

## Appendices

### Appendix A1 – Council Revenue Summary

Month: December 2012		Year to date				Full 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.	
	£000	£000	£000	£000	£000	£000	£000	£000	£000	
Social Care Health and Housing	41,594	38,564	-38	-3,068	55,586	55,079	-507	-91	-598	
Children's Services	23,796	25,295	-224	1,275	32,544	35,576	3,032	-1,695	1,337	
Sustainable Communities	34,886	34,097	39	-749	47,712	47,433	-279	-444	-723	
Corporate Services	20,837	19,794	-453	-1,495	28,553	29,280	727	-834	-107	
Contingency and Reserves	-2,956	-3,214	0	-258	204	-49	-253	1,100	847	
Corporate Costs	10,698	10,101	0	-597	13,801	13,007	-793	0	-793	
<b>Total (Excl Schools &amp;HRA)</b>	<b>128,855</b>	<b>124,637</b>	<b>-676</b>	<b>-4,892</b>	<b>178,399</b>	<b>180,326</b>	<b>1,927</b>	<b>-1,964</b>	<b>-37</b>	
Schools	-537	-535	0	2	547	1,189	642	-867	-225	
HRA	0	-209	0	-209	0	0	0	0	0	
<b>Total</b>	<b>128,318</b>	<b>123,893</b>	<b>-676</b>	<b>-5,099</b>	<b>178,946</b>	<b>181,515</b>	<b>2,569</b>	<b>-2,831</b>	<b>-262</b>	

