	-87%	amber		
	Sub Total Corporate Costs	13,801	13,132	0	-414	12,718	-1,083	-8%	green	77-82	
	Contingency & Reserves *										
79100	Contingency	210	-4,204	5,564	0	1,360	1,150	547%	red		
	Sub Total Contingency & Reserves	210	-4,204	5,564	0	1,360	1,150	547%	red	83-87	
	Total	43,028	39,689	6,633	-3,011	43,311	283	1%	amber		

Key:

- Forecast variance favourable up to 10%
- Forecast variance favourable greater than 10%
- Forecast variance adverse up to 10%
- Forecast variance adverse greater than 10%

Contingency and reserves*	FY Budget	Actual	Reserves	Balance
New Homes Bonus	-2,650	-2,904	0	-254
Adult Community Learning Grant	-1,291	-1,291	0	0
Contribution to General Fund	1,400	0	1,400	0
Contingency & Additional Contribution to General Fund	2,001	-9	3,414	1,404
Contribution to Redundancy Reserve	750	0	750	0
	210	-4,204	5,564	1,150

Director	Variance Mar £000	Variance Dec £000	Change in Variance £000	COMMENTARY
Chief Executive	-59	-60	1	
Director of Customer and Shared Services	-0	0	-0	
AD Strategy and Performance	3	3	0	
Partnership and Community Insight	0	0	0	
Sub Total Chief Executive	-56	-57	1	
People and Organisation				
People & Org Leadership	59	0	59	Movement due to proposed contribution to SAP Optimisation Ear Marked Reserve
Chief Communications Officer	-16	-1	-14	
News Central Magazine	-6	0	-6	
Internal Communications	12	11	0	
External Communications	1	6	-6	
Consultation	-69	-19	-50	Movement of £50k is due to £30k income from a member of the team working on the Customer First team, £3k saving on web developments due to some development done in house, £7k savings due to lower than expected costs for Tracker Research & £10k various small underspends
Sub Total Communications	-79	-3	-76	
Customer Services	24	35	-11	
Sub Total Customer Services	24	35	-11	
Corporate Policy	-41	-21	-20	
Sub Total Policy and Strategy	-41	-21	-20	
Community Insight and Risk	26	22	3	
Sub Total Customer and Community Insight	26	22	3	
HR Strategy	-282	-83	-199	Movement due to £26k funding from reserve for member of staff working on the SAP Optimisation project, not all staff in pension scheme within TU Facilities (-£12k), £134k lower staff costs than previously forecast, £6k lower than expected MFD costs, additional income of £21k (Kiddie vouchers £11k & Payroll Provision £10k) that was not previously forecasted
HR Operations	100	158	-59	Movement due to £39k lower external occupational health costs than previously forecast & £12k lower external CRB costs and £5k higher CRB income than previously forecast.
Recruitment and Development	-125	1	-126	Variance mainly due to OD with a movement of £98k due to training that was expected to happen within 12/13 that did not take place, £18k with Members Development and a £15k virement posted into OD budget which was not forecasted for.
Sub Total People	-307	76	-383	
Legal Services	116	169	-54	Movement of £27k all within Education Appeals due to savings of bringing service in house from Sep 2012 and Sep-Mar being quiet months for Appeals therefore reduction in forecast.
Democratic Services	184	-68	252	LLC Provision for charges repayable to customers following a legal ruling within the year of £366k (£70k more income in LLC than forecast, -£23k favourable movement in Reg of Electors, MFD, postages & basic pay and £7k various minor movements)
Members' costs	-138	-98	-41	Movement due to lower than expected costs for Car Mileage, MFD & Conference Expenses.
Committee Services	-33	-23	-10	
Registration and Coroner Service	-92	-11	-81	Movement due to £30k reduction in Registrars forecast for Furniture and Equipment for Furniture to be funded through Capital, £25k within Registrars due to increase of income and £23k variance within Coroners Services mainly due to lower than expected costs for Post Mortem costs for the year.
Sub Total Legal and Democratic Services	36	-30	67	
Programme and Performance Operations	-55	-35	-19	
Programme and Performance Non-Operations	-403	-315	-88	Movement due to Invest to Save funding not being allocated to projects in year.
Sub Total Programme and Performance	-458	-350	-108	
E Procurement & Payments	57	34	23	Movement mainly due to additional recruitment costs for Head of Procurement
Sub Total E Procurement & Payments	57	34	23	
Total, People & Organisation	-682	-237	-445	
Resources				
Resources Leadership	0	0	0	

