

Revenue Summary Position - December

Appendix A1

Month: December 2011

Director	Year to date				Full Year				
	Budget	Actual	Use of Reserves	Variance	Approved Budget	Forecast Outturn	Forecast Variance	Proposed use of Earmarked reserves	Forecast Variance after use of earmarked reserves.
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Social Care Health and Housing	40,646	39,695	-675	-1,516	55,701	56,503	802	-1,055	-253
Children's Services	26,175	23,610	-381	-2,946	35,485	34,531	-954	-408	-1,362
Sustainable Communities	37,991	37,522	-309	-777	50,654	51,048	394	-520	-126
Corporate Services	20,520	20,285	-744	-979	26,610	27,290	679	-743	-64
Contingency and Reserves	-1,406	-1,687	-230	-510	792	2,638	1,846	-230	1,616
Corporate Costs	3,801	4,668	0	867	12,006	12,144	138	0	138
Total	127,725	124,093	-2,339	-5,861	181,249	184,155	2,905	-2,956	-51

Funded by:

Council Tax	-27,636	-27,582	0	54	-127,487	-127,487	0	0	
Government Grant	-15,676	-15,676	0	0	-53,782	-53,782	0	0	
Total Funding	-43,312	-43,258	0	54	-181,268	-181,269	0	0	0
Balance	84,414	80,835	-2,339	-5,807	-20	2,886	2,905	-2,956	-51

Month: December 2011	Year to date				Year						
Director	Budget	Actual	Use of Reserves	Variance	Approved Budget	Forecast Outturn	Forecast Variance	Proposed use of Earmarked reserves	Forecast Variance after use of earmarked reserves.	Forecast % of Budget	RAG
	£000	£000	£000	£000	£000	£000	£000	£000	£000		
Social Care Health and Housing											
Director of Social Care, Health, Housing	79	158		79	105	118	13		13	12%	red
Housing Management (GF)	3,126	3,240	-4	110	4,168	3,694	-474	471	-3	0%	green
Adult Social Care	39,021	40,022	-310	691	53,534	55,153	1,619	-608	1,011	2%	amber
Commissioning	3,655	3,499	-82	-238	4,874	4,546	-328	-384	-712	-15%	amber
Business and Performance	-5,221	-7,098	-279	-2,157	-6,961	-7,202	-241	-320	-561	-8%	green
Sub Total Social Care and Health	40,661	39,820	-675	-1,516	55,720	56,308	588	-841	-253	0%	green
Children's Services											
Director of Children's Services	226	183	0	-42	300	300	0	0	0	0%	green
Children's Services Operations	15,353	15,467	-13	101	20,422	21,011	589	-13	576	3%	amber
Learning, Commissioning & Partnerships	6,033	4,185	-324	-2,173	8,037	6,842	-1,194	-343	-1,537	-19%	amber
Joint School Commissioning Service (Transport)	5,469	4,593	0	-876	7,935	7,535	-400	0	-400	-5%	green
Partnerships	456	545	-44	44	609	660	52	-52	0	0%	green
Sub Total Children's Services (excluding Schools)	27,538	24,973	-381	-2,946	37,302	36,348	-954	-408	-1,362	-4%	green
DSG Contribution to Central Support	-1,363	-1,363	0	0	-1,817	-1,817	0	0	0	0%	green
Sub Total Children's Services (excluding Schools)	26,175	23,610	-381	-2,946	35,485	34,531	-954	-408	-1,362	-4%	green

Month: December 2011	Year to date				Year						
Director	Budget	Actual	Use of Reserves	Variance	Approved Budget	Forecast Outturn	Forecast Variance	Proposed use of Earmarked reserves	Forecast Variance after use of earmarked reserves.	Forecast % of Budget	RAG
	£000	£000	£000	£000	£000	£000	£000	£000	£000		
Sustainable Communities											
Director of Sustainable Communities	683	544	0	-139	911	866	-45	0	-45	-5%	green
Economic Growth, Skills & Regeneration	4,844	4,813	-120	-150	6,459	6,612	153	-247	-94	-1%	green
Highways Transportation	10,081	10,163	-61	21	13,441	13,335	-106	-61	-167	-1%	green
Planning	5,194	4,675	-46	-565	6,925	6,954	29	-130	-101	-1%	green
Comm Safety Public Protec Waste Leisure	17,188	17,327	-82	57	22,918	23,281	363	-82	282	1%	amber
Sub Total Sustainable Communities	37,991	37,522	-309	-777	50,654	51,048	394	-520	-126	0%	green
ACE People											
ACE People and Organisation	0	66		66	0	177	177		177	0%	red
Communications	614	578	-10	-46	782	746	-36	-10	-46	0%	green
Customer Services	1,650	1,470	-18	-198	2,055	1,881	-173	-18	-191	-9%	green
Policy & strategy	396	360	-2	-38	537	501	-36	-1	-37	-7%	green
Customer & Community Insight	105	97		-8	139	125	-14		-14	-10%	amber
People	1,726	1,508	-7	-225	2,221	2,423	202	-7	195	9%	amber
Legal & Democratic Services	2,774	2,410	-188	-553	3,693	3,453	-240	-188	-428	-12%	amber
Sub Total ACE People	7,264	6,487	-225	-1,002	9,426	9,307	-120	-224	-344	-4%	green

