

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



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

28 August 2009

Dear Councillor

**CORPORATE RESOURCES OVERVIEW & SCRUTINY COMMITTEE - Monday 7  
September 2009**

Further to the agenda and papers for the above meeting previously circulated, please find attached the following additional report.

**10. Quarter 1 Budget and Performance Information**

To receive budget and performance information in relation to  
Quarter 1 (report attached).

Should you have any queries regarding the above please contact Democratic Services on  
Tel: 0300 300 4032.

Yours sincerely

Mel Peaston,  
Senior Democratic Services Officer  
email: [mel.peaston@centralbedfordshire.gov.uk](mailto:mel.peaston@centralbedfordshire.gov.uk)

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**Meeting:** Corporate Resources Overview and Scrutiny Committee  
**Date:** 7 September 2009  
**Subject:** Budget Management Report for the period as at 30<sup>th</sup> June 2009  
**Report of:** Finance Manager on behalf of Director of Corporate Resources  
**Summary:** To provide information on the budget position at 30<sup>th</sup> June 2009 to enable decisions to be taken on resource allocation and service delivery.

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Contact Officer: Matt Bowmer, Assistant Director Financial Services  
Public/Exempt: Public  
Wards Affected: All  
Function of: n/a  
Key Decision: n/a  
Reason for urgency/  
Exemption from call-  
in (if appropriate): n/a

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#### **RECOMMENDATIONS:**

The Service Management Team/Portfolio Holder/Executive is recommended to:

1. Note the latest budget projections for the year and the associated service implications.
2. Agree to any management actions proposed at paragraphs 4.2 – 4.10(c) and determine whether any other changes to service provision need to be made in the light of these.
3. Note budget virements since last report.

#### **1.0 Introduction**

- 1.1 The report sets out the financial position to the end of June 2009 and the latest forecast position at year end. Table A shows the net revenue position, Table B the forecast revenue movements to year and Table C the capital position

#### **2.0 Executive Summary Revenue**

- 2.1 The full year forecast position is £829k over spend, against a budget of £34,413k.

Key Variances Include:

- A £141k forecast under spend within Procurement which relates to the recovery of rebate income which was not included in the original budget. This under spend is off setting forecast over spends on expenditure where there are no budgets.
- A £548k over spend within Property, the majority of which, £378k lies within Maintenance & Facilities, £311k relating to establishment budget pressures, £44k relating to unavoidable costs with no budgets, and the remaining £23k relates to minor over spends across this area. The remaining £170k falls within Property Assets and Capital Development, of which £75k is due to reduced rental income, which has been affected by the present economic climate, and £95k is due to establishment cost pressures.
- A £268k forecast over spend within Legal Services which relates to agency staffing costs for professional expertise required to provide this service. Also reduced income forecast due to termination of contracts when transferred to Central Bedfordshire Council, and reduction in section 106 due to downturn in the housing markets. Legal Services are working with Finance to identify savings in other areas to offset this over spend.
- A £97k forecast over spend within Democratic Services, £54k of which relates to the Elections which will be fully funded from reserves once they are disaggregated and will reduce this over spend to £43k. Of the remaining over spend £5k is due to unbudgeted support for the Lord Lieutenant & High Sheriff, and £38k to the lack of budgets for supplies & services.
- A £45k over spend within HR due to increased agency staff forecasts to cover vacancies.
- Other minor forecast adjustments within payroll.

## 2.2 Forecast variances over £100k

(a) Procurement - £141, Legal Services - £268k, Property - £548k. (see 2.1 above for detail).

(b) Key Service Implications within Legal Services – reduced agency staff leading to reduced expertise, knowledge and service provision. Within Property – reduced service provision, increased overhead costs.

(c) Key Management Actions are to ensure monthly monitoring to produce accurate and robust forecasts so that any risk can be highlighted and addressed as soon as they occur. Legal Services to work with Finance to identify savings in other areas to offset the potential over spend in staffing costs and to ensure the timely billing of all income. Property services to work with Finance to manage overspend and reduce where possible.

## 2.3 Forecast movement to previous month

(a) Under spends – Financial Services £16k, Corporate costs £2k. These are due to reduced payroll costs.

