
Meeting: Corporate Resources Overview & Scrutiny Committee

Date: 5 October 2009

Subject: Budget Management Report for the period as at 31st July 2009

Report of: Director of Corporate Resources

Summary: The report provides Members with information on the budget position at 31st July 2009 to enable decisions to be taken on resource allocation and service delivery.

Contact Officer: Finance Manager on behalf of Director of Corporate Resources

Public/Exempt: Public

Wards Affected: All

Function of: Council

RECOMMENDATION:

- 1. That the Corporate Resources Overview & Scrutiny Committee note the contents of this report for information.**
- 2. Note the latest budget projections for the year and the associated service implications.**
- 3. 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.**
- 4. Note budget virements since last report.**

Reason for Recommendation: So that Members of the Corporate Resources Overview & Scrutiny Committee are able to take decisions on resource allocation and service delivery

Introduction

1. The report sets out the financial position to the end of July 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

Executive Summary Revenue

2. The full year forecast position is £977k over spend, against a budget of £34,413k. Key Variances Include:
 - 2.1 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.
 - 2.2 A £549k 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.
 - 2.3 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.
 - 2.4 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.
 - 2.5 A £126k forecast over spend within Internal Audit & Risk Management of which £97k relates to lower levels of income arising from insurance, health & safety and school toolkit audit work.
 - 2.6 A £96k forecast over spend within HR, £77k of which relates to agency and permanent staff costs, £15k to a predicted income shortfall for School's HR and the remaining £4k to a predicted shortfall in The Heart Agency income.

- 2.7 Other minor forecast adjustments within payroll
- 3. Forecast variances over £100k:
 - 3.1 Procurement - £141k, Legal Services - £268k, Property - £549k, Internal Audit - £126k. (see 2.1 above for detail).
 - 3.2 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.
 - 3.3 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. Internal Audit & risk management to identify any areas where costs can be reduced and relay information to finance for inclusion in the August monitoring report.
- 4. Forecast movement to previous month
 - 4.1 Under spends – There are no movements within the month.
 - 4.2 Overspends – Internal Audit £97k due to income shortfall. HR £51k due to increased Agency staff costs of £36k and an income shortfall of £15k.
- 5. Forecast Pay Award
 - 5.1 The forecast payroll costs include an assumed pay award of 1.5% (approx £190k).

Executive Summary Capital

- 6. 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.
- 7. There is no slippage over £250k within Corporate Resources
- 8. Forecast reflects budgets in July. These are to be reviewed and further information will be provided in the August 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.