## Appendix A2 – Directorate Summary

Month: December 2012	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.
		£000	£000	£000	£000	£000	£000	£000	£000	£000
<b>Social Care Health and Housing</b>										
Director of Social Care, Health, Housing	30	152	0	122	39	62	23	0	23	
Housing Management (GF)	2,943	2,925	0	-18	3,925	3,914	-10	0	-10	
Adult Social Care	41,648	38,981	227	-2,440	55,500	54,613	-887	287	-600	
Commissioning	3,481	2,684	-47	-844	4,641	4,269	-372	-27	-399	
Business and Performance	-6,507	-6,179	-218	111	-8,520	-7,780	740	-351	389	
<b>Sub Total Social Care and Health</b>	<b>41,594</b>	<b>38,564</b>	<b>-38</b>	<b>-3,068</b>	<b>55,586</b>	<b>55,079</b>	<b>-507</b>	<b>-91</b>	<b>-598</b>	
<b>Children's Services</b>										
Director of Children's Services	225	187	0	-37	300	262	-37	0	-37	
Children's Services Operations	15,466	17,689	-29	2,193	20,714	24,246	3,532	-1,310	2,222	
Learning, Commissioning & Partnerships	3,653	2,707	-140	-1,085	5,305	4,504	-801	-330	-1,131	
Joint School Commissioning Service (Transport)	5,284	5,508	0	224	7,437	7,720	283	0	283	
Partnerships	530	566	-55	-19	606	660	55	-55	0	
<b>Sub Total Children's Services (excluding Schools)</b>	<b>25,159</b>	<b>26,658</b>	<b>-224</b>	<b>1,275</b>	<b>34,361</b>	<b>37,393</b>	<b>3,032</b>	<b>-1,695</b>	<b>1,337</b>	
DSG Contribution to Central Support	-1,363	-1,363	0	0	-1,817	-1,817	0	0	0	
<b>Sub Total Children's Services (excluding Schools)</b>	<b>23,796</b>	<b>25,295</b>	<b>-224</b>	<b>1,275</b>	<b>32,544</b>	<b>35,576</b>	<b>3,032</b>	<b>-1,695</b>	<b>1,337</b>	
<b>Sustainable Communities</b>										
Director of Sustainable Communities	576	505	0	-72	768	769	0	0	0	
Economic Growth, Skills & Regeneration	4,011	4,182	-51	121	5,389	5,836	447	-296	151	
Highways Transportation	8,194	8,208	-62	-48	11,239	11,443	204	-112	92	
Planning	4,856	4,167	0	-689	6,823	6,830	7	-82	-75	
Comm Safety Public Protec Waste Leisure	17,250	17,035	152	-62	23,493	22,555	-937	46	-891	
<b>Sub Total Sustainable Communities</b>	<b>34,886</b>	<b>34,097</b>	<b>39</b>	<b>-749</b>	<b>47,712</b>	<b>47,433</b>	<b>-279</b>	<b>-444</b>	<b>-723</b>	
<b>People &amp; Organisation</b>										
People and Organisation Leadership	139	170	-15	16	190	248	58	-58	0	
Communications	543	474	0	-69	724	721	-3	0	-3	
Customer Services	1,416	1,431	0	15	1,888	1,922	35	0	35	
Policy & strategy	250	209	0	-41	333	312	-21	0	-21	
Customer & Community Insight	69	86	0	18	91	114	22	0	22	
People	1,826	1,747	-10	-89	2,435	2,521	86	-10	76	
Legal & Democratic Services	2,746	2,491	-25	-280	3,968	3,962	-6	-25	-31	
<b>Sub Total People &amp; Organisation</b>	<b>6,988</b>	<b>6,609</b>	<b>-50</b>	<b>-429</b>	<b>9,629</b>	<b>9,801</b>	<b>172</b>	<b>-93</b>	<b>79</b>	
<b>Resources</b>										
Programme & Performance	744	489	-93	-347	991	931	-61	-289	-350	
E Procurement & Payments	241	257	0	16	322	355	34	0	34	
Finance	3,016	3,110	-35	59	4,481	4,804	323	-35	288	
Information Assets	5,064	4,528	-207	-743	6,752	6,951	199	-349	-150	
Assets	4,518	4,579	-68	-6	6,023	6,140	117	-68	49	
<b>Sub Total Resources</b>	<b>13,583</b>	<b>12,964</b>	<b>-403</b>	<b>-1,022</b>	<b>18,570</b>	<b>19,182</b>	<b>612</b>	<b>-741</b>	<b>-129</b>	
<b>Chief Executive</b>	<b>266</b>	<b>221</b>	<b>0</b>	<b>-45</b>	<b>355</b>	<b>298</b>	<b>-57</b>	<b>0</b>	<b>-57</b>	
<b>Sub Total Corporate Services</b>	<b>20,837</b>	<b>19,794</b>	<b>-453</b>	<b>-1,495</b>	<b>28,553</b>	<b>29,280</b>	<b>727</b>	<b>-834</b>	<b>-107</b>	
<b>Contingency and Reserves*</b>	<b>-2,956</b>	<b>-3,214</b>	<b>0</b>	<b>-258</b>	<b>204</b>	<b>-49</b>	<b>-253</b>	<b>1,100</b>	<b>847</b>	
<b>Corporate Costs</b>										
Debt Management	8,775	7,887	0	-888	11,700	10,626	-1,074	0	-1,074	
Premature Retirement Costs	2,216	2,356	0	141	2,954	2,896	-58	0	-58	
Corporate HRA Recharges	-68	-68	0	0	-90	-90	0	0	0	
Efficiencies	-225	-74	0	151	-763	-424	339	0	339	
<b>Sub Total Corporate Costs</b>	<b>10,698</b>	<b>10,101</b>	<b>0</b>	<b>-597</b>	<b>13,801</b>	<b>13,007</b>	<b>-793</b>	<b>0</b>	<b>-793</b>	
<b>TOTAL Excluding Schools</b>	<b>128,855</b>	<b>124,638</b>	<b>-676</b>	<b>-4,892</b>	<b>178,399</b>	<b>180,326</b>	<b>1,927</b>	<b>-1,964</b>	<b>-37</b>	
<b>Schools</b>										
Schools ISB	-537	-535	0	2	547	1,189	642	-867	-225	
<b>TOTAL Schools</b>	<b>-537</b>	<b>-535</b>	<b>0</b>	<b>2</b>	<b>547</b>	<b>1,189</b>	<b>642</b>	<b>-867</b>	<b>-225</b>	
Housing Services (HRA)	0	-209	0	-209	0	0	0	0	0	
<b>Total</b>	<b>128,318</b>	<b>123,894</b>	<b>-676</b>	<b>-5,100</b>	<b>178,946</b>	<b>181,515</b>	<b>2,569</b>	<b>-2,831</b>	<b>-262</b>	