Month: December 2011	Year to date				Year						
Director	Budget	Actual	Use of Reserves	Variance	Approved Budget	Forecast Outturn	Forecast Variance	Proposed use of Earmarked reserves	Forecast Variance after use of earmarked reserves.	Forecast % of Budget	RAG
	£000	£000	£000	£000	£000	£000	£000	£000	£000		
ACE Resources											
ACE Resources	0	83		83	0	115	115		115	0%	red
Programme & Performance	878	747	-97	-228	1,165	1,183	18	-97	-79	-7%	green
E Procurement & Payments	331	334	-55	-53	415	519	103	-55	48	12%	red
Finance	3,160	3,404	-121	124	4,249	4,718	469	-121	348	8%	amber
Category Review	0	0		0	0	0	0		0	0%	green
ICT	5,119	5,059		-61	6,496	6,417	-79		-79	-1%	green
Assets	3,393	3,518	-105	20	4,337	4,651	313	-105	208	5%	amber
Sub Total ACE Resources	12,881	13,145	-378	-114	16,663	17,602	939	-378	561	3%	amber
Chief Executive	374	652	-141	137	521	381	-140	-141	-281	-54%	amber
Sub Total Corporate Services	20,520	20,285	-744	-979	26,610	27,290	679	-743	-64	0%	green
Contingency and Reserves*	-1,406	-1,687	-230	-510	792	2,638	1,846	-230	1,616	204%	red

Month: December 2011	Year to date				Year						
Director	Budget	Actual	Use of Reserves	Variance	Approved Budget	Forecast Outturn	Forecast Variance	Proposed use of Earmarked reserves	Forecast Variance after use of earmarked reserves.	Forecast % of Budget	RAG
	£000	£000	£000	£000	£000	£000	£000	£000	£000		
Corporate Costs											
Debt Management	4,144	3,441		-702	10,617	10,285	-332		-332	-3%	green
Audit Fees	0	0		0	0	0	0		0	0%	green
Insurance	0	0		0	0	0	0		0	0%	green
Premature Retirement Costs	927	1,982		1,055	2,954	2,754	-200		-200	-7%	green
Corporate HRA Recharges	0	0		0	-104	-104	0		0	0%	green
Efficiencies	-1,269	-755		515	-1,461	-791	670		670	-46%	amber
Sub Total Corporate Costs	3,801	4,668		867	12,006	12,144	138	0	138	1%	amber
TOTAL Excluding Schools	127,740	124,218	-2,339	-5,861	181,268	183,960	2,691	-2,742	-51	0%	green
Schools											
Supported YPLA/DSG	-110,061	-110,061		0	-146,748	-146,748	0		0	0%	green
Schools ISB	110,061	110,061		0	146,748	146,748	0	0	0	0%	green
TOTAL Schools	0	0		0	0	0	0	0	0	0%	green
Housing Services (HRA)	-15	-125	110	0	-19	195	214	-214	0	0%	green
Total	127,725	124,093	-2,229	-5,861	181,249	184,155	2,905	-2,956	-51	0.0%	green
Net position incl reserves		121,864				181,198					

Month: December 2011	Year to date				Year						
Director	Budget	Actual	Use of Reserves	Variance	Approved Budget	Forecast Outturn	Forecast Variance	Proposed use of Earmarked reserves	Forecast Variance after use of earmarked reserves.	Forecast % of Budget	RAG
	£000	£000	£000	£000	£000	£000	£000	£000	£000		

