

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



**TO EACH MEMBER OF THE
EXECUTIVE**

28 January 2010

Dear Councillor

EXECUTIVE - Tuesday 9 February 2010

Further to the Agenda and papers for the above meeting, previously circulated, please find attached the following report that was marked as being circulated separately:-

9. 3rd Quarter Budget Management 2009/10

To consider the quarterly Budget Monitoring Report and agree the latest position.

Should you have any queries regarding the above please contact Devina Lester, Senior Democratic Services Officer on Tel: 0300 300 4036

Yours sincerely

Devina Lester
Senior Democratic Services Officer
email: devina.lester@centralbedfordshire.gov.uk

This page is intentionally left blank

Meeting: Executive
Date: 9 February 2010
Subject: 3rd Quarter Budget Management Report
Report of: Cllr Maurice Jones, Portfolio Holder for Corporate Resources
Summary: The report provides information on the budget position as at 31 December 2009 to enable decisions to be taken on resource allocation and service delivery

Advising Officer: Clive Heaphy, Director of Corporate Resources
Contact Officer: Matt Bowmer, Assistant Director Financial Services
Public/Exempt: Public
Wards Affected: All
Function of: Executive
Key Decision Yes
**Reason for urgency/
exemption from call-in
(if appropriate)** N/A

CORPORATE IMPLICATIONS

Council Priorities:

Sound Financial management contributes to the delivery of Council's value for money enabling the Council to successfully deliver its priorities,

Financial:

The Financial implications are set out in the report

Legal:

None

Risk Management:

None

Staffing (including Trades Unions):

None

Equalities/Human Rights:

The effect of any proposed efficiency savings will need to be considered as part of the Equality Impact Assessments particularly in identified high risk areas.

Community Safety:

None

Sustainability:

None

RECOMMENDATION(S):

1. that the Executive be recommended to:

- (a) Note the latest budget projections for the year and the continuing work to bring expenditure into line with budget for 2009/10
- (b) Approve the virements as set out in paragraph 26
- (c) Approve the remodelled use of the PFI reserve
- (d) Approve the new grant allocations as set out in paragraphs 15 and 39
- (e) Agree to a further review of earmarked reserves

Reason for Recommendation(s): To report to members that robust budget monitoring has been undertaken since day one to ensure spend was delivered to budget and that resources have been allocated appropriately.

Introduction

1. The report sets out the financial position as at the end of December 2009 and the forecast position at year end. Appendix A1 shows the net revenue position.
2. Members are aware that this is a relatively high risk budget as it is the first one produced by Central Bedfordshire and it is for this reason that robust monitoring has been in place since day one.

Executive Summary - Revenue

3. The current forecast outturn position based on the actual spend as at the end of December 2009 is shown at Appendix A1. The forecast indicates an **overspend of £6.8m** which is a decrease of £337k on the position reported to the Executive at the end of October.
4. Executive on 13th October 2009 agreed that all actions identified in the Directorate Action plans to address the overspend could be progressed following discussion between the Director and Portfolio Holder. Work has been continuing on these plans and as a result the overspend position has largely been stabilised to the current position, with minor variations.

5. Central Bedfordshire has inherited a PFI reserve of £7.1m from Bedfordshire County Council in respect of Harlington Upper and Samuel Whitbread Community College refurbishment and redevelopment which was part funded by PFI credits. The Director of Corporate Resources has taken the opportunity to review and rework the model to come up with an alternative proposition for its use and repayment until 2035. It is proposed to release from the PFI reserve into other reserves to include:
 - An increase in the General Fund Reserve (£4.6m) rather than from the current income and expenditure account this relieving pressures on budget overspends:
 - The creation of an earmarked insurance reserve (£1.0m)
 - The creation of an earmarked voluntary redundancy reserve (£1.0m)
 - The creation of a harmonisation reserve (£0.5m)
6. This action would require the PFI reserve to be rebuilt from additional annual contributions to ensure that future liabilities can be met. The scale of this is around £0.367m in 2010/11 rising to £0.751 in 2035/36 in addition to the existing sinking fund payments. This has already been assumed in the proposed Medium Term Financial Plan being considered by the Executive in February for Council approval later in February. At no point will the financing of the schools PFI be at risk.
7. This action would result in a revised forecast outturn of **£2.2m overspend**.
8. Central Bedfordshire has recently been notified of its Housing Planning Delivery Grant. It is £1.4m which is a small improvement on the £1.2m which is already committed in the budget. This information has come to light very recently and isn't reflected in the figures in this report.
9. The annual budget has been revised since last month to reflect virements which are detailed at paragraph 26.