## Appendix A3 – Monthly forecast variance

Director	November Variance	December Variance	Difference	COMMENTARY
	£000	£000	£000	
<b>Social Care Health and Housing</b>				
Director of Social Care, Health, Housing	17	23	6	
Housing Management (GF)	(1)	(10)	(9)	
Adult Social Care	145	(600)	(745)	Reablement under spend £533k, transitions for younger people with disabilities £152k - costs in package forecast and recruitment not likely this financial year
Commissioning	(104)	(399)	(296)	Contract under spends in Learning Disability blocks £112k, Equipment Pooled Budget reduced over spend, Implementaton of Dementia Premium deferred to 13/14 - £100k
Business and Performance	(116)	389	505	Budget Build error - reserve transfer no longer used - reserve re-classified as Residential Futures
<b>Sub Total Social Care and Health</b>	<b>(59)</b>	<b>(598)</b>	<b>(539)</b>	
Housing Services (HRA)	-	-	-	
<b>Sub Total Social Care Health and Housing</b>	<b>(59)</b>	<b>(598)</b>	<b>(539)</b>	
<b>Children's Services</b>				
Director of Children's Services	-	(37)	(37)	
Children's Services Operations	1,986	2,222	237	
Learning, Commissioning & Partnerships	(739)	(1,131)	(392)	
Joint School Commissioning Service (Transport)	232	283	52	
Partnerships	0	(0)	(1)	
<b>Sub Total Children's Services (excluding Schools)</b>	<b>1,478</b>	<b>1,337</b>	<b>(141)</b>	
<b>Sustainable Communities</b>				
Director of Sustainable Communities	9	0	(9)	
Economic Growth, Skills & Regeneration	121	151	30	
Highways Transportation	154	92	(62)	
Planning	(10)	(75)	(65)	
Comm Safety Public Protect Waste Leisure	(852)	(891)	(39)	
<b>Sub Total Sustainable Communities</b>	<b>(579)</b>	<b>(723)</b>	<b>(144)</b>	
<b>ACE People &amp; Organisation</b>				
ACE People	0	0	-	
Communications	(3)	(3)	-	
Customer Services	29	35	5	
Policy & strategy	(21)	(21)	-	
Customer & Community Insight	22	22	-	
People	81	76	(5)	
Legal & Democratic Services	29	(31)	(59)	Reduction to legal services disbursements and staff costs within democratic services plus income to offset part of the Lord Lieutenant costs.
<b>Sub Total ACE People &amp; Organisation</b>	<b>138</b>	<b>79</b>	<b>(59)</b>	
<b>ACE Resources</b>				
Programme & Performance	(50)	(350)	(300)	Release of Invest To Save, not required.
E Procurement & Payments	27	34	7	
Finance	391	288	(103)	£70k additional income in Customer Accounts and £30k reduction in Audit certification fees.
Category Review	-	-	-	
Information Assets	(152)	(150)	2	
Assets	49	49	-	
<b>Sub Total ACE Resources</b>	<b>265</b>	<b>(129)</b>	<b>(395)</b>	
<b>Chief Executive</b>	<b>-</b>	<b>(57)</b>	<b>(57)</b>	Review of Professional Services budget.
<b>TOTAL Corporate Services</b>	<b>403</b>	<b>(107)</b>	<b>(510)</b>	
<b>Contingency and Reserves</b>	<b>(253)</b>	<b>847</b>	<b>1,100</b>	
<b>Corporate Costs</b>	<b>(793)</b>	<b>(793)</b>	<b>-</b>	
<b>TOTAL Excluding Schools</b>	<b>198</b>	<b>(37)</b>	<b>(235)</b>	
Schools ISB	(0)	(225)	(225)	
<b>TOTAL Schools</b>	<b>(0)</b>	<b>(225)</b>	<b>(225)</b>	
<b>Total</b>	<b>198</b>	<b>(262)</b>	<b>(460)</b>	

