

2011/12 Base Budget Reconciliation Template

PROFIT CENTRE	PROFIT CENTRE DESCRIPTION	(1)			(2)			(3)			(4)			(5)			(6)		
		Latest 2010/11 Budget/Base 2011/12			2010/11 Forecast Variance Pressure/Saving			Adjust one off's and Pressures/Savings Managed in Year			Pressures/Savings to take Forward			2011/12 FYE of 2010/11 Decisions			2011/12 Standstill Budget at 2010/11 Prices		
		Expenditure £000s	Income £000s	Net £000s	Expenditure £000s	Income £000s	Net £000s	Expenditure £000s	Income £000s	Net £000s	Expenditure £000s	Income £000s	Net £000s	Expenditure £000s	Income £000s	Net £000s	Expenditure £000s	Income £000s	Net £000s
(A)	(B)	(A+B=C)	(D)	(E)	(D+E=F)	(G)	(H)	(G+H=I)	(D+G=J)	(E+H=K)	(F+I=L)	(M)	(N)	(M+N=O)	(A+J+M=P)	(B+K+N=Q)	(C+L+O=R)		
	Director of Social Care Health & Housing Total	221,788	0	221,788	18,879	0	18,879	-18,879	0	-18,879	0	0	0	0	0	221,788	0	221,788	
	<b>Director of Social Care, Health, Housing Total</b>	<b>221,788</b>	<b>0</b>	<b>221,788</b>	<b>18,879</b>	<b>0</b>	<b>18,879</b>	<b>-18,879</b>	<b>0</b>	<b>-18,879</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>221,788</b>	<b>0</b>	<b>221,788</b>	
	Assistant Director Housing Service (HRA) Total	15,042,034	-22,197,851	-7,155,818	-532,224	522,691	-9,533	-268,000	0	-268,000	-800,224	522,691	-277,533	1	0	14,241,810	-21,675,160	-7,433,350	
	Housing Management (HRA) Total	2,916,061	-1,229,337	1,686,723	298,113	-301,200	-3,088	-96,830	70,000	-26,830	201,283	-231,200	-29,918	2	-100,000	3,017,343	-1,460,537	1,556,806	
	Asset Management (HRA) Total	5,226,628	-261,683	4,964,944	67,500	-110,000	-42,500	-263,371	310,000	46,629	-195,871	200,000	4,129	3	-11,587	5,019,170	-61,683	4,957,486	
	Prevention, Options & Inclusion (HRA) Total	589,812	-169,686	420,125	-27,281	22,585	-4,696	0	0	0	-27,281	22,585	-4,696		0	562,531	-147,101	415,430	
	<b>Housing Services (HRA) Total</b>	<b>23,774,534</b>	<b>-23,858,558</b>	<b>-84,024</b>	<b>-193,893</b>	<b>134,077</b>	<b>-59,816</b>	<b>-628,201</b>	<b>380,000</b>	<b>-248,201</b>	<b>-822,094</b>	<b>514,077</b>	<b>-308,017</b>		<b>-111,587</b>	<b>22,840,853</b>	<b>-23,344,482</b>	<b>-503,629</b>	
	Prevention, Options & Inclusion (GF) Total	1,171,863	-148,652	1,023,210	-9,939	10,300	361	0	0	0	-9,939	10,300	361		-70,000	1,091,923	-138,352	953,571	
	Private Sector Housing options (GF) Total	864,725	-140,000	724,725	61,495	-50,000	11,495	-40,956	30,000	-10,956	20,539	-20,000	539		0	885,264	-160,000	725,264	
	Housing Management (GF) Total	341,844	-140,340	201,504	144,977	-168,660	-23,683	-117,290	84,000	-33,290	27,687	-84,660	-56,973	4	0	369,532	-225,000	144,532	