Revenue – Service commentary

10. The forecast over spend of £231k within **Business Transformation** represents a £114k increase since October's report. This is largely due to a review of the Council Tax Bad Debt Provision.
11. The proposed use of reserves is mainly in respect of the Invest to Save Programme which is supported from general reserves.
12. There has been an increase in the pressures for **Children, Families and Learning** of £192k since reported in October which is largely due to increased numbers of out of county placements. The majority of overspend continues to come from Transport, Children's Specialist Services and Leisure.
13. The work to review and re-draft the transport policy has been completed and discussion with the Portfolio Holder for Children's Services is ongoing. The mandatory consultation period has commenced and will complete on the 12 February 2010, after which the revised policy will go to the Overview and Scrutiny Committee and to the Executive on 9 March 2010. The revised policy will be implemented in September 2010, the start of the new school year.

14. The increase in numbers of looked after children is in line with the financial risk identified in October last year and is the consequence of revised risk thresholds. The Council still looks after relatively few children and young people compared to its statistical neighbours and the national average. CFL are continuing with the planned actions, namely, to delay recruitment and review organisational structure to reduce the salaries burden, establish realistic forecasts to allow informed and correct management of the directorate, and finally the close monitoring of Children's Specialist Service budgets that contain mainly demand led budgets constituting high risk to budget management.
15. In order to transform services for disabled children the council has been allocated additional funding through the Aiming High for Disabled Children grant. The Grant revenue allocation is £284,094 for 2009/10 and £916,503 for 2010/11. There is also a Capital allocation of £136,740 for 2009/10 and £319,040 2010/11. The funds are ring fenced and are primarily to fund additional short break capacity.
16. Variance to date excluding Schools is £446k under spend. This is disproportionate in comparison to the full year forecast and is mainly due to seasonal/term time expenditure patterns and vacancies. In Learning and School Support it is due to term time and expenditure lag along with vacancies and recharge due to be paid but not reflected due to lack of information/estimates from Bedford Borough. Integrated Services variance is due to the greater proportion of projected expenditure to be incurred in the latter part of the financial year.
17. Specific budget profiles have been implemented where appropriate in the leisure services to correct disproportionate year to date figures due to term time expenditure patterns and this will be applied across the remainder of children's services as appropriate in time for next month's reporting.
18. The proposed use of reserves reflects the transfer of the Vandyke sports field reserve to the school and the use of the PFI reserve as a result of reduced interest rates.
19. There has been a reduction in the forecast underspend for **Corporate Costs** by £85k since October's report and is due to unbudgetted members allowances that had previously been under forecast.
20. The full year forecast over spend for **Corporate Resources** of £0.362m is an increase since October of £37k. This is mainly due to the interim term accommodation costs for which no budget exists. The proposed used of reserves is in respect of the elections.

21. The **Social Care Health and Housing** forecast overspend of £4.532m is a reduction of £559k since October which is largely due to the following:
- The Home From Hospital service is now forecast to under spend by £234k which is based on latest financial information from NHS Bedfordshire on the cost to Central Beds of the joint intermediate care and the rapid intervention teams. This is consistent with the 2008/09 outturn but further work is ongoing to establish the outcomes and VFM of these services.
- The Learning Disabilities Assessment and Commissioning service has reduced the forecast £148k the majority of which is in respect of some packages having not started as previously forecast.
- Additional vacancies of £119k now being forecast in the Drug Action Team/B:DAT reflecting the high level of vacancies within this service area.
- There are no significant issues to report in respect of the HRA.
22. The proposed use of reserves is in respect of the HRA and the use of the Social Care Reform grant.
23. **Sustainable Communities** currently is forecasting an under spend of £221k which is an increase of £178k since October's report. The change is largely due to a review of the Highways expenditure.

Executive summary – Capital

24. The current forecast outturn position for capital based on the position as at the end of December 2009 is shown at Appendix B and reflects the revised programme as agreed by the Council in November. The forecast indicates an under spend of £5.9m, which is largely in Sustainable Communities and is misleading as not all the forecasts are complete in SAP.
25. It is more appropriate to look at the actual spend to date of £25.0m against the current approved budget of £66.2m. This represents only 38% of the budget and there are only three months remaining until the end of the financial year to spend the remaining £41m. Expenditure has been running at a constant average of £3.0m per month from October which does not seem to indicate any upturn in activity, nor the level of activity required to meet the forecast outturn. It is imperative therefore, that accurate forecasts are made in SAP for both income and expenditure and Directors will need to issue instructions to this effect. Additionally, Finance is working with the Directorate cost centre managers to ensure it is complete by January.