## Appendix A4 – Subjective Analysis

Revenue Subjective analysis December 2012 - 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
<b>Director</b>										
<b>Social Care Health and Housing</b>	17,124	932	3,719	54,734	11,398	<b>87,906</b>	(15,550)	(17,277)	(32,827)	<b>55,079</b>
<b>Children's Services</b>	22,344	1,769	23,409	16,794	2,714	<b>67,030</b>	(7,538)	(23,916)	(31,454)	<b>35,576</b>
<b>Sustainable Communities</b>	19,741	2,965	8,037	29,366	234	<b>60,343</b>	(8,030)	(4,880)	(12,910)	<b>47,433</b>
<b>Corporate Services</b>	23,622	3,949	14,793	558	80,420	<b>123,342</b>	(89,862)	(4,199)	(94,062)	<b>29,280</b>
<b>ACE People</b>	9,926	459	1,879	285	2	<b>12,552</b>	(2,653)	(98)	(2,751)	<b>9,801</b>
<b>ACE Resources</b>	13,408	3,487	12,906	274	80,418	<b>110,492</b>	(87,209)	(4,102)	(91,311)	<b>19,182</b>
<b>Chief Executive</b>	287	3	8	-	-	<b>298</b>	-	-	-	<b>298</b>
<b>Contingency and Reserves</b>	-	-	1,111	-	3,034	<b>4,145</b>	-	(4,194)	(4,194)	<b>(49)</b>
<b>Corporate Costs</b>	2,817	-	(345)	-	11,574	<b>14,046</b>	(940)	(99)	(1,039)	<b>13,007</b>
<b>Total Excluding Schools</b>	<b>51,246</b>	<b>9,614</b>	<b>50,724</b>	<b>101,452</b>	<b>109,374</b>	<b>356,812</b>	<b>(121,920)</b>	<b>(54,566)</b>	<b>(176,485)</b>	<b>180,326</b>

## Appendix C – Risks and Upsides

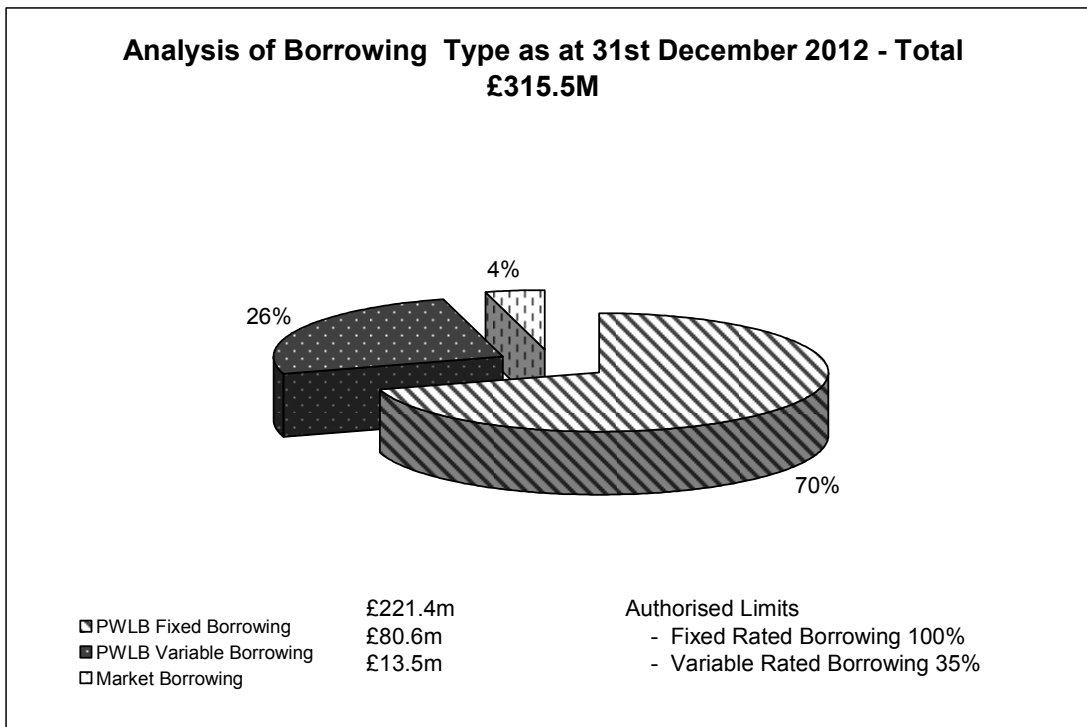
All known risks are now incorporated into the outturn forecast.

