

## NET REVENUE POSITION - Full Analysis

## Appendix A1

	Annual Budget	Profiled Budget	Actual to Date	Variance	Forecast Outturn	Proposed transfers from earmarked reserves	Forecast Variance	Notes
	£000	£000	£000	£000	£000	£000	£000	
Director of Customer & Shared Services	326	244	217	(27)	269	0	(57)	Savings due to Senior Management Review, and general review of expenditure.
Service Development	131	66	77	12	112	0	(19)	
<b>Sub Total Director of Customer &amp; Shared Services</b>	<b>457</b>	<b>310</b>	<b>294</b>	<b>(16)</b>	<b>381</b>	<b>0</b>	<b>(76)</b>	
AD Customer and Systems	135	101	86	(16)	121	0	(14)	Vacant posts not being filled to meet efficiency target within Customer Services being partly offset by an overspend in Coroner's salary, and an inability to compensate for over budgeted recharges in Registration Services.
Head of Customer Services	2,608	1,938	1,675	(263)	2,505	0	(103)	
Head of Systems (operations)	3,363	2,628	3,192	564	3,304	0	(59)	Forecast under spend of £59k within ICT Infrastructure & Support - Large pressure in Agency and Prof Serv Consultancy (£259k) and an unachievable income target of (£146k). This has been offset by under spend in Salary costs (-£233k) for vacancies and savings in Furniture and Equipment (-£90k), Disaster Recovery saving (£150k) and General Overspends £9k. The recovery of consumables costs from the business is still outstanding.
Head of Systems (strategy & assurance)	2,920	2,296	2,748	452	3,642	0	722	A pressure of £722k has been identified. Major pressures are Salary costs of £107k and Agency and Consultancy costs of £418k. Consultancy costs are back fill for project work and SAP support to cover vacancies. There is also an unachievable income target of £130k and a net pressure in Software and Hardware Maintenance costs £120k. These pressures are partly offset by saving in Furniture & Equipment £43k, and SAP licence income £13k.
<b>Sub Total Customer &amp; Systems</b>	<b>9,027</b>	<b>6,964</b>	<b>7,701</b>	<b>737</b>	<b>9,572</b>	<b>0</b>	<b>546</b>	
AD Finance	104	299	261	(37)	84	0	(20)	An underspend of £50k due to a review of salary costs, consultancy costs, printing and stationery costs, computer costs and conference expenses, offset by a £30k overspend on the IBS Project.
Revenues & Benefits	1,033	775	1,026	251	1,519	0	486	A variance of £486k is largely due to a pressure on Contractors within Customer Accounts of £623k and an increase in HB Payments £119k, partly offset by an increase in Admin Subsidy of £107k and vacancy savings of £258k. Within Revenues there is a pressure in salary costs of £53k due to the funding of posts previously funded from transitional costs together with an inability to meet the vacancy saving target as a result of there being no posts vacant. There is also a pressure within Bank and Card Charges of £66k, partially offset by Government Grants £29k and general savings.
Financial Management	1,231	923	982	59	1,350	9	111	The variance is largely due to a delay in implementing the restructure, together with the cost interims covering vacancies and maternity leave. Additionally, Bursary Services are forecasting a loss of income of £15k due to training facility not being available.
Head of Financial Strategy	1,000	756	856	99	1,099	40	59	There is a pressure due to the cost interims covering vacancies, partly offset by salary slippage.
Control Accounts	0	0	7	7	0	0	0	
Head of Audit	456	365	357	(8)	467	0	11	There was a delay in implementing the Senior Management review, resulting in salary cost pressures.
<b>Sub Total AD Finance</b>	<b>3,825</b>	<b>3,118</b>	<b>3,490</b>	<b>372</b>	<b>4,519</b>	<b>49</b>	<b>646</b>	