9. Detailed Revenue Analysis by Operational Group

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

		Annual Budget	Profiled Budget	Payroll Corrections	Manual Corrections to Actuals	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
DCR											
Director of Corporate Resource	Income	-	-	-	-	-	-	-	-	-	-
Director of Corporate Resource	Expenditure	669	223	(418)	-	291	68	669	-	-	-
Director of Corporate Resource	Net Inc/Exp	669	223	(418)	-	291	68	669	-	-	-
Sub Total Director of Corporate Resource		669	223	(418)	-	291	68	669	-	-	-
Financial Services	Income	(1,280)	(427)	-	-	(233)	194	(1,280)	-	-	1
Financial Services	Expenditure	3,670	1,223	-	-	4,203	2,980	3,654	-	-	(16)
Financial Services	Net Inc/Exp	2,389	796	-	-	3,970	3,174	2,374	-	-	(15)
Payroll Processing	Income	-	-	-	-	(220)	(220)	-	-	-	-
Payroll Processing	Expenditure	-	-	-	-	595	595	-	-	-	-
Payroll Processing	Net Inc/Exp	-	-	-	-	375	375	-	-	-	-
Fully Funded Schools Suspense	Income	-	-	-	-	(14,560)	(14,560)	-	-	-	-
Fully Funded Schools Suspense	Expenditure	-	-	-	-	15,365	15,365	-	-	-	-
Fully Funded Schools Suspense	Net Inc/Exp	-	-	-	-	806	806	-	-	-	-
Control & Suspense Accounts	Income	-	-	-	-	-	-	-	-	-	-
Control & Suspense Accounts	Expenditure	-	-	-	-	0	0	-	-	-	-
Control & Suspense Accounts	Net Inc/Exp	-	-	-	-	0	0	-	-	-	-
Procurement	Income	-	-	-	-	(23)	(23)	(153)	-	-	(153)
Procurement	Expenditure	560	187	-	-	162	(25)	572	-	-	12
Procurement	Net Inc/Exp	560	187	-	-	139	(48)	419	-	-	(141)
Sub Total Financial Services (incl. proc)		2,949	983	-	-	5,289	4,306	2,793	-	-	(156)
Head of HR and OD	Income	(711)	(237)	-	-	(559)	(322)	(699)	-	-	11
Head of HR and OD	Expenditure	2,518	839	-	-	1,148	309	2,602	-	-	84
Head of HR and OD	Net Inc/Exp	1,807	602	-	-	589	(13)	1,903	-	-	96
Sub Total Human Resources & Organisation		1,807	602	-	-	589	(13)	1,903	-	-	96
Head of Service ICT	Income	(556)	(185)	-	(30)	(30)	155	(556)	-	-	-
Head of Service ICT	Expenditure	7,683	2,561	-	(1,167)	1,773	(788)	7,612	71	-	0
Head of Service ICT	Net Inc/Exp	7,127	2,376	-	(1,197)	1,743	(633)	7,056	71	-	0
Sub Total ICT		7,127	2,376	-	(1,197)	1,743	(633)	7,056	71	-	0

		Annual Budget	Profiled Budget	Payroll Corrections	Manual Corrections to Actuals	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	44	40	-	41	(3)	133	-	-	-
Head of Legal & Democratic Ser	Net Inc/Exp	133	44	40	-	41	(3)	133	-	-	-
Legal Services	Income	(465)	(155)	-	-	(52)	103	(490)	78	-	52
Legal Services	Expenditure	1,610	537	-	-	549	13	1,825	1	-	216
Legal Services	Net Inc/Exp	1,145	382	-	-	497	116	1,335	78	-	268
Democratic Services	Income	(397)	(132)	-	-	(0)	132	(401)	-	-	(4)
Democratic Services	Expenditure	1,245	415	130	-	452	37	1,346	-	-	101
Democratic Services	Net Inc/Exp	848	283	130	-	452	169	945	-	-	97
Sub Total Legal & Democratic		2,126	709	170	-	990	281	2,413	78	-	365
Head of Property & Facilities	Income	(171)	(57)	-	-	-	57	(171)	-	-	-
Head of Property & Facilities	Expenditure	166	55	-	-	39	(16)	166	-	-	-
Head of Property & Facilities	Net Inc/Exp	(5)	(2)	-	-	39	41	(5)	-	-	-
Property Assets	Income	(2,045)	(682)	-	-	(376)	306	(1,970)	-	-	75
Property Assets	Expenditure	941	314	-	-	257	(57)	1,003	-	-	62
Property Assets	Net Inc/Exp	(1,104)	(368)	-	-	(118)	250	(967)	-	-	137
Property Capital Development	Income	-	-	-	-	-	-	-	-	-	-
Property Capital Development	Expenditure	184	61	-	-	76	14	217	-	-	33
Property Capital Development	Net Inc/Exp	184	61	-	-	76	14	217	-	-	33
Maintenance & Facilities	Income	(133)	(44)	-	-	(18)	26	(1,317)	-	-	(1,185)
Maintenance & Facilities	Expenditure	4,399	1,466	-	-	1,449	(18)	6,002	(40)	-	1,563
Maintenance & Facilities	Net Inc/Exp	4,267	1,422	-	-	1,430	8	4,685	(40)	-	379
Property Business	Income	-	-	-	-	-	-	-	-	-	-
Property Business	Expenditure	1,196	399	-	-	430	31	1,196	-	-	-
Property Business	Net Inc/Exp	1,196	399	-	-	430	31	1,196	-	-	-
Sub Total Property & Asset Management		4,537	1,512	-	-	1,856	344	5,126	(40)	-	549
Internal Audit & Risk Manageme	Income	(356)	(119)	-	-	(13)	106	(243)	-	-	114
Internal Audit & Risk Manageme	Expenditure	967	322	-	-	297	(26)	990	(10)	-	13
Internal Audit & Risk Manageme	Net Inc/Exp	611	204	-	-	284	80	747	(10)	-	126
Sub Total Audit, Risk and H&S		611	204	-	-	284	80	747	(10)	-	126
Corporate Costs	Income	(2,140)	(713)	-	-	(667)	46	(2,140)	-	-	-
Corporate Costs	Expenditure	16,727	5,576	-	-	5,314	(262)	16,725	-	-	(2)
Corporate Costs	Net Inc/Exp	14,586	4,862	-	-	4,647	(215)	14,584	-	-	(2)
Sub Total Corporate Costs		14,586	4,862	-	-	4,647	(215)	14,584	-	-	(2)
Total Director of Corporate Resources		34,413	11,471	(248)	(1,197)	15,690	4,219	35,291	99	-	977