(b) Overspends – Democratic Services £97k, Property Assets £137k, Property Capital Development £33k, Maintenance & Facilities £378k, Internal Audit £29k. These are due to establishment budget shortfalls, now being forecast.

## 2.4 Forecast Pay Award

- (a) The forecast payroll costs include an assumed pay award of 1.5% (approx £190k).

## 3.0 Executive Summary Capital

- 3.1 The forecast capital position at the year end is £5.2m, which is on budget. At present there are some schemes within Corporate Resources which will eventually transfer to other more appropriate service areas.
- 3.2 There is no slippage over £250k within Corporate Resources.
- 3.3 Forecast reflects budgets in June. These are to be reviewed and further information will be provided in the July report.
  - (a) There are no under spends forecast.
  - (b) There are no over spends forecast.
  - (c) There are no capital Key Service Implications.
  - (d) Key Management actions – Budget Managers for capital projects to review and update forecasts on a monthly basis, and provide capital commentary to the finance team.

#### 4.0 Detailed Revenue Analysis by Operational Group

4.1 Table A – Revenue Actuals to date and Forecast Year End position.

		Annual Budget	Profiled Budget	Payroll Corrections	Actual to Date	Actual Variance C-B	Forecast Outturn	Forecast Adj	Management Actions	Forecast Variance E - A
		£000	£000	£000	£000	£000	£000	£000	£000	£000
<b>DCR</b>										
Director of Corporate Resource	Income	-	-	-	-	-	-	-	-	-
Director of Corporate Resource	Expenditure	669	167	(744)	45	(122)	669	-	-	-
Director of Corporate Resource	Net Inc/Exp	<b>669</b>	<b>167</b>	<b>(744)</b>	<b>45</b>	<b>(122)</b>	<b>669</b>	-	-	-
<b>Sub Total Director of Corporate Resource</b>		<b>669</b>	<b>167</b>	<b>(744)</b>	<b>45</b>	<b>(122)</b>	<b>669</b>	-	-	-
Financial Services	Income	(1,280)	(320)	-	(178)	142	(1,280)	-	-	1
Financial Services	Expenditure	3,670	917	-	1,640	723	3,655	-	-	(15)
Financial Services	Net Inc/Exp	<b>2,389</b>	<b>597</b>	-	<b>1,462</b>	<b>865</b>	<b>2,375</b>	-	-	<b>(15)</b>
Payroll Processing	Income	-	-	-	(345)	(345)	-	-	-	-
Payroll Processing	Expenditure	-	-	-	943	943	-	-	-	-
Payroll Processing	Net Inc/Exp	-	-	-	<b>598</b>	<b>598</b>	-	-	-	-
Fully Funded Schools Suspense	Income	-	-	-	(10,652)	(10,652)	-	-	-	-
Fully Funded Schools Suspense	Expenditure	-	-	-	11,451	11,451	-	-	-	-
Fully Funded Schools Suspense	Net Inc/Exp	-	-	-	<b>799</b>	<b>799</b>	-	-	-	-
Control & Suspense Accounts	Income	-	-	-	-	-	-	-	-	-
Control & Suspense Accounts	Expenditure	-	-	-	0	0	-	-	-	-
Control & Suspense Accounts	Net Inc/Exp	-	-	-	<b>0</b>	<b>0</b>	-	-	-	-
Procurement	Income	-	-	-	(17)	(17)	(153)	-	-	(153)
Procurement	Expenditure	560	140	-	123	(17)	572	-	-	12
Procurement	Net Inc/Exp	<b>560</b>	<b>140</b>	-	<b>106</b>	<b>(34)</b>	<b>419</b>	-	-	<b>(141)</b>
<b>Sub Total Financial Services (incl. proc)</b>		<b>2,949</b>	<b>737</b>	-	<b>2,964</b>	<b>2,227</b>	<b>2,793</b>	-	-	<b>(156)</b>
Head of HR and OD	Income	(711)	(178)	-	(341)	(163)	(714)	-	-	(4)
Head of HR and OD	Expenditure	2,518	630	213	834	205	2,567	-	-	49
Head of HR and OD	Net Inc/Exp	<b>1,807</b>	<b>452</b>	<b>213</b>	<b>494</b>	<b>42</b>	<b>1,852</b>	-	-	<b>45</b>
<b>Sub Total Human Resources &amp; Organisation</b>		<b>1,807</b>	<b>452</b>	<b>213</b>	<b>494</b>	<b>42</b>	<b>1,852</b>	-	-	<b>45</b>
Head of Service ICT	Income	(556)	(139)	-	-	139	(556)	-	-	-
Head of Service ICT	Expenditure	7,683	1,921	-	1,940	20	7,612	71	-	0
Head of Service ICT	Net Inc/Exp	<b>7,127</b>	<b>1,782</b>	-	<b>1,940</b>	<b>159</b>	<b>7,056</b>	<b>71</b>	-	<b>0</b>
<b>Sub Total ICT</b>		<b>7,127</b>	<b>1,782</b>	-	<b>1,940</b>	<b>159</b>	<b>7,056</b>	<b>71</b>	-	<b>0</b>