Revenue Virements

26. There has been one virement to note to Sustainable Communities from Adult Social Care Health and Housing for £53k to reflect the correction of ABG grant for Safer and Stronger Communities.

Key Risks and Cost Drivers

27. This is an ongoing piece of work. For each Directorate there will be a regular update of three or four key areas of activity that have a significant impact on financial performance data.
28. For those areas where the data has been captured these are shown in a table in Appendix C.

Achieving Efficiency Savings

29. The agreed budget includes £8.54m of efficiency related savings. Of these £6.508m will be reported to the Department of Communities and Local Government (DCLG) in the next NI 179 reporting requirements at the end of the year. Details are shown at Appendix D.

Reserves Position

30. As reported in August the expected closing balance on general reserves is £3.9m. Any revenue overspend at the end of the year will be first call on general reserves. This position assumes that the revenue outturn will be in line with the budget.
31. The following table sets out the revised anticipated reserve position at the end of 2009/10, taking into account the proposals in this report together with the impact on balances of the current revenue forecast position:

General Fund Balance	£m	£m
Opening balance	14.372	
Add transfer from earmarked reserves as agreed at August	2.739	
		17.111
Less budgeted transitional costs	(15.400)	
Less additional transitional costs	(1.000)	
Less use to support Invest to Save programme	(1.247)	
		(17.647)
Add repayment of transition costs from PFI Reserve		4.600
Expected Closing Balance		(4.064)
Less forecast revenue overspend		2.229
Final closing balance		1.835

32. Appendix E shows a breakdown of Central Bedfordshire's earmarked reserves now the disaggregation of the balance sheet has been agreed. £831k is currently proposed as being used to offset service spending (excluding the £7.1m PFI transfer). £1,247k is the use of general reserve to offset Invest to Save expenditure. It is recommended these are reviewed again to see if any are no longer needed and can be relinquished to general reserves.

Carry Forward Requests

33. None

Workforce Data

34. Work is still ongoing with configuring SAP to record FTE numbers by both post and employees. Vacant posts are now being annotated with budgeted FTE numbers which will enable a more accurate reporting of establishment and actual FTE to be system produced in the future. Appendix F shows an analysis of the workforce as at December. Agency and interim staff outside the Carlisle contract are yet to be included, although these numbers are relatively small.
35. This workforce data is now being produced monthly and is reviewed for accuracy by Assistant Directors.

Aged Debt Analysis

36. Debt outstanding for Central Bedfordshire as at the end of December was £4.19m which is a significant reduction of £2.43m since October. This is primarily due to the invoices to the fully funded schools raised in October for payroll costs being paid. A summary by Directorate is shown at Appendix G.
37. The inherited debt from Bedfordshire County Council is £3.1m which is a reduction of £1.2m since October. This is largely due to credit notes being issued to the PCT in line with agreements to resolve the legacy debt issues.
38. The Inherited debt from Mid Beds and South Beds District Councils now stands at £0.761m.

Review of Grants

39. A number of grants have been revised, notified and awarded throughout the year. Appendix H provides a breakdown of the latest grant notifications. Members are requested to approve these changes.

Other Financial Indicators

Payments

40. Central Bedfordshire's terms are 30 days for payment and 21 days for small businesses. Whilst BVPI8, (the percentage of invoices paid within 30 days or agreed terms), is no longer in the national indicator set it continues to be monitored.
41. The overall monthly performance for December, excluding schools is 82.6% which is a significant reduction of 14.5% on October's performance. This is mostly due to the SAP downtime where 5 days processing were lost.
42. The year to date performance excluding schools is 84.6% which is a reduction of 12.7% since last reported to the Executive in October, and reflects the impact of the SAP down time as above.