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

	Forecast Variance June £000	Forecast Variance July £000	Movement £000	Comments
DCR				
Director of Corporate Resource	-	-	-	
Sub Total Director of Corporate Resource	-	-	-	
Financial Services	(15)	(15)	(0)	
Payroll Processing	-	-	-	
Fully Funded Schools Suspense	-	-	-	
Control & Suspense Accounts	-	-	-	
Procurement	(141)	(141)	(0)	
Sub Total Financial Services (incl. proc)	(155)	(156)	(1)	
Head of HR and OD	45	96	51	Movement due to a £36k increase in the forecast for agency staff costs, and a £15k predicted shortfall in School's HR income
Sub Total Human Resources & Organisation	45	96	51	
Head of Service ICT	0	0	-	
Sub Total ICT	0	0	-	
Head of Legal & Democratic Ser	-	-	-	
Legal Services	268	268	-	
Democratic Services	97	97	-	
Sub Total Legal & Democratic	365	365	-	
Head of Property & Facilities	-	-	-	
Property Assets	137	137	-	
Property Capital Development	33	33	-	
Maintenance & Facilities	378	379	0	
Property Business	-	-	-	
Sub Total Property & Asset Management	548	549	0	
Internal Audit & Risk Manageme	29	126	97	Movement due to a £97k predicted shortfall in income received .
Sub Total Audit, Risk and H&S	29	126	97	
Corporate Costs	(2)	(2)	-	
Sub Total Corporate Costs	(2)	(2)	-	
Total DCR	830	977	147	

Director of Corporate Resources

10. The Director of Corporate Resources has a year to date over spend of £68k against a budget to date of £223k which reduces to a breakeven position at year end. This over 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 reported.
 - c) Management Actions – Budget Manager to review forecasts in preparation for the August budget monitoring report.

Financial Services (including procurement)

11. The AD of Financial Services has a year to date over spend of £4,779k against a budget to date of £983k, 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.

Human Resources & Organisational Development

12. The AD of Human Resources & Organisational Development has a year to date under spend of £13k against a budget to date of £602k, which increases to a £96k over spend at year end. This over spend is split between a £77k over spend for agency and permanent staff costs, a £15k shortfall in predicted income for School's HR and a £4k shortfall in predicted income for the Heart Agency.