## Appendix D – Debt

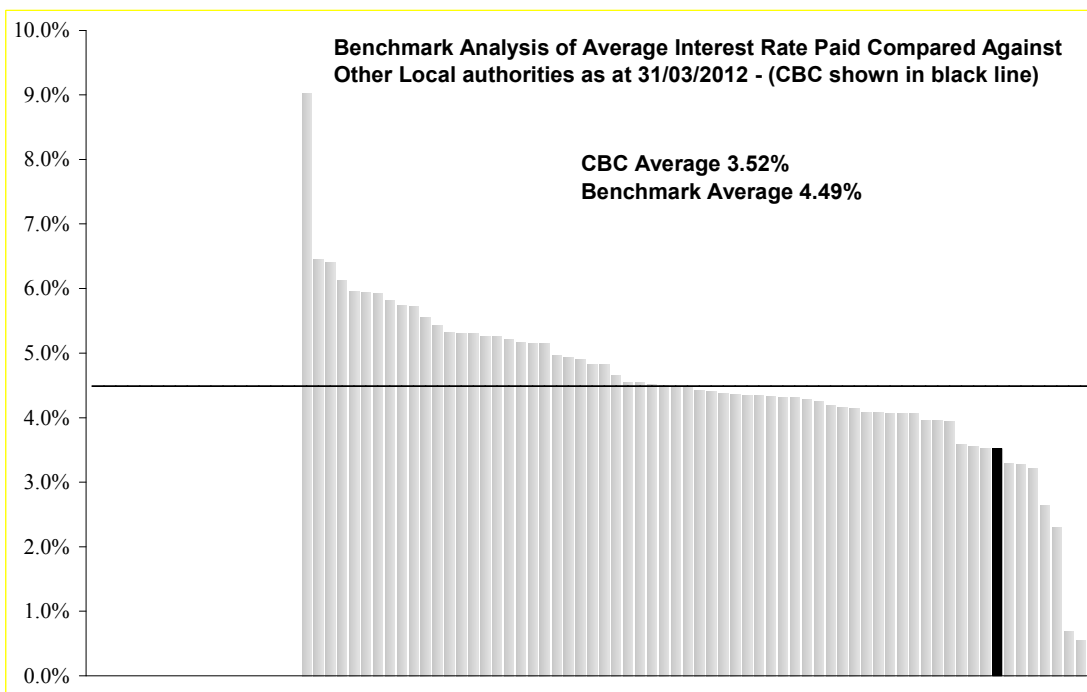
<b>Debtors December 2012</b>														
<b>DIRECTORATE</b>	<b>1 to 14 Days</b>		<b>15 to 30 Days</b>		<b>31 to 60 Days</b>		<b>61 to 90 Days</b>		<b>91 to 365 days</b>		<b>1 year and over</b>		<b>Total Debt</b>	
	£k	%	£k	%	£k	%	£k	%	£k	%	£k	%	£k	%
<b>Social Care Health &amp; Housing</b>	202	13%	379	25%	156	10%	103	7%	322	21%	371	24%	1,533	100%
<b>Children's Services</b>	16	3%	364	61%	86	14%	2	0%	33	6%	95	16%	596	100%
<b>Sustainable Communities</b>	489	16%	223	7%	813	26%	396	13%	556	18%	617	20%	3,094	100%
<b>ACE People</b>	11	8%	38	27%	56	40%	2	1%	23	16%	10	7%	140	100%
<b>ACE Resources</b>	493	40%	355	29%	25	2%	24	2%	185	15%	138	11%	1,220	100%
<b>NHS Bedfordshire</b>	14	2%	332	45%	229	31%	131	18%	15	2%	13	2%	734	100%
<b>Unallocated &amp; Non Directorate</b>	0	0%	-6	22%	-6	22%	-4	15%	-8	30%	-3	11%	-27	100%
<b>House Sales</b>	27	2%	58	4%	51	4%	63	4%	476	33%	747	53%	1,422	100%
<b>Grants</b>	2,325	133%	-648	-37%	47	3%	0	0%	22	1%	1	0%	1,747	100%
<b>GRAND TOTAL</b>	<b>3,577</b>	<b>34%</b>	<b>1,095</b>	<b>10%</b>	<b>1,457</b>	<b>14%</b>	<b>717</b>	<b>7%</b>	<b>1,624</b>	<b>16%</b>	<b>1,989</b>	<b>19%</b>	<b>10,459</b>	<b>100%</b>
<b>PREVIOUS MONTH</b>	1,925	15%	3,186	25%	1,218	9%	1,212	9%	3,753	29%	1,710	13%	13,004	100%