Treasury Management

43. There have been no changes in the value of debt held by Central Bedfordshire Council. Work is continuing to review the structure debt in order to make savings by repaying fixed rated loans and replacing them with variable rated debt. None have been restructured since October as the market conditions have not been favourable to do so.
44. Currently the Council has £10.7m deposited externally, £5.7m with Investec and £5m with the Lime Property Fund, The average rate of return on these investments are currently 2.49% and 4.05%, looking forward this is likely to fall to around 2.03% and 3.85%.
45. Currently the Council has £10.7m deposited externally, £5.7m with Investec and £5m with the Lime Property Fund, The average rate of return on these investments are currently 2.49% and 4.05%, looking forward this is likely to fall to around 2.03% and 3.85%

Appendices:

- Appendix A1 – Summary of Council Revenue Position
- Appendix A2 – Table of forecast changes by Directorate since last report
- Appendix B – Summary of Council Capital Position
- Appendix C – Key cost drivers
- Appendix D - Efficiencies
- Appendix E – Earmarked Reserves
- Appendix F – Workforce data
- Appendix G – Debt
- Appendix H – Grants

Background Papers: (open to public inspection)

None

Location of papers: Priory House, Chicksands

Director	Annual Budget	Profiled Budget to date	Actual to date	Variance	Adjusted Forecast Outturn	Forecast Variance	Revised Forecast Variance	Proposed Transfer to/from reserves/provisions	Forecast Variance after proposed new reserves.
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Business Transformation	6,496	4,872	4,818	-54	8,134	1,638	1,638	-1,407	231
Chief Executive	309	232	366	134	274	-35	-35		-35
Children, Families & Learning (excluding Schools)	38,127	28,543	28,097	-446	40,729	2,602	2,602	-501	2,101
Corporate Costs	14,687	11,015	10,069	-946	14,546	-141	-141		-141
Corporate Resources (Excluding 7800 Corporate Costs)	19,698	14,774	12,813	-1,961	20,127	429	429	-67	362
SCH&H	46,704	35,028	36,634	1,606	51,340	4,636	4,636	-104	4,532
Sustainable Communities	39,256	29,442	28,813	-629	39,037	-219	-219		-219
Repayment of Transitional Costs	4,600	3,450	3,450	0	4,600	0	0		0
TOTAL Excluding Schools	169,877	127,356	125,060	-2,296	178,787	8,910	8,910	-2,079	6,831
Schools only	766	575	286	-289	766	0	0		0
Total	170,643	127,931	125,346	-2,585	179,553	8,910	8,910	-2,079	6,831 *
Transitional Costs	3,762	2,822	3,926	1,104	4,762	1,000	1,000		1,000

* Before application of PFI reserve

Director	December Forecast Variance after proposed new reserves.	October Forecast Variance after proposed new reserves.	Shift in Variance
	£000	£000	
Business Transformation	231	117	114
Chief Executive	-35	0	-35
Children, Families & Schools (excluding)	2,101	1,909	192
Corporate Costs	-141	-226	85
Corporate Resources (Excluding 7800)	362	325	37
SCH&H	4,532	5,091	-559
Sustainable Communities	-219	-48	-171
Transitional Costs	0	0	0
TOTAL Excluding Schools	6,831	7,168	-337
Schools only	0	0	0
Total	6,831	7,168	-337

Summary Capital Monitoring - December 2009					Appendix B		Period		9
General Fund	Original Budget 2009/10	Slippage from 08/09	Budget Adjustments (incl. approved slippage to	Current Budget Approved	Actual to Date	Forecast Outturn	Additional Slippage to 10/11	Forecast Variance to Approved Current Budget	
Director	£000	£000	£000	£000	£000	£000	£000	£000	%
Business Transformation	304	727	(523)	508	166	374	0	(134)	-26%
Children, Families & Learning (Schools and Non Schools)	15,635	5,726	(3,835)	17,526	8,231	16,049	(1,479)	2	0%
Children, Families & Learning (Leisure & Culture)	8,739	373	(6,225)	2,887	1,351	2,887	0	0	0%
Corporate Resources	4,972	657	(1,537)	4,182	636	4,443	0	261	6%
Social Care Health & Housing	4,225	7,914	(3,130)	9,009	2,578	8,126	0	(883)	-10%
Sustainable Communities	31,111	4,334	(3,371)	32,074	12,257	26,866	0	(5,208)	-16%
Less Budgeted Net Slippage Going Forward	(15,000)	0	0	0	0	0	0	0	0%
Total Expenditure	49,986	19,731	(18,621)	66,186	25,219	58,745	(1,479)	(5,962)	-9%
Grants & Contributions	(32,342)	(14,851)	7,448	(39,745)	(16,526)	(39,745)	0	0	0%
Revenue Contribution	(70)	0	0	(70)	0	(70)	0	0	0%
Borrowing	(8,787)	0	0	(8,787)	0	(8,787)	0	0	0%
Previously Unapplied Capital F	(8,787)	0	0	(17,584)	(8,693)	(10,143)	1,479	5,962	-34%
NET General Fund	0	4,880	(11,173)	0	0	0	0	0	