- a) Variances over £50k – As noted above HR are forecasting a £77k over spend against the pay cost budget. This over spend includes costs associated with both agency and permanent staff costs. It is important however to put this into context and to appreciate that the £2.69m HR pay budget for 2009/10 has been arbitrarily split between HR and Transition. The HR element of this budget amounts to £1.89m 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 £77k, the transition element is forecasting an under spend of £299k. The net position is therefore an under spend of £222k. 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. This is because few of the Agency staff are filling established positions and it has not therefore been possible to differentiate for expenditure or forecasting purposes.
- b) Service Implications – Potential to increase over spend if not monitored regularly. Reduced service provision to other service areas.
- c) Management Actions – To review the roles of agency staff and to breakdown the expenditure to date and forecast between HR and transition.

ICT

- 13 The AD of ICT has a year to date under spend of £633k against a budget to date of £2,376k, which reduces to a net nil position at year end. This over spend is due to no 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 20 (v)

Legal & Democratic

- 14. The AD of Legal & Democratic Services has a year to date over spend of £281k against a budget to date of £709k, which decreases to a £365k over spend at year end. This over 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.

Property & Asset Management

15. The AD of Property & Asset Management has a year to date over spend of £344k against a budget to date of £1,512k, increasing to a £549k 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 - £379k & 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 20 (iv) for detail.

Audit, Risk and H&S

- 16 The AD of Audit, Risk and H&S has a year to date over spend of £80k against a budget to date of £204k, which increases to a £126k 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. There is a forecast shortfall in income.
- a) Variances over £50k –Audit are forecasting a shortfall in the income generation due to the reduction on the uptake of H&S training courses, school's toolkit audit works and insurance.

- b) Service Implications – none
- c) Management Actions – Audit to work with Finance to identify savings in other areas to offset the potential over spend. Also, to review and update forecasts on a monthly basis.

Corporate Costs

17. Corporate Costs have a year to date under spend of £215k against a budget to date of £4,862k, 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.

Transitional Costs

18. Transitional costs has a cumulative spend of £12,880k. Of this spend, £11,738k is included in the legacy authorities' 08/09 accounts and £1,142k in Central Bedfordshire 09/10 accounts. This area is under review. The forecast for Transitional costs is £16,500k, against an original estimate of £15,500k.

Revenue Virement Requests

19. There are currently no proposed virements over £100k to report. There were no virements or technical adjustments processed in July.

20 Key Risks and Cost Drivers

- (i.) 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.

- (ii.) 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.
- (iii.) Procurement under spend due to the recovery of rebate income. Regular monitoring to ensure income forecast is being met. This is being used to offset expenditure where there are no budgets, which would otherwise result in an over spend position.
- (iv.) 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.
- (v.) Within ICT there are uncertainties surrounding the recharge expectations due to the lack of SLA's
- (vi.) Insurance Fund - further work is needed on the insurance fund to determine what the ongoing contributions are going to be and therefore any potential shortfall, and how it will be funded.
- (vii.) Interest Rate Risk - The Council is currently operating in an environment of extremely low interest rates, and returns on investments are consequently at a historically low level. Interest rates are now generally forecast not to increase for the remainder of the year. This interest rate environment was largely built into the 2009/10 budget; although rates are a little lower than anticipated. At present, indications are that overall investment interest should be around or slightly under budgeted levels. The position will be clearer at the point of Quarter 2 monitoring as the Council's role in running down the financial affairs of the three demised authorities diminishes and the cash balance is disaggregated.

Achieving Efficiency Savings

21. 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.

Reserves Position

22. This will be reported in the August monitoring report.

23. Carry forward Requests

None

24. Detailed Capital Analysis

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 August monitoring report.