	<b>Housing Management (GF) Total</b>	<b>2,378,432</b>	<b>-428,992</b>	<b>1,949,440</b>	<b>196,533</b>	<b>-208,360</b>	<b>-11,827</b>	<b>-158,246</b>	<b>114,000</b>	<b>-44,246</b>	<b>38,287</b>	<b>-94,360</b>	<b>-56,073</b>		<b>-70,000</b>	<b>2,346,719</b>	<b>-523,352</b>	<b>1,823,367</b>	
	Assistant Director Adult Social Care Total	613,059	-100,000	513,059	58,840	-33,895	24,946	-62,722	15,514	-47,208	-3,882	-18,381	-22,262	5	0	609,178	-118,381	490,797	
	Older People and Physical Disability Mgt Total	172,499	-902	171,597	18,704	902	19,606	-25,380	0	-25,380	-6,676	902	-5,774	6	0	165,823	0	165,823	
	Home From Hospital Total	249,156	0	249,156	-13,063	0	8,189	8,189	0	8,189	-4,875	0	-4,875		0	244,282	0	244,282	
	Older People - Day Care Total	988,898	-301,646	687,252	-126,477	-24,147	-150,625	110,774	-112	110,662	-15,704	-24,259	-39,963	7	0	973,194	-325,905	647,289	
	Enablement Total	2,476,307	0	2,476,307	-409	0	-409	87,011	0	87,011	86,602	0	86,602	8	0	2,562,909	0	2,562,909	
	Older People - Assessment and Care Total	26,114,906	-6,942,461	19,172,445	1,322,380	-213	1,322,167	980,670	-225,615	755,055	2,303,051	-225,828	2,077,223	9	-350,000	28,067,957	-7,168,289	20,899,668	
	Physical and Sensory Impairment Total	414,950	-79,416	335,534	-74,489	-9,000	-83,489	-36,233	32,816	-3,417	-110,722	23,816	-86,906	10	0	304,229	-55,600	248,628	
	LD and MH Management Total	827,579	-13,740	813,839	-19,814	-17,347	-37,161	45,358	18,000	63,358	25,544	653	26,197	11	-40,000	813,123	-13,088	800,036	
	Learning Disabilities - A&C Total	11,867,498	-2,556,934	9,310,565	1,129,107	-973,335	155,773	561,161	301,305	862,466	1,690,268	-672,030	1,018,239	12	0	13,557,767	-3,228,963	10,328,803	
	Learning Disabilities - Direct - South Total	4,671,597	-394,644	4,276,953	-67,330	-150,015	-217,345	-47,105	57,228	10,123	-114,435	-92,787	-207,222	13	0	4,557,162	-487,431	4,069,731	
	Sheltered Employment Total	873,027	-566,892	306,135	-26,934	34,295	7,361	-160,727	134,257	-26,470	-187,661	168,552	-19,109	14	0	685,366	-398,340	287,026	
	Drug Action Team Total	307,140	-151,755	155,384	1,041,205	-1,268,950	-227,745	-1,051,220	1,172,299	121,079	-10,015	-96,651	-106,666	15	0	297,125	-248,406	48,719	
	Emergency Duty Team Total	475,162	-384,561	90,601	-2,441	38,218	35,777	-56,688	834	-55,854	-59,129	39,052	-20,077	16	0	416,033	-345,509	70,524	
	BUPA Block Contract Total	6,686,262	-1,974,695	4,711,568	235,646	-171,038	64,608	163,233	-27,578	135,655	398,879	-198,616	200,263	17	0	7,085,141	-2,173,311	4,911,830	