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	Annual Budget	Profiled Budget	Actual to Date	Variance	Forecast Outturn	Proposed transfers from earmarked reserves	Forecast Variance	Notes
	£000	£000	£000	£000	£000	£000	£000	
Debt Management	10,963	4,697	3,146	(1,551)	9,850	0	(1,113)	A review of debt financing is forecast to yield a £1.113m underspend against full year budget.
Audit Fees	509	382	352	(29)	479	0	(30)	Reduction to fees forecast due to reduced work carried out by Audit Commission
Insurance	676	612	507	(105)	676	0	0	
Members' costs	1,335	1,001	1,049	48	1,414	0	79	Pressure around Members' ICT allowances, NI, superannuation and car allowances.
Premature Retirement Costs	1,954	0	0	0	2,954	0	1,000	Pressure around Pension Costs, due to miscalculated budget build.
<b>Sub Total Corporate Costs</b>	<b>15,437</b>	<b>6,692</b>	<b>5,054</b>	<b>(1,638)</b>	<b>15,373</b>	<b>0</b>	<b>(64)</b>	
<b>Director of Customer &amp; Shared Services, before Contingency &amp; Reserves</b>	<b>37,494</b>	<b>23,890</b>	<b>23,516</b>	<b>(374)</b>	<b>39,857</b>	<b>230</b>	<b>2,133</b>	
Contingency & Reserves	4,467	986	0	(986)	3,366	0	(1,100)	Revised forecast contribution to reserves due to larger than forecast general fund balances available (£400k) and release of Contingency to cover Appendix E pressures (£700k).
<b>Director of Customer &amp; Shared Services</b>	<b>41,960</b>	<b>24,876</b>	<b>23,516</b>	<b>(1,360)</b>	<b>43,223</b>	<b>230</b>	<b>1,033</b>	

Movement on Forecast compared to previous month

Appendix A2

Customer and Shared Services	Full Year Forecast Variance as at December	Full Year Forecast Variance as at September	Forecast Variance Movement	Commentary
	£000	£000	£000	
Director of Customer & Shared Services	-57	-57	0	
Service Development	-19	-19	0	
<b>Sub Total Director of Customer &amp; Shared Services</b>	<b>-76</b>	<b>-76</b>	<b>0</b>	
AD Customer and Systems	-14	-14	-0	
Head of Customer Services	-103	-109	6	Inability to compensate for over budgeted recharges within Registration Services.
Head of Systems (operations)	-59	-103	43	An unachievable income target £146k has been identified, offset by Disaster Recovery saving of (£150k). Re-appraisal of contractor cost forecast £44k and a general increase in expenditure £3k.
Head of Systems (strategy & assurance)	722	703	19	Movement in forecast mainly due to an unachievable income target £130k, offset by a reduction in ICT Software and Hardware costs (£100k), a revision in staff salary forecast £15k offset by (£12k) SAP license income and a general review of expenditure (£5k).
<b>Sub Total Customer &amp; Systems</b>	<b>546</b>	<b>477</b>	<b>68</b>	
AD Finance	-20	-2	-18	An underspend in AD Finance £20k following a review of of salary costs, consultancy costs, printing and stationery costs, computer costs and conference expenses, offset by a £2k over spend on IBS Project.
Revenues & Benefits	486	381	104	Increase in forecast within Customer Accounts due to extension of Contractors £169k, offset by a reduction in salary costs £109k, plus an increase in Staff car lease costs £19k. Within Revenues an increase in Bank and Card charges £43k, an increase of £29k for council tax single person discount review and empty property review. (This review is expected to bring in an additional £300k of Council Tax), offset by a £20k reduction in Professional Services, and £16k reduction in salary costs.
Financial Management	111	136	-25	Reduction in staff costs £50k mainly due to secondment not being backfilled, offset by an increase in Agency staff £5k in Financial Management. An increase in Bursary Services £5k following a general review plus a loss of income £15k due to training facility not being available.
Head of Financial Strategy	59	30	29	Pressure mainly due to interims covering vacancies £198k offset by salary slippage £121k, offset by a £25k reduction in Bank and Card Charges. Additional income from Commission from Schools buy back and legal insurance cover in Insurance Management £32k offset by £3k increase in staff costs.
Head of Audit	11	17	-6	Review of expenditure.