Director	Variance Mar £000	Variance Dec £000	Change in Variance £000	COMMENTARY
Revenues & Benefit	853	133	720	Movement due to setting up of earmarked reserve for HB Subsidy Audit adjustments (£500k), duplicate PO for postage costs included in previous forecast (-£34k), HB Subsidy claim differing from previous forecast (-£375k), Collection Fund transactions being less than expected (-£255k) & amount repayable to DWP following Audits of HB Susidy return 10/11 & 11/12 (£873k).
Chief Finance Officer	-146	-64	-82	Movement due increase in HRA recharges based on Year End actuals (-£54k) and various GL codes with reasonably small differences (-£28k).
Financial Control	470	222	248	Resulting from requirement for additional insurance provisions
Financial Performance & Support	147	145	2	
Audit	-197	-147	-50	Variance of £27k within Audit fees is mainly due to £20k Audit Commission rebate along with a reduction in contingency for additional grant testing. Variance of £22k within Internal Audit due to lower than expected MFD costs and a member of staff being seconded out of Audit within P12.
Sub Total Finance	1,127	289	838	
IA Operations	-301	-151	-150	Movement mainly due to increased use of Stability Earmarked Reserves (-£92k), more MFD recharges than budgeted (-£84k) and HRA Recharges being lower than expected based on Year End figures (26k).
Chief IA Officer	-69	1	-70	Movement due to expected difference between budget for Chief IT Officer and half of Project Director post being funded here.
IA Systems (Strategy & Assurance)	0	0	0	
Sub Total Information Assets (IA)	-370	-150	-220	
Assets	-28	-33	5	
Chief Assets Officer	151	141	9	
Facilities and Maintenance	74	-60	134	Movement is mainly due to £100k increase in Reactive & Servicing repairs & increase in postage costs for Watling House
Sub Total Assets	197	49	149	
Total Resources	954	188	767	
Debt Management	-1,673	-1,074	-598	Movement due to reduction in expected interest payable on internal balances (-£179k), higher than planned cash balances leading to increased interest receivable (-£86k), MRP - Reversal of 12/13 PFI MRP (-£596k), reversal of 12/13 Leases MRP (-£223k) & Corporate debt provision and other adjustments £486k.
Premature Retirement Costs	-58	-58	-0	
Corporate HRA Recharges	-13	0	-13	
Efficiencies	661	339	322	Cross cutting efficiencies identified as unachievable in 2012/13
Sub Total Corporate Costs	-1,083	-793	-289	
Contingency	1,150	847	303	Release of -£1,965k contingency partially offset by contribution to earmarked reserves of £500k for the Threshold Review, £600k for Teachers' pensions, £500k for Welfare Reform, £300k for potential legal challenge ref G&T, £321k Funding for Transition, £93k for future funding cuts & lower than forecast funding of one off legal costs from contingency (-£46k)
Sub Total Contingency & Reserves	1,150	847	303	
Total	283	-53	336	

Month: March 2013

Earmarked Reserves -

Description	Opening Balance 2012/13 £000's	Directorate Use of Reserves £000's	Our Use of Other Directorates' Reserves £000's	Other Directorate Use of Our Reserves £000's	Release of Reserves £000's	Proposed Transfer to Reserves £000's	Proposed Closing Balance 2012/13 £000's
Corporate Services Reserves							
Pan Public Sector Funding	86	-42	0	0	0	0	43
Customer First	68	-35	0	0	0	0	33
Passenger Transport Review	135	-135	0	0	0	0	0
Elections Fund	0	0	0	0	0	12	12
ICT Stabilisation	450	-450	0	0	0	0	0
SAP Optimisation	150	-132	0	0	0	55	73
Housing Benefit Subsidy audit reserve	0	0	0	0	0	500	500
Invest to Save	0	0	0	0	0	0	0
	889	-794	0	0	0	567	662
Corporate Reserves							
Redundancy/Restructure Reserve	3,329	-418	0	-492	0	750	3,168
Insurance reserve	4,221	-1,386	0	0	0	503	3,338
Funding reduction reserve	0	0	0	0	0	1,193	1,193
Exceptional legal costs for planning decisions	0	0	0	0	0	300	300
Teachers' Pensions	0	-414	0	0	0	600	186
Threshold Review	0	0	0	0	0	500	500
Welfare Reform	0	0	0	0	0	500	500
Funding for Transition	0	0	0	0	0	321	321
Contribution to General Fund (budgeted)	0	0	0	0	0	1,400	1,400
	7,549	-2,218	0	-492	0	6,067	10,906
GRAND TOTAL	8,438	-3,013	0	-492	0	6,634	11,568

Appendix C

Debtors Report - March 2013

Corporate Services

CUSTOMER GROUP	Not Yet Due 1 to 14 Days		15 to 30 Days		31 to 60 Days		61 to 90 Days		91 to 365 days		1 year and over		Total Debt	
	£k	%	£k	%	£k	%	£k	%	£k	%	£k	%	£k	%
Schools	174	33%	342	66%	1	0%	1	0%	1	0%	1	0%	521	100%
Bedford Borough	1	71%	0	27%	0	16%	0	0%	0	0%	-0	-13%	1	100%
Bedfordshire PCT	14	100%	0	0%	0	0%	0	0%	0	0%	0	0%	14	100%
General debts	763	50%	372	24%	57	4%	13	1%	185	12%	133	9%	1,524	100%
TOTAL DEBT	952	46%	715	35%	59	3%	14	1%	186	9%	134	7%	2,061	100%

PREVIOUS MONTH	1,261	68%	86	5%	116	6%	108	6%	156	8%	131	7%	1,858	100%
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