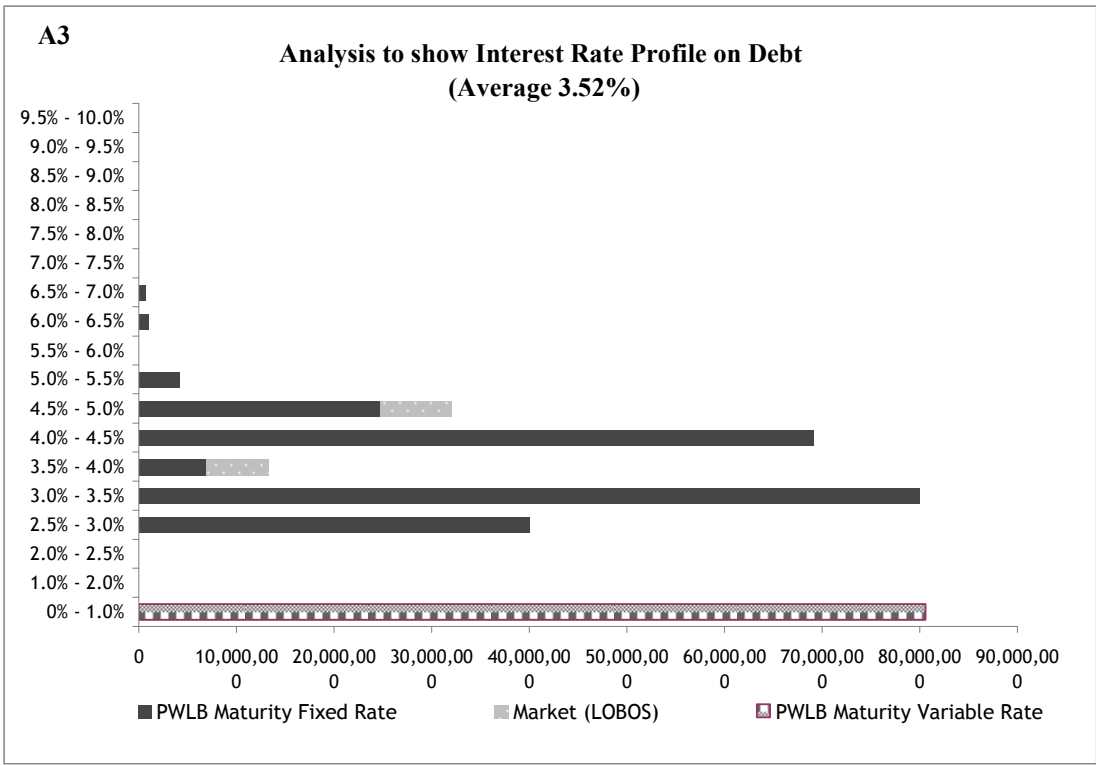
Appendix E – Treasury Management Performance Dashboard  
SECTION A: DEBT INFORMATION