Contingency and reserves*	Budget	Forecast	Balance
New Homes Bonus	-1,803	-1,121	682
Contribution to General Fund	1,400	1,400	0
Contribution to Redundancy reserve	750	750	0
Inflation contingency	-257	398	655
General contingency	0	2,100	2,100
Adult Community Learning Grant	0	-1,291	-1,291
Release of JTU reserve	0	-230	-230
SEPT transfer from ASC	300	0	-300
	390	2,006	1,616

Key:

- Forecast variance favourable up to 10%
- Forecast variance favourable greater than 10%
- Forecast variance adverse up to 10%
- Forecast variance adverse greater than 10%

green
amber
amber
red

C&CS 19 Dec CS Month: December 2011

	Director	Variance December	Variance September	Change in Variance	COMMENTARY
SC 13 Dec		£000	£000	£000	
	Social Care Health and Housing				
	Director of Social Care, Health, Housing	13	7	6	
	Housing Management (GF)	-3	3	-7	
	Adult Social Care	1,011	1,114	-104	Reduced respite care forecast for older people - £180k, increased care package forecast for Learning Disabilities £600k, reduced 65+ package spend on BUPA -£455k
	Commissioning	-712	-330	-381	NHS grant applied in Quarter 3 to occupational therapy equipment and telecare services
	Business and Performance	-561	-413	-148	Increase in forecast customer contributions
500.1011	Sub Total Social Care and Health	-253	382	-634	
	Housing Services (HRA)	0	0	0	
500.1011	Sub Total Social Care Health and Housing	-253	382	-634	
	Children's Services				
	Director of Children's Services	0	0	0	
	Childrens Services Operations	576	382	194	Additional Child Protection placements, increases in Foster Allowances, Special Guardianship Orders and Agency offset by additional income from CWD respite recharges
	Learning, Commissioning & Partnerships	-1,537	-925	-612	Contributions from DSG releasing core funding and savings from held vacancies
	Joint School Commissioning Service (Transport)	-400	377	-777	Contributions from DSG and overall review of Transport costs and new contracts
400.101	Sub Total Childrens Services (excluding Schools)	-1,362	-166	-1,196	
	Sustainable Communities				
	Director of Sustainable Communities	-45	-55	10	
	Economic Growth, Skills & Regeneration	-94	-83	-11	Use £100k for Next Generation Broadband study. ACL income recalculated £60k.
	Highways Transportation	-167	-253	86	Vacancy and Superannuation savings £185k (ITU).
	Planning	-101	-508	407	Large planning fees offset forecast £120k reduction in building control. JTU Surplus transferred to contingency
	Comm Safety Public Protec Waste Leisure	282	97	185	Waste contract uplift -£400k absorbed by division.
600.1011	Sub Total Sustainable Communities	-126	-802	676	

		ACE People & Organisation			
	ACE People	177	177	0	ACE costs resulting from Corporate Services restructure.
	Communications	-46	-37	-8	Post held vacant and savings due to two surveys being combined.
	AD Customer & Systems	-191	-161	-30	Budget transfer as part of Customer Service Migration, plus reduction in car mileage forecast.
	Policy & strategy	-37	-17	-20	Staff cost savings and deferral of Customer Relationship Manangement implementation.
	Customer & Community Insight	-14	-1	-13	
	AD People	195	82	113	Costs associated with winding up HEART traded service plus staffing and overhead costs.
	Legal & Democratic Services	-428	-284	-145	Review of Elections cost, including release of £180k reserve.
200.1011	Sub Total ACE People & Organisation	-344	-241	-103	
		ACE Resources			
	ACE Resources	115	149	-34	ACE costs resulting from Corporate Services restructure.
	Programme & Performance	-79	-43	-37	Delayed implementation of Performance Management System.
	E Procurement & Payments	48	106	-57	Cost of Interim Head of Procurement.
	Chief Finance Officer	348	274	74	Reduced interim costs, continued staff secondment and reduction to Bursary forecast.
	Category Review	0	0	0	
	ICT	-79	0	-79	Additional salaries being charged to capital, and vacancies being held longer than previously forecast.
	Chief Assets Officer	208	312	-103	Reduction in capitalised salaries and income pressures partly offset by savings in repairs and maintenance.
200.1011	Sub Total ACE Resources	561	798	-237	
	Office of the Chief Executive	-281	-287	6	Savings resulting from Corporate Services restructure
	Total Corporate Services	-64	271	-334	
	Contingency and Reserves	1,616	316	1,300	Recognise increased level of risks identified
7800.1011	Corporate Costs	138	87	51	Reduced debt financing and pension costs partly offset by unachievable efficiency.
	TOTAL Excluding Schools	-51	86	-137	
		Schools			
4600.1011,4650.1011, 4700.1011, 4750.1011	Central DSG	0	0	0	
	Schools Budget	0	0	0	
	Schools ISB	0	0	0	
	TOTAL Schools	0	0	0	
	Total	-51	86	-137	