	<b>Adult Social Care Total</b>	<b>56,738,041</b>	<b>-13,467,645</b>	<b>43,270,396</b>	<b>3,474,925</b>	<b>-2,574,525</b>	<b>900,400</b>	<b>516,321</b>	<b>1,478,948</b>	<b>1,995,269</b>	<b>3,991,246</b>	<b>-1,095,577</b>	<b>2,895,669</b>		<b>-390,000</b>	<b>60,339,288</b>	<b>-14,563,223</b>	<b>45,776,065</b>	
	Assistant Director Commissioning Total	830,166	-844,000	-13,834	360,490	-27,328	333,162	-1,334,775	871,328	-463,447	-974,285	844,000	-130,285	18	0	-144,119	0	-144,119	
	Contracts Total	4,144,619	-540,692	3,603,927	-36,100	-36,997	-73,098	4,463	0	4,463	-31,637	-36,997	-68,634	19	0	4,112,982	-577,689	3,535,293	
	LD Transfer Total	8,524,345	-8,367,834	156,511	-712,382	250,743	-461,639	54,677	0	54,677	-657,705	250,743	-406,962	20	-20,000	7,846,640	-8,117,091	-270,450	
	Supporting People and Market Shaping Total	2,661,999	-2,987,000	-325,001	220,625	104,375	325,000	-325,000	0	-325,000	-104,375	104,375	0	21	0	2,557,624	-2,882,625	-325,001	
	Personalisation Total	1,190,722	-875,400	315,322	-46,579	-148,218	-194,797	-1,325	260,739	259,414	-47,905	112,521	64,616	22	-9,813	1,133,004	-762,879	370,126	
	Commissioning Total	1,702,133	-1,182,000	520,133	-20,947	-282,124	-303,071	-17,742	306,786	289,044	-38,689	24,662	-14,027	23	0	1,663,444	-1,157,338	506,106	
	<b>Commissioning Total</b>	<b>19,053,986</b>	<b>-14,796,926</b>	<b>4,257,060</b>	<b>-234,894</b>	<b>-139,548</b>	<b>-374,442</b>	<b>-1,619,702</b>	<b>1,438,853</b>	<b>-180,849</b>	<b>-1,854,596</b>	<b>1,299,305</b>	<b>-555,292</b>		<b>-29,813</b>	<b>17,169,576</b>	<b>-13,497,621</b>	<b>3,671,955</b>	
	Assistant Director Business Systems Total	89,673	0	89,673	44,488	-20,000	24,488	-22,877	20,000	-2,877	21,611	0	21,611	24	-15,000	96,284	0	96,284	
	Business Systems Total	1,164,459	-82,458	1,082,001	92,534	-5,034	87,500	-55,608	-43,523	-99,131	36,926	-48,557	-11,631	25	-25,000	1,176,385	-131,015	1,045,370	
	Business Infrastructure Total	830,044	-637,780	192,264	-27,852	-43,002	-70,854	4,170	6,297	10,467	-23,681	-36,705	-60,386	26	0	806,363	-674,485	131,878	
	<b>Business &amp; Performance Total</b>	<b>2,084,176</b>	<b>-720,238</b>	<b>1,363,938</b>	<b>109,170</b>	<b>-68,036</b>	<b>41,135</b>	<b>-74,315</b>	<b>-17,226</b>	<b>-91,541</b>	<b>34,856</b>	<b>-85,262</b>	<b>-50,406</b>		<b>-40,000</b>	<b>2,079,032</b>	<b>-805,500</b>	<b>1,273,532</b>	
	<b>Social Care Health &amp; Housing TOTAL</b>	<b>104,250,957</b>	<b>-53,272,360</b>	<b>50,978,597</b>	<b>3,370,721</b>	<b>-2,856,393</b>	<b>514,328</b>	<b>-1,983,022</b>	<b>3,394,575</b>	<b>1,411,553</b>	<b>1,387,699</b>	<b>538,182</b>	<b>1,925,881</b>		<b>-641,400</b>	<b>104,997,256</b>	<b>-52,734,178</b>	<b>52,263,078</b>	