A1

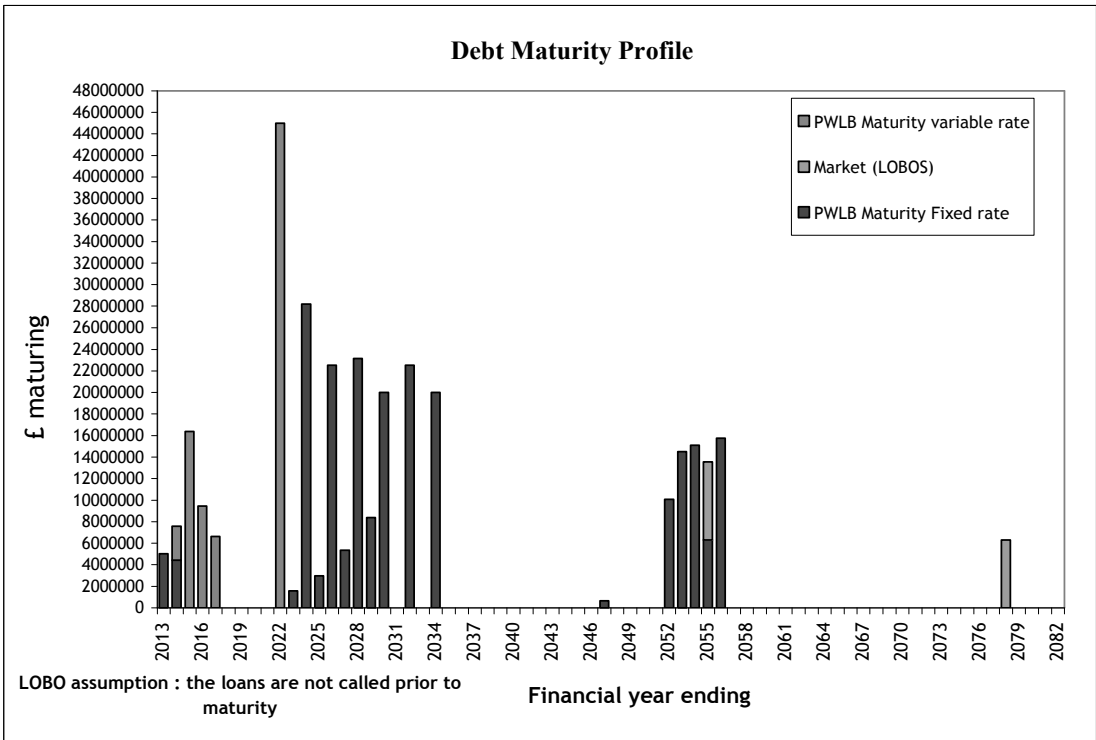


A2

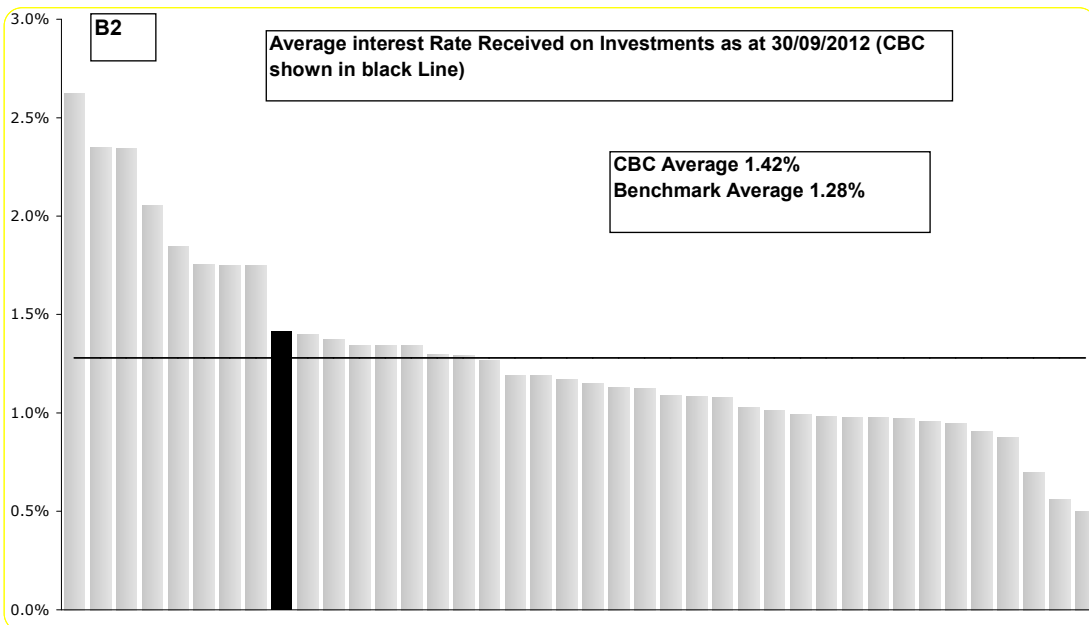
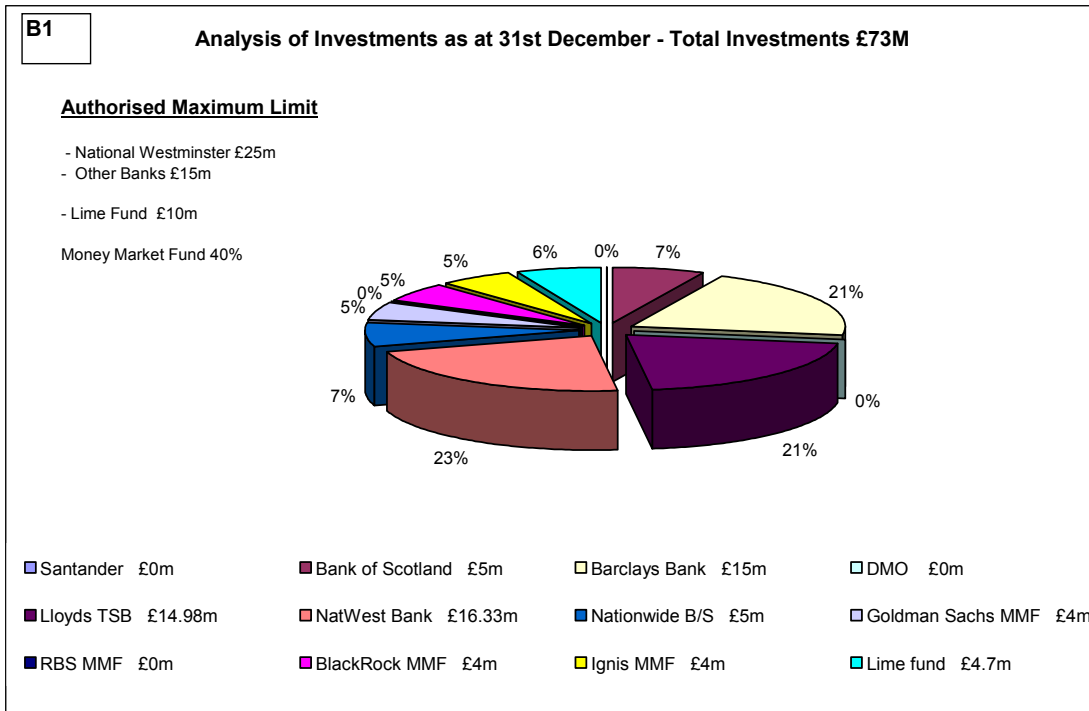