Revenue Subjective analysis December 2011 - Forecast Outturn										
Expenditure Type	Staffing costs	Premises and Transport	Supplies and Services	Third Party Payments	Other	Gross Costs	Income	Grants	Total Income	Net Costs
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Director										
Social Care Health and Housing	17,236	870	5,823	67,193	0	91,122	-17,119	-17,500	-34,619	56,503
Children's Services	24,590	9,143	24,687	10,614	0	69,035	-9,881	-24,623	-34,504	34,531
Sustainable Communities	21,003	2,852	8,866	30,123	59	62,904	-9,178	-2,679	-11,857	51,048
Corporate Services	25,016	3,331	11,639	-9,993	83,959	113,953	-84,056	-2,608	-86,664	27,290
Contingency and Reserves	0	0	3,650	0	1,400	5,050	0	-2,412	-2,412	2,638
Corporate Costs	2,643	0	-30	10,935	0	13,548	-1,004	-400	-1,404	12,144
Total Excluding Schools	90,489	16,196	54,636	108,872	85,419	355,612	-121,237	-50,222	-171,459	184,154

Notes:

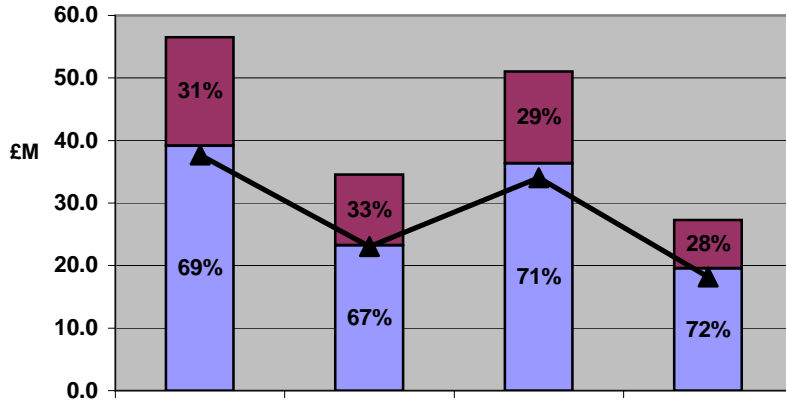
Supplies and services * Equipment, Furniture and Materials, Professional Services, Communication and Computing, Conference Expenses, Grants and Subscriptions

Third Party Payments * Other Government/Local Government Agencies, Payments to contractors

Other * Capital Financing, Rent rebates and allowances, Reserves

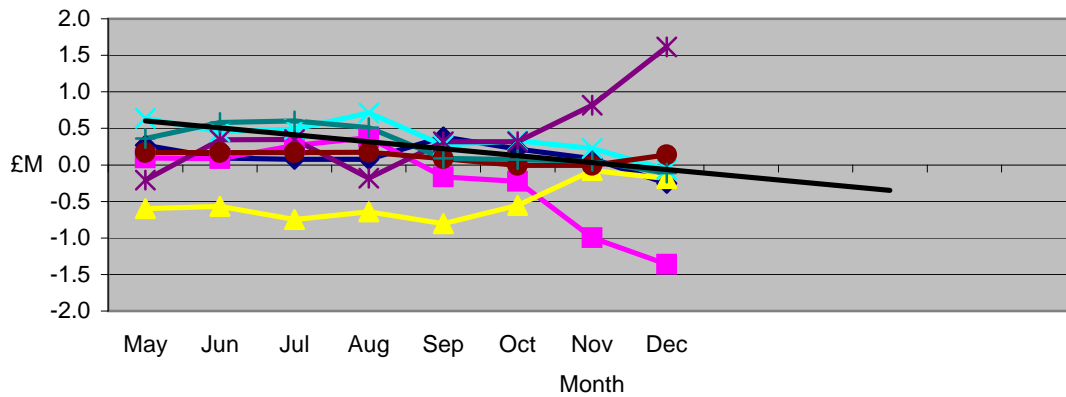
Graphical Analysis

Actual YTD v ROY Spend required to achieve forecast as at December (75% through the year)



- ROY
- Actual to Date
- Spend required to achieve forecast (December = month 9 [75%])