Movement on Forecast compared to previous month

Appendix A2

Customer and Shared Services	Full Year Forecast Variance as at December	Full Year Forecast Variance as at September	Forecast Variance Movement	Commentary
	£000	£000	£000	
<b>Sub Total AD Finance</b>	<b>646</b>	<b>562</b>	<b>83</b>	
Head of HR Strategy	606	370	236	The key reasons for the £236k movement within HR Strategy is due to, £107k ongoing pressure on staff cost budgets with HR, £141k for a new Payroll Provision for the payroll services for SERCO and a reduction of (£11k) within Health and Safety for Supplies and Services.
Head of HR Operations	44	-8	53	The movement of £53k in HR Operations are mainly due to, £26k increase within Occupational Health due to higher costs to run service compared to last financial year with a reduced budget and £27k increase within HEART due to the loss of HEART's main customer (Grey's Education).
Head of Recruitment Development	-112	-112	0	
<b>Sub Total AD People</b>	<b>539</b>	<b>250</b>	<b>289</b>	
Governance & Monitoring Officer	-29	-49	20	Increase in forecast for Head of Legal and Democratic Services to support Staff costs
Head of Procurement & Contract Management	-151	-153	2	Various small adjustments
Head of Legal Services	91	103	-12	Various small adjustments
Head of Democratic Services	-165	-167	2	Various small adjustments
<b>Sub Total AD Governance Monitoring Officer</b>	<b>-253</b>	<b>-265</b>	<b>11</b>	
AD Assets	49	13	35	The movement of £35k from the last quarter is due to additional cost of interim cover for the AD Assets post.
Head of Assets	92	179	-87	A movement of (£87k) from last quarter is mainly due to a £212k increase in Capital Development for the Salary costs for the ex Mouchel staff offset by (£281k) for Mouchel fees paid only up until Sep 2010 bring Mouchel "in house". (£150k) within Development Disposals which is now being met by Contingency. £64k within Farm Estate due to a reduction in Tarmac income and a pressure on rents. Rental income reduction of £107k within Business units, offset by (£49k) due to increase income from L Buzzard for Public Convinces and payment of lower rates within Industrial Units.

Movement on Forecast compared to previous month

Appendix A2

Customer and Shared Services	Full Year Forecast Variance as at December	Full Year Forecast Variance as at September	Forecast Variance Movement	Commentary
	£000	£000	£000	
Maintenance & FM - Staff & Over	655	224	431	An increase movement of £431 since the last quarter is mainly due to, a pressure of £145k within School Catering due to an unrealisable income target transferred over from Children's Services. £126k pressure within the Priory House budget mainly due to a pressure on printing. £74k increase in variance at Dunstable District Offices over the last quarter due to £38k pressure on utilities, £35k on security, £32k overspend on postage and £15k waste collection costs offset by £45k underspend on general expenses. £116k increase within the M & F staffing budget due to increase in staffing costs, mainly overtime and agency. A reduction in R&M costs of (£128k). £48k increase within Catering Service for agency staff and Catering Supplies. £50k increase in utilities and various other adjustments in various buildings
<b>Sub Total AD Assets</b>	<b>796</b>	<b>417</b>	<b>379</b>	
<b>Director of Customer &amp; Shared Services - Operational</b>	<b>2,197</b>	<b>1,366</b>	<b>831</b>	
<b>Corporate Costs</b>				
Debt Management Costs	-1,113	-1,000	-113	A review of Financing cost has identified additional forecast underspend.
Audit Fees	-30	0	-30	Reduction to fees forecast due to reduced work carried out by Audit Commission
Insurance	0	0	0	
Members' costs	79	79	0	
Premature Retirement Costs	1,000	1,000	0	
<b>Sub Total Corporate Costs</b>	<b>-64</b>	<b>79</b>	<b>-142</b>	
<b>Director of Customer &amp; Shared Services, before Contingency &amp; Reserves</b>	<b>2,134</b>	<b>1,445</b>	<b>689</b>	
Contingency & Reserves	-1,100	0	-1,100	Revised forecast contribution to reserves due to larger than forecast general fund balances available (£400k) and release of Contingency to cover Appendix E pressures (£700k).
<b>Director of Customer &amp; Shared Services</b>	<b>1,033</b>	<b>1,445</b>	<b>-412</b>	