CAPITAL MONITORING - Corporate Resources			12/08/2009						
Capital Payments	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
		£000	£000	£000	£000		£000		
ICT									
Planning IT and Equipment	1/CT/0000038	0.0	256.0	256.0	0.0	256.0	0.0		Rob Wood
Electronic Social Care Records 0809 (ESCR)	1/CT/0000022	0.0	107.0	107.0	0.0	107.0	0.0		Rob Wood
ICS Intergrated Childrens System 0809 (ICS)	1/CT/0000019	0.0	19.0	19.0	29.7	19.0	0.0		Rob Wood
ICS Swift System Training		0.0	33.0	33.0	0.0	33.0	0.0		
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	18.0	58.0	0.0	58.0	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	1.3	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	24.4	15.0	0.0		Rob Wood
Total ICT		1,175.6	715.0	1,890.6	61.8	1,890.6	0.0		
Property									
Priory House 0809	1/CP/0000108	0.0	0.0	0.0	0.0	0.0	0.0	No Programme of works, planned so far.	Clive Heaphy
Haz Manor Demolition	1/CP/0000103	0.0	340.0	340.0	0.0	340.0	0.0	The occupants of HAZ Manor lost the appeal, have been given a right to partition the house of lords. Possible slippage while awaiting the decision.	Clive Heaphy
CBC Corporate Property Block Budget	1/CP/0000106 1/CP/0000107	4,000.0	101.0	4,101.0	0.0	101.0	0.0	Spend will occur in the latter half of the year, following decision on the accommodation programme.	Clive Heaphy
Access Improvements		0.0	8.0	8.0	0.0	8.0	0.0		
LTP Access Improvemnt Plan		0.0	88.0	88.0	0.0	88.0	0.0		
Total Property		4,000.0	537.0	4,537.0	0.0	537.0	0.0		
TOTAL Corporate Resources		5,175.6	1,252.0	6,427.6	61.8	2,427.6	0.0		

Detailed Commentary on Capital

25. 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) - A virement is to be made to Business Transformation to be used to fund the new Call Recording and Workforce Management project. This will be actioned in August.

Workforce Data

26. This will be reported in the August monitoring report.

Aged Debt Analysis

27. Corporate Resources currently have £466k of Aged Debts greater than 60 days to report. A breakdown by Directorate of Aged debt less than 60 days is still being analysed and is not yet available to report by service area.

Payments Indicator

28. This will be reported in the August monitoring report.

Appendix A

Profit Centre Groups	Director	Annual Budget	Profiled Budget to date	Actual to date	Variance	Adjusted Forecast Outturn	Forecast Variance	Non Discretionary Carry Forwards/provisions	Revised Forecast Variance	Proposed Virements/Technical Adjustments	Proposed Transfer to reserves/provisions	Forecast Variance after proposed new reserves.
		£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
100	Chief Executive	309	103	534	431	309	0		0			0
200	Business Transformation	6,450	2,150	-4,675	-6,825	7,755	1,305		1,305	-13	-1,338	-46
400	Children, Families & Schools (excluding schools)	37,967	12,655	12,688	33	40,521	2,554		2,554			2,554
500	SCH&H	46,651	15,550	19,743	4,193	51,764	5,113		5,113			5,113
600	Sustainable Communities	39,335	13,112	12,728	-384	39,969	634		634			634
700	Corporate Resources (Excluding 7800 Corporate Costs)	19,826	6,609	11,043	4,434	20,805	979		979			979
7800	Corporate Costs	14,587	4,862	4,647	-215	14,584	-3		-3			-3
2002	Transitional Costs	4,600	1,533	4,952	3,419	4,600	0		0			0
	TOTAL Excluding Schools	169,725	56,574	61,660	5,086	180,307	10,582	0	10,582		-1,338	9,244
4600,4650, 4700, 4750, 4800, 4850,443430, 443520, 443530	Schools only	918	306	-7	-313	918	0		0			0
	Total	170,643	56,880	61,653	4,773	181,225	10,582	0	10,582	-13	-1,338	9,231

Detail of Virement Processed within the month

There were no movements to the budget within July.

CORPORATE IMPLICATIONS

Council Priorities:

Financial:

n/a

Legal:

n/a

Risk Management:

n/a

Staffing (including Trades Unions):

n/a

Equalities/Human Rights:

n/a

Community Development/Safety:

n/a

Sustainability:

n/a

Appendix A: Overall Position for Central Bedfordshire Council by Directorate
Appendix B: Details of Technical Adjustments and Virements
Location of papers: Priory House, Chicksands