POPULATED FROM SAP - BUDGET VERSION 1 PLUS APR TO SEP PERMANENT VIREMENTS

Position as at 30 September 2010. It will include any permanent virements or technical adjustments that have been approved in year.

POPULATED FROM SAP - SEPTEMBER FORECAST LESS BUDGET BASE IN COLUMNS A, B, C.

To reconcile back to all pressures identified in the budget monitoring reports. This will be the variance to the "Latest Budget" only.

MANUALLY ADJUSTED THROUGH CONSULTATION WITH DIRECTORATE BUDGET MANAGERS & FINANCE

Take out any pressures that are being managed in year, or where action is being taken to address the overspend, so that only the pressure that need to be taken forward are remaining. Similarly remove any savings that will not be carried forward into next year.

CALCULATED FIELD

These items will need to include any FYE of part year pressures identified in 2010/11. These will be unbudgeted pressures/savings to take forward into 2011/12 and as such they will be challenged to ensure that only truly valid items are identified.

MANUAL INPUT PICKED UP FROM 10/11 COUNCIL APPENDICES

These are the future year budgeted items identified in the 2010/11 MTFP as detailed in the appendices taken to Council in February 2010.

CALCULATED FIELD

This will be the "Latest Budget", plus the newly identified pressures/savings to carry forward, plus the 2011/12 FYE identified in the 2010/11 MTFP. As such the result would be the budget position required if everything was to stay the same next year. As it is before inflation it is still at the 2010/11 prices.