## CENTRAL BEDFORDSHIRE CAPITAL REVIEW 2010/2011

## Customer &amp; Shared Service

Title and Description of the Scheme	Revised 2010/11 Budget			Full Year Forecast			Full Year Variance			Over / under spend			Slippage to 2011/12			December 2010									
	Gross Expenditure	External Funding	Net Expenditure	Gross Expenditure	External Funding	Net Expenditure	Gross Expenditure	External Funding	Net Expenditure	Gross Expenditure	External Funding	Net Expenditure	Gross Expenditure	External Funding	Net Expenditure	BUDGET			ACTUAL			VARIANCE			
																Gross Expenditure	External Funding	Net Expenditure	Gross Expenditure	External Funding	Net Expenditure	Gross Expenditure	External Funding	Net Expenditure	
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	
<b>Pre 2010/11 Starts:</b>																									
<b>Optical Character Recognition (OCR)</b> To implement OCR payments enabling purchase invoices to be scanned for processing.	84	0	84	84	0	84	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Mid and South Beds T-Government Partnership - Call Recording and Workforce Management</b> To implement call recording, quality monitoring and e learning into customer services To provide real time data feeds between the telephony and workforce management system.	229	0	229	154	0	154	(75)	0	(75)	0	0	0	75	0	75	229	229	0	0	0	(229)	0	(229)	0	
<b>Istop Kiosks</b> To provide access via a self service kiosk to the Councils web site and Job Centre plus website in retail outlets across Central Bedfordshire. To promote digital inclusion and income for local retailers.	5	0	5	5	0	5	0	0	0	0	0	0	0	0	0	5	5	0	0	0	(5)	0	(5)	0	
<b>Legal Services Case Management System</b> The acquisition of an integrated case management system, including time recording, for use by all legal staff in Central Bedfordshire. The system would improve the effectiveness of Legal Services including improved standards of customer care and case management, streamlined business processes, time management and the development of common ways of working through out the Legal Services team	130	0	130	130	0	130	0	0	0	0	0	0	0	0	0	130	130	51	0	51	(79)	0	(79)	0	
Medium Term Accommodation Programme	3,047	0	3,047	2,847	0	2,847	(200)	0	(200)	(200)	0	(200)	0	0	0	3,047	3,047	3,227	0	3,227	180	0	180	0	
Planning IT/ Other Equipment	186	(186)	0	186	(186)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>CBC Corporate Property Block Budget</b> To provide a standby generator that would be interlocked to run whenever there is an interruption of electrical power to the ICT servers located at Prioty House	1,000	0	1,000	1,000	0	1,000	0	0	0	0	0	0	0	0	0	490	490	84	0	84	(406)	0	(406)	0	
<b>HAZ Manor Demolition.</b> To demolish this former elderly persons home at Bramingham Lane Streatley	340	0	340	340	0	340	0	0	0	0	0	0	0	0	0	340	340	145	0	145	(195)	0	(195)	0	
<b>Total pre 2010/11 Starts:</b>	<b>5,021</b>	<b>(186)</b>	<b>4,835</b>	<b>4,746</b>	<b>(186)</b>	<b>4,560</b>	<b>(275)</b>	<b>0</b>	<b>(275)</b>	<b>(200)</b>	<b>0</b>	<b>(200)</b>	<b>75</b>	<b>0</b>	<b>75</b>	<b>4,241</b>	<b>0</b>	<b>4,241</b>	<b>3,507</b>	<b>0</b>	<b>3,507</b>	<b>(734)</b>	<b>0</b>	<b>(734)</b>	
<b>2010/11 Starts:</b>																									
<b>EDRMS</b> To deliver a single Enterprise Content Management (KEY ECM) system for Central Bedfordshire that will: • create a central secure records management storage repository for all business critical electronic (and paper) documents; • act as a central email archive underpinning compliance and regulatory requirements	39	0	39	39	0	39	0	0	0	0	0	0	0	0	0	35	0	35	0	0	0	(35)	0	(35)	0
<b>ECM</b> To deliver a single Enterprise Content Management (KEY ECM) system for Central Bedfordshire that will: • create a central secure records management storage repository for all business critical electronic (and paper) documents; • act as a central email archive.	36	0	36	36	0	36	0	0	0	0	0	0	0	0	0	32	0	32	0	0	(32)	0	(32)	0	
<b>CBC Corporate Property Block Budget</b>	1,000	0	1,000	0	0	0	(1,000)	0	(1,000)	0	0	0	1,000	0	1,000	490	0	490	0	0	(490)	0	(490)	0	
<b>Additional Construction Works-Technology House.</b> Demolition of existing building and construction of car parking and other associated external works	400	0	400	400	0	400	0	0	0	0	0	0	0	0	0	400	0	400	0	0	(400)	0	(400)	0	
<b>Relocation of Data Centre</b>	566	0	566	566	0	566	0	0	0	0	0	0	0	0	0	566	0	566	0	0	(566)	0	(566)	0	
<b>Points of Presence</b>	50	0	50	50	0	50	0	0	0	0	0	0	0	0	0	35	0	35	0	0	(35)	0	(35)	0	
ICT Infrastructure	753	0	753	873	0	873	120	0	120	0	0	0	0	0	0	474	0	474	747	0	747	273	0	273	
<b>Partnership of Beds District Councils (Complaints Management System)</b> To procure a corporate CRM solution for Central Bedfordshire Council.	114	0	114	114	0	114	0	0	0	0	0	0	0	0	0	82	0	82	29	0	(53)	0	(53)	0	