		Annual Budget	Profiled Budget	Payroll Corrections	Actual to Date	Actual Variance C-B	Forecast Outturn	Forecast Adj	Management Actions	Forecast Variance E - A
		£000	£000	£000	£000	£000	£000	£000	£000	£000
Head of Legal & Democratic Ser	Income	-	-	-	-	-	-	-	-	-
Head of Legal & Democratic Ser	Expenditure	133	33	33	38	4	133	-	-	-
Head of Legal & Democratic Ser	Net Inc/Exp	133	33	33	38	4	133	-	-	-
Legal Services	Income	(465)	(116)	-	(557)	(441)	(490)	78	-	52
Legal Services	Expenditure	1,610	402	-	408	6	1,825	1	-	216
Legal Services	Net Inc/Exp	1,145	286	-	(149)	(435)	1,335	78	-	268
Democratic Services	Income	(397)	(99)	-	(0)	99	(401)	-	-	(4)
Democratic Services	Expenditure	1,245	311	107	369	58	1,346	-	-	101
Democratic Services	Net Inc/Exp	848	212	107	369	157	945	-	-	97
<b>Sub Total Legal &amp; Democratic</b>		<b>2,126</b>	<b>532</b>	<b>140</b>	<b>258</b>	<b>(274)</b>	<b>2,413</b>	<b>78</b>	<b>-</b>	<b>365</b>
Head of Property & Facilities	Income	(171)	(43)	-	-	43	(171)	-	-	-
Head of Property & Facilities	Expenditure	166	41	-	43	2	166	-	-	-
Head of Property & Facilities	Net Inc/Exp	(5)	(1)	-	43	45	(5)	-	-	-
Property Assets	Income	(2,045)	(511)	-	(159)	353	(1,970)	-	-	75
Property Assets	Expenditure	941	235	-	230	(5)	1,003	-	-	62
Property Assets	Net Inc/Exp	(1,104)	(276)	-	71	347	(967)	-	-	137
Property Capital Development	Income	-	-	-	-	-	-	-	-	-
Property Capital Development	Expenditure	184	46	-	57	11	217	-	-	33
Property Capital Development	Net Inc/Exp	184	46	-	57	11	217	-	-	33
Maintenance & Facilities	Income	(133)	(33)	-	(14)	20	(1,317)	-	-	(1,184)
Maintenance & Facilities	Expenditure	4,399	1,100	-	1,034	(66)	5,961	-	-	1,562
Maintenance & Facilities	Net Inc/Exp	4,267	1,067	-	1,021	(46)	4,645	-	-	378
Property Business	Income	-	-	-	-	-	-	-	-	-
Property Business	Expenditure	1,196	299	-	322	23	1,196	-	-	-
Property Business	Net Inc/Exp	1,196	299	-	322	23	1,196	-	-	-
<b>Sub Total Property &amp; Asset Management</b>		<b>4,537</b>	<b>1,134</b>	<b>-</b>	<b>1,514</b>	<b>380</b>	<b>5,085</b>	<b>-</b>	<b>-</b>	<b>548</b>
Internal Audit & Risk Manageme	Income	(356)	(89)	-	(13)	76	(356)	-	-	-
Internal Audit & Risk Manageme	Expenditure	967	242	-	216	(26)	996	-	-	29
Internal Audit & Risk Manageme	Net Inc/Exp	611	153	-	203	50	640	-	-	29
<b>Sub Total Audit, Risk and H&amp;S</b>		<b>611</b>	<b>153</b>	<b>-</b>	<b>203</b>	<b>50</b>	<b>640</b>	<b>-</b>	<b>-</b>	<b>29</b>
Corporate Costs	Income	(2,140)	(535)	-	(484)	51	(2,140)	-	-	-
Corporate Costs	Expenditure	16,727	4,182	-	2,692	(1,490)	16,725	-	-	(2)
Corporate Costs	Net Inc/Exp	14,586	3,647	-	2,207	(1,439)	14,584	-	-	(2)
<b>Sub Total Corporate Costs</b>		<b>14,586</b>	<b>3,647</b>	<b>-</b>	<b>2,207</b>	<b>(1,439)</b>	<b>14,584</b>	<b>-</b>	<b>-</b>	<b>(2)</b>
<b>Total Director of Corporate Resources</b>		<b>34,413</b>	<b>8,603</b>	<b>(392)</b>	<b>9,625</b>	<b>1,022</b>	<b>35,093</b>	<b>149</b>	<b>-</b>	<b>829</b>