Notes

**Notes on Pressures/Savings to take forward**

- 1 The current forecast under spend in 2010/11 is due to a reductions in housing subsidy offset by an adjusted rental target. In additional a reduction in the revenue contribution to the capital programme offset by a loss of interest. Further reductions in the revenue contribution to the capital programme offset by the need to pay for a stock condition survey account for the increased saving taken forward.
- 2 The current forecast under spend in 2010/11 is due to increase recharges income from GF travellers sites offset by the additional officer costs on this service. Money on general expenses has been used to finance the implementation of the new housing system. In addition to the above, a reduction in the costs associated with implementing the new system have been offset by the loss of the handyperson grant.
- 3 The current forecast under spend in 2010/11 is due to increased capitalisation of salaries offset by some addition staff transport costs. The pressure into 2011/12 is as a result of reducing the amount of capitalisation of salaries offset by a reduction on void repairs.
- 4 The current forecast under spend in 2010/11 is due to the additional income collected from the sites. The base budget pressure to take forward relates to the full year effect of the additional income collected from the Gypsy & Travellers sites.
- 5 The forecast variance relates to non-achievement of the 5% Managed Vacancy Factor. Budget realignment has taken place which reduces the 2011/12 budget by £0.033m.
- 6 The forecast variance for 2010/11 mainly relates to the non-achievement of the 5% Managed Vacancy Factor. The establishment budget for 2011/12 is reset and therefore there is a small saving has been carried forward.
- 7 The forecast variance represents vacancies to the actual establishment (£0.126m) and other minor under spends on non-pay costs. Additional income of £0.014m has been forecast for Bedford clients using Amphill Day Centre which were not budgeted. The establishment budget for 2011/12 is reset and therefore a small saving of £0.04m has been carried forward.
- 8 During the 2010/11 financial year over spends on car allowances and mileage have been offset by the under spend from vacancies on the establishment. The establishment budget for 2011/12 is reset and therefore the pressure carried forward relates to car allowances and car mileage.
- 9 The current forecast over spend is a reflection of increased demographic and costs of care packages. The 2011/12 position captures the full year effect of those 2010/11
- 10 The current forecast variance reflects the target efficiency around reducing expenditure against specific grants and other budget realignments. The 2010/11 position reflects the same level of savings carried forward into 2011/12.
- 11 The forecast variance relates to vacancy in the establishment. The establishment budget for 2011/12 is reset and there is a projected increase in number of direct payments to be made in 2010/11.
- 12 The forecast variance overspend is due to additional costs of transitions over and above the £0.800m growth for 2010/11 plus increase in costs as a result of the emergency closure of Cherrytrees. The overspend is suppressed by a one-off £0.178m income from Bedfordshire NHS for care package costs relating to prior year (2009/10) not accrued for at year-end. The pressure to take forward into 2011/12 is different to the 2010/11 forecast position as it includes the difference between the part-year and full year effect of transitions for 2010/11.
- 13 The forecast variance is as a result of vacancies against the establishment in addition to additional income received towards care costs not budgeted for. The saving going forward into 2011/12 remain the same as a management restructure has resulted in deleting some vacant posts within this service area.
- 14 There is a minor forecast variance relating to non pay costs. From October 2010, the Workstep programme has been transferred to an external provider and as such will save the Council £0.02m, which is the cause of the saving moving forward.
- 15 The forecast variance for 2010/11 is as a result of income from PCT for 2009/10 not accrued for at year-end (£0.112m), a surplus amount of £0.043m and income of £0.067m from Area Based Grant not budgeted for. The saving to take forward has been reduced by the one off income for 2009/10.
- 16 The forecasted variance relates to the overstated income recharge from Luton and Bedford Borough Council. The establishment budget for 2011/12 is reset which together with a small saving of on non-pay budgets produces the saving taken forward.
- 17 The forecasted variance is a result of the part year effect of the increase in bed prices. This is a result of the full year effect of the increases in bed prices
- 18 The Forecast variance overspend for 2010/11 is a result of removing the target efficiency of £500k through reducing expenditure on grant funded activity, as these efficiencies have been delivered elsewhere within Commissioning and the directorate. In addition a £200k saving has been made against the BUPA contract. The difference in 2010/11 forecast and pressures going forward in 2011/12 is due to allocating the remainder of BUPA contract budget growth to the Adult Social Care service area where the costs of the contract are met. In addition the efficiency target around reducing expenditure on specific grants has been reinstated. The last year of the Social Care Reform Grant was 2010/11 and there has been a need to remove the expenditure and income budgets in 2011/12
- 19 Forecast variance for 2010/11 is mainly due to under spends on the following on Mental Health contracts (£0.063m), telecare (£0.014m), Meals on Wheels (£0.014m) and on S75 MH (£0.017m). These under spends are reduced by £0.035m over spend on the pooled equipment contract. The saving to take forward into 2011/12 is likely to be achieved although has been reallocated between all of the contracts.
- 20 The £0.461m forecast under spend is due to contract savings negotiated on the inherited contracts from the Health Service. The savings moving forward will also be realised in 2011/12.
- 21 The £0.325m forecast over spend is due to the efficiency on these contracts and the costs of administering the service not being achieved. The pressure moving forward has been removed as it is anticipated that the efficiency will be achieved in 2011/12.
- 22 The reported forecast variance in 2010/11 is mainly due to contribution to reserves which is a one off, netted against £14k overspend on carers. Moving forward into 2011/12 a pressure of £65k on carers budget for the increase intake on direct payment from the traditional voucher scheme.
- 23 Forecast under spend reported in 2010/11 is mainly due to staff vacancies and contributions towards the efficiency reducing expenditure against specific grants, the main contributor being that of the Campus Closure Grant (£0.200m). The Campus Closure grant comes to an end in 2010/11 and therefore this will no longer be available in future years to meet the efficiency outlined above. The pay budget has been reset for 2011/12 hence the reduction in the saving going forward.
- 24 The Assistant Director post was covered during the year by an interim and was the main cause of the forecast variance. Increase in 2011/11 budget relates to a one-off efficiency included in 2010/11
- 25 The forecast variance in the current year is in the main due to inability to fully achieve efficiencies in year. Whilst the efficiencies for the current year have not been achieved it is estimated that they can be achieved in 2011-12.
- 26 The forecast variance relates to the contribution made towards the efficiency reducing expenditure against specific grants. The saving moving forward into 2011/12 is on the same basis as that of 2010/11.