Monthly Forecast Variance by Directorate - December



- Social Care Health & Housing
- Sustainable Communities
- Contingency & Reserves
- Children's Services
- Corporate Services
- Corporate Costs
- Total
- Linear (Total)

Earmarked Reserves - Month: December 2011

Description	Opening Balance 2011/12	Increase in reserves	Spend against reserves	Release of reserves	Proposed transfer to Reserves	Proposed Closing Balance 2011/12
	£000	£000	£000	£000	£000	£000
Social Care Health and Housing Reserves						
Social Care Reform Grant	415		335			80
Deregistration of Care Homes	583		216			367
LD Campus Closure	744		384			360
Supporting People	305		305			0
Reablement	222					222
Winter Pressure	348					348
Disabled Facilities Grant revenue funding					475	475
	2,617	0	1,240	0	475	1,377
Children's Services Reserves						
School Forum	4		3			1
School Specific Contingency	1,062		70			992
Performance Reward Grant	174		0			174
LSP Sustainable Neighbourhoods	48		28			20
Community Engagement work	6		6			0
Targeted Support for Empowerment Improvement Project	18		18			0
	1,312	0	125	0	0	1,187
Sustainable Communities Reserves						
Adaptation of open space	449					449
Bedford & Luton Resilience Forum	65					65
Business growth grants	96					96
Community Safety partnership fund	89					89
Conservation Fund for Fairfield Hospital	34		34			0
External Funded Regeneration reserve	492					492
GAF -Project Delivery reserve	82		32			50
Housing Planning Delivery Grant	400			400		0
Leisure Centre Sinking Fund	124					124
Library services review	45		45			0
Local Development Framework	100		100			0
Luton and South Bedfordshire Joint Growth Committee	460			230		230
Minerals and Waste partnership funds	104					104
NIRAH	71					71
Transport Sinking Fund	125					125
	2,736	0	211	630	0	1,895
Corporate Services Reserves						
Invest to Save, Recovery project - Legal	5		5			0
Invest to save, Recovery project HR	43		43			0
Invest to Save, Recovery project - Web development	21		21			0
	69	0	69	0	0	0
Corporate Reserves						
Redundancy/Restructure Reserve	2,117	750	1132			1,735
Insurance reserve	3,059		31			3,028
Elections Fund	180		180			0
Contingency				230		0
	5,356	750	1,573	-230	0	4,763
Total Earmarked Reserves	12,089	750	3,218	875	475	9,221
Housing Revenue Account Reserves						
HRA	3,743		214			3,529
Business Process Re-engineering	46		0			46
Major Repairs (HRA)	200					200
	3,989	0	214	0	0	3,775
School Reserves						
Revenue 3030050	10,552					10,552
Capital 3030033	4,423					4,423
	14,975	0	0	0	0	14,975
GRAND TOTAL	31,053	750	3,432	875	475	27,971

50% share to Luton BC

APPENDIX C

Debtors December 2011

DIRECTORATE	1 to 14 Days		15 to 30 Days		31 to 60 Days		61 to 90 Days		91 to 365 days		1 year and over		Total Debt	
	£k	%	£k	%	£k	%	£k	%	£k	%	£k	%	£k	%
Social Care Health & Housing	216	2%	258	3%	272	3%	155	2%	344	4%	291	3%	1,536	16%
Children's Services	135	1%	541	6%	6	0%	52	1%	111	1%	63	1%	908	9%
Sustainable Communities	132	1%	657	7%	517	5%	43	0%	1,106	11%	86	1%	2,541	26%
ACE People	6	0%	45	0%	2	0%	6	0%	16	0%	4	0%	79	1%
ACE Resources	517	5%	209	2%	115	1%	57	1%	195	2%	278	3%	1,371	14%
NHS Bedfordshire	159	2%	880	9%	237	2%	2	0%	815	8%	0	0%	2,093	21%
Unallocated & Non Directorate	0	0%	-1	0%	-3	0%	-1	0%	-10	0%	3	0%	-12	0%
House Sales	-1	0%	69	1%	127	1%	55	1%	503	5%	422	4%	1,175	12%
Grants	54	1%	0	0%	50	1%	0	0%	0	0%	1	0%	105	1%
GRAND TOTAL	1,218	12%	2,658	27%	1,323	14%	369	4%	3,080	31%	1,148	12%	9,796	100%
PREVIOUS QUARTER	2,161	20%	2,043	19%	1,682	15%	292	3%	3,612	33%	1,146	10%	10,936	100%