4.2 Table B – Movement on Forecast Year End Position (to previous month)

	Forecast Variance May	Forecast Variance June	Movement	Comments
	£000	£000	£000	
<b>DCR</b>				
Director of Corporate Resource	-	-	-	
<b>Sub Total Director of Corporate Resource</b>	-	-	-	
Financial Services	1	(15)	(15)	Movement due to amended payrole forecasts
Payroll Processing	-	-	-	
Fully Funded Schools Suspense	-	-	-	
Control & Suspense Accounts	-	-	-	
Procurement	(141)	(141)	(0)	
<b>Sub Total Financial Services (Incl. proc)</b>	(140)	(156)	(16)	
Head of HR and OD	63	45	(18)	Movement due to increased agency staff forecasts to cover vacancies.
<b>Sub Total Human Resources &amp; Organisation</b>	63	45	(18)	
Head of Service ICT	0	0	0	
<b>Sub Total ICT</b>	0	0	0	
Head of Legal & Democratic Ser	-	-	-	
Legal Services	190	268	78	Movement due to forecast for agency staff to cover vacancies, which are being actively recruited to and professional expertise required to provide this service.
Democratic Services	-	97	97	Movement of £54k relates to the Elections which will be fully funded from reserves once they are disaggregated and will reduce this over spend to £43k. The remaining is due to £5k for the Lord Lieutenants & High sherrifs support and £38k for supplies & services not covered within the budgets.
<b>Sub Total Legal &amp; Democratic</b>	190	365	175	
Head of Property & Facilities	-	-	-	
Property Assets	-	137	137	Movement due to establishment budget pressures and reduced rental income being forecast.
Property Capital Development	-	33	33	Movement due to establishment budget pressures being forecast.
Maintenance & Facilities	-	378	378	Movement due to establishment budget pressures being forecast.
Property Business	-	-	-	
<b>Sub Total Property &amp; Asset Management</b>	-	548	548	
Internal Audit & Risk Manageme	-	29	29	Movement due to amended payrole forecasts.
<b>Sub Total Audit, Risk and H&amp;S</b>	-	29	29	
Corporate Costs	-	(2)	(2)	
<b>Sub Total Corporate Costs</b>	-	(2)	(2)	
<b>Total DCR</b>	<b>113</b>	<b>829</b>	<b>716</b>	



#### 4.3 Director of Corporate Resources

The Director of Corporate Resources has a year to date under spend of £122k against a budget to date of £167k which reduces to a breakeven position at year end. This under spend is due to the exclusion of mis-posted payroll costs which will need to be transferred to the correct cost centres. A re-alignment exercise to address these issues will need to be undertaken with HR.

- (a) Variances over £50k – none reported.
- (b) Service Implications - none
- (c) Management Actions – Budget Manager to review forecasts in preparation for the July budget monitoring report.

#### 4.4 Financial Services (including procurement)

The AD of Financial Services has a year to date over spend of £2,227k against a budget to date of £737k, which reduces to a £156k under spend position at year end. This over spend is due to the inclusion of payroll processing, fully funded schools suspense and Mid & South Beds year end cut over accruals, which have not been budgeted for and should all be net nil at year end.