CENTRAL BEDFORDSHIRE CAPITAL REVIEW 2010/2011

Customer & Shared Service

Title and Description of the Scheme	Revised 2010/11 Budget			Full Year Forecast			Full Year Variance			Over / under spend			Slippage to 2011/12			December 2010								
	Gross Expenditure	External Funding	Net Exenditure	Gross Expenditure	External Funding	Net Exenditure	Gross Expenditure	External Funding	Net Exenditure	Gross Expenditure	External Funding	Net Exenditure	Gross Expenditure	External Funding	Net Exenditure	BUDGET			ACTUAL			VARIANCE		
																Gross Expenditure	External Funding	Net Exenditure	Gross Expenditure	External Funding	Net Exenditure	Gross Expenditure	External Funding	Net Exenditure
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
<b>Total 2010/11 Starts:</b>	2,883	0	2,883	2,003	0	2,003	(880)	0	(880)	0	0	0	1,000	0	1,000	2,047	0	2,047	776	0	776	(1,271)	0	(1,271)
<b>Total Capital 2010/11</b>	<b>7,904</b>	<b>(186)</b>	<b>7,718</b>	<b>6,749</b>	<b>(186)</b>	<b>6,563</b>	<b>(1,155)</b>	<b>0</b>	<b>(1,155)</b>	<b>(200)</b>	<b>0</b>	<b>(200)</b>	<b>1,075</b>	<b>0</b>	<b>1,075</b>	<b>6,288</b>	<b>0</b>	<b>6,288</b>	<b>4,283</b>	<b>0</b>	<b>4,283</b>	<b>(2,005)</b>	<b>0</b>	<b>(2,005)</b>