Housing Revenue Account	Original Budget 2009/10	Slippage from 08/09	Budget Adjustments (incl. approved slippage to 10/11)	Current Budget Approved	Actual to Date	Forecast Outturn	Additional Slippage to 10/11	Forecast Variance to Approved Current Budget	
Director	£000	£000	£000	£000	£000	£000	£000	£000	%
SCH&H	5,686	(79)	0	5,607	3,101	5,578	0	(29)	-1%
Total Expenditure	5,686	(79)	0	5,607	3,101	5,578	0	(29)	
Grants & Contributions	(3,649)	0	0	(3,649)	0	(3,649)	0	0	0%
Revenue Contribution	(343)	0	0	(343)	0	(343)	0	0	0%
Borrowing	0	0	0	0	0	0	0	0	0%
Capital Receipts	(1,694)	79	0	(1,615)	0	(1,615)	0	0	0%
NET Housing Revenue Acco	0	0	0	0	3,101	(29)	0	(29)	
NET TOTAL Capital Program	0	4,880	(11,173)	0	3,101	(29)	0	(29)	

Appendix C

Key Cost Drivers

<u>Directorate and cost driver</u>	<u>Numbers/volumes</u>
Children's Services – Looked After Children	April 2009 – 131 September - 160 October – 162 November - 162
Children's Services – Out of County Independent Fostering Agency Placements	52 children at an average cost of £119 per day. 18,394 days forecast (budget provision 14,286)
Adult Social Care – Physical disabilities care packages – direct payments	Numbers of packages + 33 since April 2009
Adult Social Care – Older people care packages – direct payments	Numbers of packages + 94 since April 2009
Business Transformation – Housing Benefits case load	Numbers (April compared to Nov) not yet available
Business Transformation – Council Tax case load	Numbers (April compared November) Not yet available
Sustainable Communities - Waste tonnages sent to landfill	Tonnes (April to November) – 25,728 @ £40 per tonnes. Target not yet available.

This page is intentionally left blank

		Target	Green	Amber	Red	Total	To report in Efficiency Return
		£'000	£'000	£'000	£'000	£'000	£'000
Reported for NI179 Legacy Authorities 08/09							
Bedfordshire County Council							2929
Mid Beds District Council							1045
South Beds District Council							150
							4124
Efficiencies for 09/10							
Children (exl Leisure)		4,217	406	2,746	1,065	4,217	3,152
Sustainable Communities		2,617	1806	311	500	2,617	2,117
SCH&H		1,291	640	0	651	1,291	640
Corporate Resources		417	599	0	0	599	599
TOTAL		8,542	3,451	3,057	2,216	8,724	6,508

Total Reported for NI179 in October 09

10,632

This page is intentionally left blank

Earmarked Reserves
Appendix E

Description	Opening Balance	Proposed use 2009/10	Closing Blance 2009/10	Commentary on use/proposed transfer
Corporate Reserves				
Performance Reward Grant	218		218	
Mid Beds PFI	7,567	7,464	103	PFI project for Harlington and Samuel Whitbread Upper Schools. This is the smoothing reserve to match income received through government grant with expenditure over the lifetime of the project.
NIRAH	150		150	Balance of existing commitment to support start-up costs of Nirah project; being managed by Central Bedfordshire
	7,935	7,464	471	
Business Transormation Reserves				
MAA Study	3		3	
Benefit Subsidy Equalisation	1,438	89	1,349	
Bedford & Luton Resilience Forum	12		12	Held on behalf of BLRF
MEND	30		30	Grant from o/s body, 18 month use over 2009-11
Policy	13		13	
Lottery	11		11	Grant for play schemes
LSP	91	71	20	Committed to staff funding and projects
	1,598	160	1,438	
Children, Family and Learning Reserves				
Vandyke sportsfield	134	134		0 Funds being built up at one school to pay for replacement sports pitch. Repaid to schools.
Houghton Regis Library	28		28	A sum of £84k was allocated for fitting out and equipping the new Houghton Regis library. £56k had been spent by 31st March.
	162	134	28	
Corporate Resources Reserves				
Elections Fund	94	52	42	Equalised annual revenue contributions from service
Specialist Support Fund	88		88	committed to short term consultant use
Lease car Reserve	344		344	Committed agaianst scheme withdrawal over next 2 years
Crime and disorder training	1		1	
	527	52	130	