- (a) Variances over £50k
  - Procurement are forecasting a £141k under spend due to the recovery of rebate income which was not included in the original budget. This under spend is off setting forecast over spends on expenditure where there is also no budget.
- (b) Service Implications
  - Potential over spend within procurement if the forecast income is not recovered.
- (c) Management Actions
  - Regular monitoring of the rebates income within procurement to ensure the actuals are in line with forecast.
  - To review and update forecasts on a monthly basis.

#### 4.5 Human Resources & Organisation

The AD of Human Resources & Organisational Development has a year to date over spend of £42k against a budget to date of £452k, which increases to a £45k over spend at year end. This over spend is due to the HR element of the pay budget, which should be offset by the transition element, which is under spending.

- (a) Variances over £50k – HR are forecasting a £42k over spend against its pay costs. It is important however to put this into context and to note that the £2.65m HR pay budget for 2009/10 has been arbitrarily split between HR and Transition. The HR element of this budget amount to £1.85m for 42 funded posts and the amount held in transition amounts to £0.8m for 19 funded posts. Whilst the HR element of the forecast is showing an over spend of £42k, the transition element is forecasting an under spend of £315k. The net position is therefore an under spend of £252k. The over spend against the HR element is primarily due to the fact that all Agency staff costs have been forecast against the HR budget and none included in the transition element. In addition, individual posts currently charged to transition are showing under spends against the budgeted costs due to increased agency staff forecast compared to

budget to cover vacancies within the service. There will also be lower HR transitional costs.

(b) Service Implications

- Potential to increase over spend if not monitored regularly.
- Reduced service provision to other service areas.

(c) Management Actions

- To identify the posts covered by Agency staff and to breakdown this forecast between HR and transition.
- To regularly monitor the agency staff budgets to reduce the risk. Regular monitoring of the agency staff budgets to reduce the risk.

#### 4.6 ICT

The AD of ICT has a year to date over spend of £159k against a budget to date of £1,782k, which reduces to a net nil position at year end. This over spend is due to income being received to date.

(a) Variances over £50k – none reported.

(b) Service Implications – none.

(c) Management Actions - To review and update forecasts on a monthly basis. There are some risks which have no financial impact at the moment. These are highlighted in 6.5

#### 4.7 Legal & Democratic

The AD of Legal & Democratic Services has a year to date under spend of £414k against a budget to date of £532k, which increases to a £365k over spend at year end. This under spend is due to the incorrect posting of £507.5k of Section 106 income within Legal Services which will need to be transferred to the correct cost centres. This will need to be corrected for the July monitoring.

(a) Variances over £50k - Legal Services are forecasting a £268k over spend on agency staff who are covering vacancies which are being actively recruited to and for professional expertise required to provide the service. Also reduced income forecast due to termination of contracts when transferred to Central Bedfordshire Council, and reduction in section 106 due to downturn in the housing markets. Democratic Services are forecasting a £97k over spend. £54k relates to the Elections which will be fully funded from reserves once they are disaggregated and will reduce this over spend to £43k. Of the remaining over spend £5k is due to unbudgeted support for the Lord Lieutenant & High Sheriff, and £38k to the lack of budgets for supplies & services.

(b) Service Implications – Potential to increase over spend if not monitored regularly. Reduced service as reduced expert knowledge

(c) Management Actions – Regular monitoring of the agency staff forecasts to enable the risk to be reduced. Legal Services to work with Finance to identify savings in other areas to offset the potential over spend in staffing costs.

#### 4.8 Property & Asset Management

The AD of Property & Asset Management has a year to date over spend of £380k against a budget to date of £1,134k, increasing to a £548k over spend year end position. This over spend is due to establishment budget pressures within all three areas and a downturn in the rental market causing a reduction in income within Property assets.

- (a) Variances over £50k – Property Capital Development - £33k, Maintenance & Facilities - £378k & Property Assets - £137k establishment budget pressure, and reduced rental income.
- (b) Service Implications - none
- (c) Management Actions – To carry out detailed analysis of the cost implications and to ensure that both the forecasts and finance are fully updated. There are additional risks which have no financial impact at the moment. These are fully updated. To ensure that staff transferring into Property do so with appropriate salary budgets. See 6.4 for detail.