## Targeted Efficiency Savings Monitoring - Summary

Month: Dec 2010

Service Area	2010/11 Budget	Month			Year to date			Full Year		
		Budget £m	Actual £m	Variance	Budget £m	Actual £m	Variance	Budget £m	Forecast £m	Variance
<b>Customer &amp; Shared Services</b>										
<b>Efficiencies</b>										
Customer Services	0.043	0.004	0.002	<b>(0.002)</b>	0.030	0.032	<b>0.002</b>	0.043	0.045	<b>0.002</b>
Revenues & Benefits	0.230	0.027	0.011	<b>(0.016)</b>	0.149	0.055	<b>(0.094)</b>	0.230	0.102	<b>(0.129)</b>
Finance	0.546	0.047	0.046	<b>(0.001)</b>	0.406	0.393	<b>(0.013)</b>	0.546	0.533	<b>(0.013)</b>
Audit	0.061	0.005	0.005	<b>0.000</b>	0.046	0.046	<b>0.000</b>	0.061	0.061	<b>0.000</b>
Legal & Democratic	0.133	0.011	0.025	<b>0.014</b>	0.100	0.181	<b>0.081</b>	0.133	0.255	<b>0.122</b>
Property	0.554	0.056	0.075	<b>0.019</b>	0.386	0.250	<b>(0.136)</b>	0.554	0.543	<b>(0.011)</b>
HR	0.198	0.018	0.011	<b>(0.008)</b>	0.145	0.066	<b>(0.080)</b>	0.199	0.121	<b>(0.079)</b>
ICT	0.750	0.063	0.063	<b>0.000</b>	0.563	0.563	<b>0.000</b>	0.750	0.750	<b>0.000</b>
Corporate Costs	0.000	0.000	0.000	<b>0.000</b>	0.000	0.000	<b>0.000</b>	0.000	0.000	<b>0.000</b>
SMR	0.503	0.050	0.040	<b>(0.010)</b>	0.352	0.301	<b>(0.051)</b>	0.503	0.421	<b>(0.082)</b>
<b>TOTAL</b>	<b>3.018</b>	<b>0.281</b>	<b>0.277</b>	<b>(0.084)</b>	<b>2.177</b>	<b>1.886</b>	<b>(0.472)</b>	<b>3.019</b>	<b>2.830</b>	<b>(0.189)</b>

## Earmarked Reserves

Appendix D

Reserve	Proposed Balance as at 1/4/10	Increased in year 2010/11	Planned Use 2010/11	Proposed Balance as at 31/3/11	Notes
<b>CORPORATE RESERVES</b>	<b>£000's</b>		<b>£000's</b>	<b>£000's</b>	
Elections Fund	42	146		188	Equalised annual revenue contributions from service
Redundancy/Harmonisation Reserve	90	2,771	-739	2,122	Increase in year includes £1,500k transfer from Sus Comm
Insurance Reserve CBC	349			349	
Insurance Reserve ex BCC	2,726		-29	2,697	Planned use equates to cost of administering insurance for ex BCC claims.
<b>Total</b>	<b>3,207</b>	<b>2,917</b>	<b>(768)</b>	<b>5,356</b>	

## Appendix E

Debtor invoices issued, overdue, with a value greater than £10k.

DATE	Customer Number	Amount
25/01/2010	109572	£ 119,095.18
01/06/10	109783	£ 11,720.95
01/09/10	109572	£ 16,226.94
27/10/10	109783	£ 42,043.26
02/11/10	109572	£ 60,053.64
16/11/10	103823	£ 16,389.20
16/11/10	113854	£ 14,744.56
25/11/10	114867	£ 24,995.67
03/12/10	113481	£ 189,000.00
03/12/10	124091	£ 19,964.12
08/12/10	109640	£ 12,830.46
17/12/10	111267	£ 20,277.90
17/12/10	105974	£ 11,751.74
21/12/10	114867	£ 17,064.80
25/12/10	109640	£ 13,953.13