Earmarked Reserves

Appendix E

Description	Opening Balance	Proposed use 2009/10	Closing Blance 2009/10	Commentary on use/proposed transfer
Social Care Health and Housing Reserves				
Social Care Reform Grant	115	92	23	Underspend from the first year of a 3 year ring fenced grant to enable Local Authorities to make significant progress in implementing 'Personalisation' by March 2011.
Supporting People Admin Grant	35		35	The Supporting People Admin budget has been reduced in 09/10. This reserve will be used to provide additional capacity in undertaking a comprehensive needs analysis that is required in Jan 2010. The remaining reserve will be used in as a parachute payment for 2010/11 when the budget will not cover the staffing costs whilst a restructure is undertaken. Without this reserve the needs analysis will not be able to be undertaken which will impact on the service delivery and commissioning of service.
Priority Needs Homelessness	44		44	Committed to Aragon for temporary accommodation needs
Business Process Reeng (HRA)	46	12	34	HRA
Choice Based lettings	13		13	
Major Repairs (HRA)	200		200	HRA
Housing Needs Assessment	85		85	Contingenct - review after 09/10
	538	104	434	
Sustainable Communities Reserves				
Statutory Plans	94		94	Work on Local Plan delayed due to reorganisation
Planning Salaries	94		94	Required to smooth income which is dependent on new development applications through current economic situation
Archaeology	97		97	Trading reserve
Cycling Initiative	15		15	reuired for sustainable transport commitments
Knowledge Sector Promotional Material	11		11	Established to meet sustainable transport commitments in 2009/10.

Earmarked Reserves

Appendix E

Description				Commentary on use/proposed transfer
	Opening Balance	Proposed use 2009/10	Closing Balance 2009/10	
Maintenance of Pollution Interceptor	5			5 Project underspend. Economic Dev't project being managed jointly by CBC and BBC.
Grant Aid Fund	141		141	Capital Funded - cannot be returned to GF
Cemeteries Fund	97		97	Capital Funded - cannot be returned to GF
Community Project Programme Fund	99		99	Capital Funded - cannot be returned to GF
Village Investment Partnership Programme	104		104	Capital Funded - cannot be returned to GF
Local Development Framework	496		496	Equalised annual revenue contributions from service
Conservation Fund	34		34	Fairfield Hospital S106 works to listed building
Building Control	92		92	Equalise 3 year trading position
Planning retention/Development fund	188		188	Committed against future salary increases
Recycling Officer Fund	157		157	Committed to funding posts
DEFRA	156		156	Capital set off
Dunstable Master Plan	1,791		1,791	Plan due early 2010
Planning Delivery Grant	457		457	
Refuse Recycling	54		54	Committed to funding posts
Leighton Buzzard Town Centre	15		15	
	4,198	0	4,198	
Total Earmarked Reserves	14,958	7,914	6,699	
Children, Family and Learning Carry Forwards				
Statementing	78			78 Any underspend has to be carried forward to the schools as agreed at Schools Forum. Non Discretionary Carry Forward
Standards Fund	33			33 Standards Fund grant matchfunding which can be carried forward, must be spent by the 31st August 2009 as per DCSF guidelines.
School Meals	79			79 Essential maintenance on school kitchens to comply with Government legislation delayed. 3 refurbishments not completed in 2008/09 so need to be carried forward.
Local Safeguarding Children Board (LSCB)	19	3	16	BCC, and other partners, agreed that LCSB could carry over underspend. CBC share of underspend
Developing Specialist Provisions - ASD Lower Sch	191		191	DSG FUNDED - NON DISCRETIONARY CARRY FORWARD."

Earmarked Reserves

Appendix E

Description	Opening Balance	Proposed use 2009/10	Closing Blance 2009/10	Commentary on use/proposed transfer
Developing Specialist Provisions - ASD Middle Sch	232		232	Reserve required towards Capital Cost of an ASD Middle School & Holmead school proposal. DSG FUNDED - NON DISCRETIONARY CARRY FORWARD.
International Links	16		16	Primary Study visits - Summer term 2009.
Family Link	73		73	To fund building extension for foster carers to provide support to children with disabilities under a new fee based scheme. Relates to one family.
Connexions	50		50	Commitment to Bedfordshire and Luton Community Foundation contribution towards the Supporting Young People fund.
School Specific Contingency	671		671	Formula changes, schools based redundancies, exceptional costs for schools, in year pupil increases and other items agreed via Schools Forum. DSG FUNDED - NON DISCRETIONARY CARRY FORWARD.
Archives and records office	63		63	
Archives and records office	8		8	
Archives - Document Purchase Fund	8		8	
Long Term Absence (Schools)	64		64	Managed by the Bursar Services Team which is a shared service hosted by Central. Schools contribute to the reserve which pays out to cover costs of supply cover in cases of long term sickness
Teachers pension consultancy	6		6	
	1,592	3	1,589	
TOTAL	16,550	7,917	8,288	