#### 4.9 Audit, Risk and H&S

The AD of Audit, Risk and H&S has a year to date over spend of £50k against a budget to date of £153k, which reduces to a £29k over spend at year end. This over spend is due to there being no income received to date, although included within budget and full year forecast.

- (a) Variances over £50k - none
- (b) Service Implications - none
- (c) Management Actions - To review and update forecasts on a monthly basis.

#### 4.10 Corporate Costs

Corporate Costs have a year to date under spend of £1,439k against a budget to date of £3,647k, which reduces to a £2k under spend at year end. This under spend is due to the miss coding of Members costs which will need to be identified and transferred to Corporate costs where the budget was uploaded.

- (a) Variances over £50k - none
- (b) Service Implications - none
- (c) Management Actions – To review and update forecasts on a monthly basis.

#### 4.11 Transitional Costs

Transitional costs has a cumulative spend of £11,751k. Of this spend, £11,738k is included in the legacy authorities' 08/09 accounts and £13k in Central Bedfordshire 09/10 accounts. The main reasons for the low spend reported to date in 09/10 are accrual reversals that have not yet been matched with corresponding charges and mis-postings of various salary costs. This area is under review.

The forecast for Transitional costs is £17,000k, against an original estimate of £15,500k.

### 5.0 Revenue Virement Requests

There are currently no proposed virements over £100k to report. A table detailing the virements and technical adjustments processed in June can be found at Appendix B.

## 6.0 Key Risks and Cost Drivers

- 6.1 HR over spend due to the £2.65m HR pay budget for 2009/10 has been arbitrarily split between HR and Transition. The HR element of this budget amount to £1.85m for 42 funded posts and the amount held in transition amounts to £0.8m for 19 funded posts. Whilst the HR element of the forecast is showing an over spend of £42k, the transition element is forecasting an under spend of £315k. The net position is therefore an under spend of £252k. The over spend against the HR element is primarily due to the fact that all Agency staff costs have been forecast against the HR budget and none included in the transition element. In addition, individual posts currently charged to transition are showing under spends against the budgeted costs due to increased agency staff forecast compared to budget to cover vacancies within the service. There will also be lower HR transition costs. Regular monitoring of the agency staff budget and forecast to reduce the risk.
- 6.2 Legal Services increased over spend due to the increased use of agency staff to increase knowledge and to cover vacancies. Regular monitoring of the agency staff budgets and forecast to reduce the risk. Also, supported recruitment to vacant positions would reduce this cost. There are reduced income due to the cessation of anticipated contracts and the downturn in the housing market reducing section 106 income.
- 6.3 Procurement under spend due to the recovery of rebate income. Regular monitoring to ensure income forecast is being met. This is being used to off set expenditure where there are no budgets, which would otherwise result in an over spend position.
- 6.4 Property has a budget pressure within their establishment of £396k due to budgets being less than post on costs and extra inherited posts not originally budgeted for. This will be an ongoing issue which will need to be addressed in future budget setting. In a number of cases staff have been transferred into Property without the relevant staffing budget, this is currently being resolved and will reduce the staffing overspend.
- There is no budget for surplus properties which will incur costs for legal & professional services, maintenance, security, NNDR on empty properties.
  - There is uncertainty over the expected hosting costs passed from BBC, re: the Mouchel contract.
  - There are concerns over whether the £500k budget for the recharged costs for Borough Hall will be sufficient, particularly as there is no agreement yet as to how these will be calculated.
  - There is risk around the income received from County Farms. BBC reported as wanting significant share, if this was to happen it would have a negative impact on the budget.
  - There is a risk of reduced income from commercial lettings due to void properties.
  - There is no budget for the security of council buildings.
  - There are issues being raised about centralised stationary, as there is no centralised stationary budget.
- 6.5 Within ICT there are uncertainties surrounding the recharge expectations due to the lack of SLA's.

## **7.0 Achieving Efficiency Savings**

Corporate Resources has a 5% vacancy efficiency saving which equates to £417k. Of this savings target at present the directorate are achieving 92%, with £34k over spend being forecast on pay costs. Although the majority of this saving is being achieved it is offsetting over spends in other areas of the budget within Corporate Resources.

## **8.0 Reserves Position**

This will be reported in the July monitoring report.

## **9.0 Carry forward Requests**

None

## **10.0 Detailed Capital Analysis**

### **10.1 Table C – Capital Actuals to date and Forecast Year End position**

Manual forecast were input to match the budgets. The forecasts and comments on variances will be updated for the July monitoring report.

CAPITAL MONITORING - Corporate Resources			17/07/2009						
	SAP Code Number	2009/10 Agreed Programme	Adds to Programme, due to 08/09 Slippage (unapproved)	2009/10 Full Year Revised Budget	YTD Actuals	Manual Adjustment Forecast	SAP Full Year Forecast Variance	Comments on Variances	Responsible Officer
Capital Payments		£000	£000	£000	£000		£000		
<b>ICT</b>									
Planning IT and Equipment	1/CT/0000038	0.0	185.8	185.8	0.0	185.8	0.0		Rob Wood
Electronic Social Care Records 0809 (ESCR)	1/CT/0000022	0.0	0.0	0.0	0.0	0.0	0.0		Rob Wood
ICS Intergrated Childrens System 0809 (ICS)	1/CT/0000019	0.0	18.5	18.5	25.2	18.5	0.0		Rob Wood
SWIFT PHASE 3	1/CT/0000021	0.0	0.0	0.0	0.0	0.0	0.0		Rob Wood
Partnership Working	1/CR/0000002	54.0	282.0	336.0	0.0	336.0	0.0		Rob Wood
EDRMS	1/CT/0000037	40.0	70.0	110.0	0.0	110.0	0.0		Rob Wood
Capitalised Equipment	1/CR/0000001	75.0	0.0	75.0	0.0	75.0	0.0		Rob Wood
ICT Infrastructure	1/CT/0000036	200.0	0.0	200.0	6.5	200.0	0.0		Rob Wood
Mid & South Beds T-Government Partnership	1/CT/0000035	109.6	0.0	109.6	0.0	109.6	0.0		Rob Wood
IT Infrastructure Project	1/CT/0000033	75.0	0.0	75.0	0.0	75.0	0.0		Rob Wood
Microsoft Software Licensing Enterprise Agreement	1/CT/0000032	64.0	0.0	64.0	0.0	64.0	0.0		Rob Wood
Server & Disk Storage Refresh Programme	1/CT/0000031	30.0	0.0	30.0	0.0	30.0	0.0		Clive Heaphy
Infrastructure refresh	1/CT/0000030	195.0	0.0	195.0	0.0	195.0	0.0		Rob Wood
Desktop Refresh	1/CT/0000029	318.0	0.0	318.0	0.0	318.0	0.0		Rob Wood
Members IT (Rolling Budget)	1/CT/0000034	15.0	0.0	15.0	0.2	15.0	0.0		Rob Wood
<b>Total ICT</b>		<b>1,175.6</b>	<b>556.3</b>	<b>1,731.9</b>	<b>31.9</b>	<b>1,731.9</b>	<b>0.0</b>		
<b>Property</b>									
LPSA & LAA GRANT PAYOUT	1/CP/0000092	0.0	697.0	697.0	0.0	697.0	0.0		Clive Heaphy
Priory House 0809	1/CP/0000108	0.0	0.0	0.0	0.0	0.0	0.0		Clive Heaphy
Haz Manor Demolition	1/CP/0000103	0.0	340.0	340.0	0.0	340.0	0.0		Clive Heaphy
CBC Corporate Property Block Budget	1/CP/0000106 1/CP/0000107	4,000.0	178.0	4,178.0	0.0	4,178.0	0.0		Clive Heaphy
<b>Total Property</b>		<b>4,000.0</b>	<b>1,215.0</b>	<b>5,215.0</b>	<b>0.0</b>	<b>5,215.0</b>	<b>0.0</b>		
<b>TOTAL Corporate Resources</b>		<b>5,175.6</b>	<b>1,771.3</b>	<b>6,946.9</b>	<b>31.9</b>	<b>6,946.9</b>	<b>0.0</b>		

#### 10.2 Detailed Commentary on Capital

- (a) Variances over £50k - none
- (b) Service Implications - none
- (c) Management Actions - To review and update forecasts on a monthly basis and to provide commentary on variances to finance for inclusion in the monitoring report.
- (D) Virements approved by Corporate Asset Management Group (CAMG) - none

#### 11.0 Workforce Data

This will be reported in the July monitoring report.