DATA ITEM (<i>Source</i>)	Business Transformation		Childrens, Families & Learning		Corporate Resources		Social Care, Health & Housing		Sustainable Communities		TOTAL	
	Nov.	Dec.	Nov.	Dec.	Nov.	Dec.	Nov.	Dec.	Nov.	Dec.	Nov.	Dec.
WORKFORCE DATA												
Budgetted FTE	262	262	846	846	349	352	660	660	443	443	2560	2563
1 Directly Employed Headcount	265	263	894	886	323	324	663	666	457	459	2602	2598
2 FTE (<i>SAP</i>)	229.74	229.18	717.92	710.14	298.90	300.39	540.26	542.55	395.33	397.12	2182.16	2179.38
3 Covered by External (<i>SAP</i>)	2	3	24	24	15	15	25	23	11	14	77	79
4 Inactive Positions (<i>SAP</i>)	26	27	113	128	33	40	82	99	50	62	304	356
5 Active Positions (<i>Recruitment</i>)	5	5	37	36	24	16	55	38	23	10	144	105
6 Starters (<i>SAP</i>)	1	3	15	6	5	4	9	5	3	6	33	24
7 Leavers (<i>SAP</i>)	1	3	3	19	1	4	3	4	3	4	11	34
8 % Turnover	0.38%	1.14%	0.34%	2.14%	0.31%	1.23%	0.45%	0.60%	0.66%	0.87%	0.42%	1.31%
ESTABLISHMENT CONTROL												
9 Positions Creations	0	1	7	2	1	3	1	1	0	0	9	7
10 Position Deletions	0	0	0	0	0	0	0	0	0	0	0	0
11 Position Changes	0	1	42	7	3	1	1	0	37	47	83	56

DATA ITEM (<i>Source</i>)	Business Transformation		Childrens, Families & Learning		Corporate Resources		Social Care, Health & Housing		Sustainable Communities		TOTAL		
ABSENCE													
12	No of days lost per FTE (<i>SAP</i>)	132.79	136.54	694.30	640.44	162.59	158.09	773.70	697.92	188.82	209.42	1952.20	1842.41
13	Average days lost per FTE	0.58	0.60	0.97	0.90	0.54	0.53	1.43	1.29	0.48	0.53	0.89	0.85
EMPLOYEE RELATIONS													
14	Disciplinarys (<i>HR Ops</i>)	0	0	1	0	0	0	3	6	2	1	6	7
15	Grievances (<i>HR Ops</i>)	0	0	2	3	0	0	3	4	0	0	5	7
16	Capabilities (<i>HR Ops</i>)	0	0	0	1	1	1	0	0	1	1	2	3
17	Unfair Treatment (<i>HR Ops</i>)	0	0	0	0	0	0	0	0	0	0	0	0

Summary Debt as at 31st December 2009

Appendix G

DIRECTORATE	1 to 14 Days (Undue)	15 to 30 Days	% of Total	31 to 60 Days	% of Total	61 to 90 Days	% of Total	91 to 365 days	% of Total	1 year and over	% of Total	Total Due Debts	Total Debt %
	£	£	%	£	%	£	%	£	%	£	%		
Children's Families & Learning	466,641	312,485	7%	908,840	22%	41,782	1%	17,035	0%	0	0%	1,280,142	31%
Social Care Health & Housing	129,387	261,972	6%	355,443	8%	101,158	2%	123,816	3%	0	0%	842,390	20%
Sustainable Communities	287,404	391,607	9%	534,183	13%	233,807	6%	132,778	3%	0	0%	1,292,375	31%
Corporate Resources	180,321	477,262	11%	40,340	1%	100,640	2%	172,405	4%	0	0%	790,647	19%
Primary Care Trust	0	2,250	0%	0	0%	0	0%	0	0%	0	0%	2,250	0%
Business Transformation	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Unallocated & Non Directorate	0	-4,201	0%	-12,823	0%	-3,453	0%	-2,239	0%	0	0%	-22,716	-1%
GRAND TOTAL	1,063,753	1,441,375	34%	1,825,984	44%	473,934	11%	443,794	11%	0	0%	4,185,087	100%