#### 12.0 Aged Debt Analysis

This will be reported in the July monitoring report.

#### 13.0 Payments Indicator

This will be reported in the July monitoring report.

#### 14.0 List of Appendices

Appendix A	Overall Position for Central Bedfordshire Council by Directorate
Appendix B	Details of Technical Adjustments and Virements

## Appendix A

Director	Latest Annual Budget	Profiled Budget to date	Actual to date	Variance	Adjusted Forecast Outturn	Forecast Variance	Non Discretionary Carry Forwards/provisions	Revised Forecast Variance	Proposed Transfer to/from reserves	Forecast Variance after proposed new reserves.
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Chief Executive	309	77	614	537	309	0		0		0
Business Transformation	6,430	1,607	1,569	-38	6,523	93		93	-91	2
Children, Families & Schools (excluding schools)	37,961	9,490	8,738	-752	39,984	2,023		2,023		2,023
SCH&H	46,651	11,663	14,443	2,780	52,043	5,392		5,392		5,392
Sustainable Communities	39,355	9,839	10,520	681	39,988	633		633		633
Corporate Resources (Excluding 7800 Corporate Costs)	19,827	4,957	7,418	2,461	20,658	831		831		831
Corporate Costs	14,586	3,647	2,207	-1,440	14,584	-2		-2		-2
Transitional Costs	4,600	1,150	3,824	2,674	4,600	0		0		0
<b>TOTAL Excluding Schools</b>	<b>169,719</b>	<b>42,430</b>	<b>49,333</b>	<b>6,903</b>	<b>178,689</b>	<b>8,970</b>	<b>0</b>	<b>8,970</b>	<b>-91</b>	<b>8,879</b>
Schools only	924	231	-106	-337	924	0		0		0
<b>Total</b>	<b>170,643</b>	<b>42,661</b>	<b>49,227</b>	<b>6,566</b>	<b>179,613</b>	<b>8,970</b>	<b>0</b>	<b>8,970</b>	<b>-91</b>	<b>8,879</b>



**Detail of Virement Processed within the month**

**Appendix B**

PC	Description	2009/10 Opening Budget	Budget May-09	June Virement 26	June Virement 27	June Virement 28	June Virement 31	Budget Jun-09
		£		£	£	£	£	£
710000	Director of Corporate Resource	232,607.00	<b>671,190.35</b>				-2,310.00	668,880.35
720000	Head Of Financial Services & P	505,347.00	<b>505,347.00</b>		-378,540.00	-19,200.00		107,607.00
720100	Corporate Finance	792,615.00	<b>554,503.00</b>		378,540.00	5,500.00		938,543.00
720200	Business Support	1,395,624.00	<b>1,395,624.00</b>			13,200.00		1,408,824.00
720800	Procurement	559,334.00	<b>559,334.00</b>			500.00		559,834.00
730000	Human Resources	1,834,159.34	<b>1,692,024.99</b>	40,000.00				1,732,024.99
780300	Members' costs	1,352,940.00	<b>1,224,606.00</b>				2,310.00	1,226,916.00
<b>TOTAL</b>		<b>34,258,853.28</b>	<b>34,372,853.28</b>	<b>40,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>34,412,853.28</b>

1200200 Transition

**Note**

This table only includes virements between profit centres and excludes those that redistributes budget within profit centres.

There were a number of movements to the budget within June, these are:

- Virement 26 – Transfer from the Schools Forum Contingency to HR for the Schools Attendance Manager post.
- Virement 27 – Transfer of private contractor from the HoS Financial services to Corporate Finance, decentralising budget.
- Virement 28 – Realignment of car allowances & mileage from the HoS Financial services where the budget was centralised to the services areas incurring the costs.
- Virement 31 – Transfer from contingency within 710000 to Members costs 780300 for the DPA subscriptions.

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