This page is intentionally left blank

		Appendix H
Specific Grants within Aggregate External Finance	2009/10	Latest 2009/10
Education and Children's Services	<i>£k</i>	<i>£k</i>
Dedicated Schools Grant	142,363	142,363
Ethnic Minority Achievement	116	116
School Lunch Grant	366	366
Targeted Support for Primary & Secondary Strategy	1,543	1,555
Music Grant	437	437
School Development Grant (schools element)	6,688	6,915
School Standards (including personalisation)	8,341	8,476
Youth Opportunity Fund	139	139
Sure Start, Early Years and Childcare	4,541	4,931
Sure Start, Early Years and Childcare - 2 Year Old Funding	0	142
Early Years: Flexibility of Free Entitlement for 3-4 Year Olds	419	429
Extended Schools - Sustainability	642	642
Extended Schools - Subsidy	108	108
1-2-1 Tuition (formerly Making Good Progress)	606	606
Short Breaks - Aiming High for Disabled Children	284	294
National Challenge		15
KS4 Engagement Programme		165
Targeted Improvement Grant		194
Walking to School Initiative		8
School Travel Plans		43
Harnessing Technology		1,177
Big Lottery Fund		10
Free Swim		223
Playbuilder		26
LSC		2,054
PFI Grant		1,886
Adult's PSS		
Social Care Reform	677	677
Learning Disability Campus Closure Programme	684	684
AIDS/HIV Grant	0	56
Stroke Strategy	56	56
Supporting People Welfare (shown as ABG in budget book)	2,669	2,669
Workstep (Sheltered Employment)	0	395
EPCS		
Concessionary Fares	536	536
Housing & Planning Delivery Grant		1,395
LABGI		283
Economic Participation (EEDA)		400
Bikeability (Cycle Training)		35
Bikeability (Cycle Training) - Leighton/Linslade		63
Road Safety Partnership (Motorcycle Training Matters)		43
Fuel Duty Rebate		70
ESF Technical Assistance (Lottery)		19
Europe CF02 (2YR FUNDING)		2,400
IDVA - Ministry of Justice Funding		20
IDVA - Home Office Funding		25
Leighton/Linslade Cycling Town - Initial grant		281
Leighton/Linslade Cycling Town - Additional Funding		20
Leighton/Linslade Cycling Town - GO Ride Officer Cycle Town		85

		Appendix H
Specific Grants within Aggregate External Finance	2009/10	Latest 2009/10
Cross Service Grants		
General Fund Housing		
HandyPersons Funding		50
Mortgage Rescue Programme		57
Homelessness	100	0
TOTAL	171,315	183,639
Specific Grants outside Aggregate External Finance	2009/10	Latest 2009/10
Adults PSS		
Drugs Intervention Programme	0	1,064
TOTAL	0	1,064
Area Based Grant	2009/10	Latest 2009/10
Environmental Damage Regulations	1	1
Community Call for Action/Overview Scrutiny Cmmtte	2	2
Stronger Safer Communities	278	278
Young People Substance Misuse Partnership	36	36
Detrunking	560	560
Road Safety Grant	793	793
Rural Bus Subsidy	578	578
School Development Grant	612	612
Extended Schools Start-Up Grants	697	697
Primary National Strategy - Central	158	158
Secondary National Strategy - Central Co-ordination	166	166
Secondary National Strategy - Behaviour and Attendance	110	110
School Improvement Partners	160	160
Education Health Partnerships	59	86
School Travel Advisers	40	40
Choice Advisers	17	17
School Intervention Grant	91	91
14 - 19 Flexible Funding Pot	73	73
Sustainable Travel - General Duty	23	23
Extended Rights to Free Transport	47	47
Connexions	1,965	1,965
Children's Fund	391	391
Child Trust Fund	1	1
Positive Activities for Young People	51	51
Teenage Pregnancy	74	74
Children's Social Care Workforce	57	57
Care Matters White Paper	150	150
Child Death Review Processes	23	23
Young Peoples Substance Misuse	26	26
Designated Teacher Funding	21	21
Social Care Checks	1	1

		Appendix H
Area Based Grant	2009/10	Latest 2009/10
Adult Social Care Workforce	480	480
Carers	837	837
Child & Adoloescent Mental Health	308	308
Learning & Disability Development Fund	137	137
Local Involvement Networks	88	88
Mental Capacity Act & Independent Mental Capacity	104	104
Mental Health	460	460
Preserved Rights	367	367
Economic Assessment Duty	0	0
Supporting People Administration	121	121
Climate Change	23	23
TOTAL	10,185	10,212
Key: shaded denotes NOT shown in the original budget book		

This page is intentionally left blank