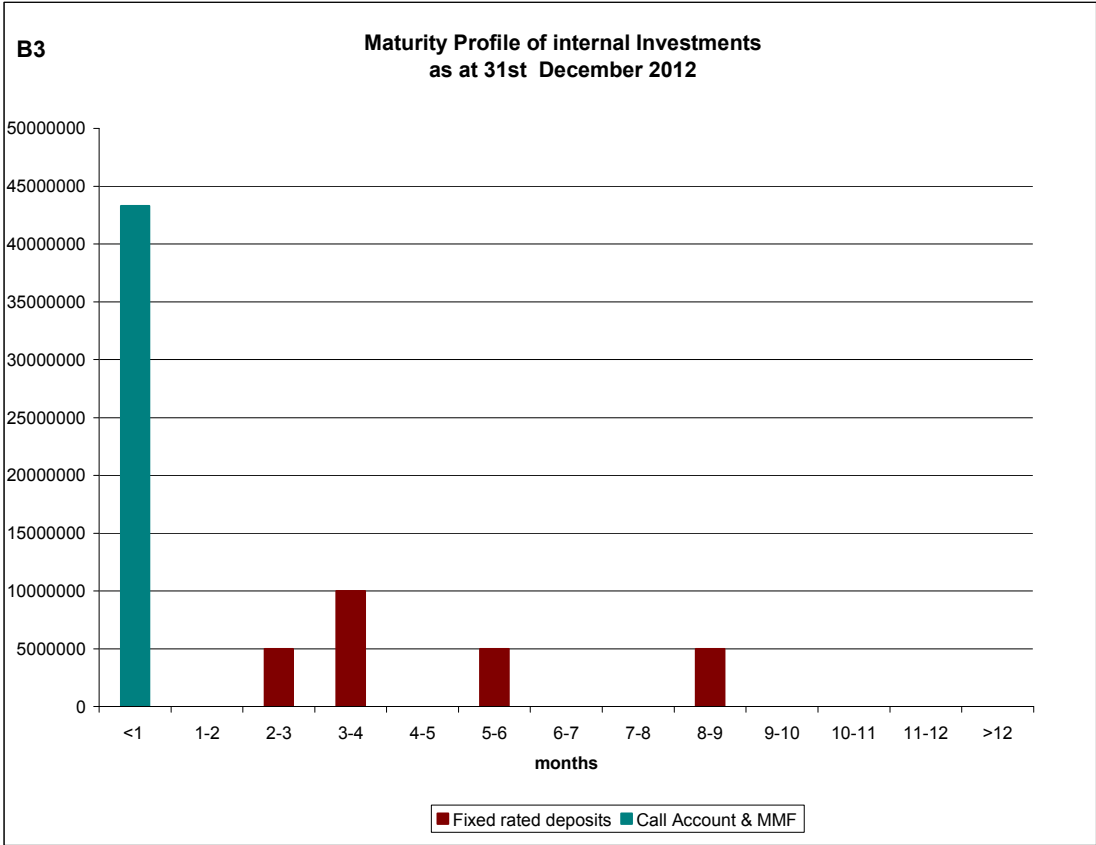
A4



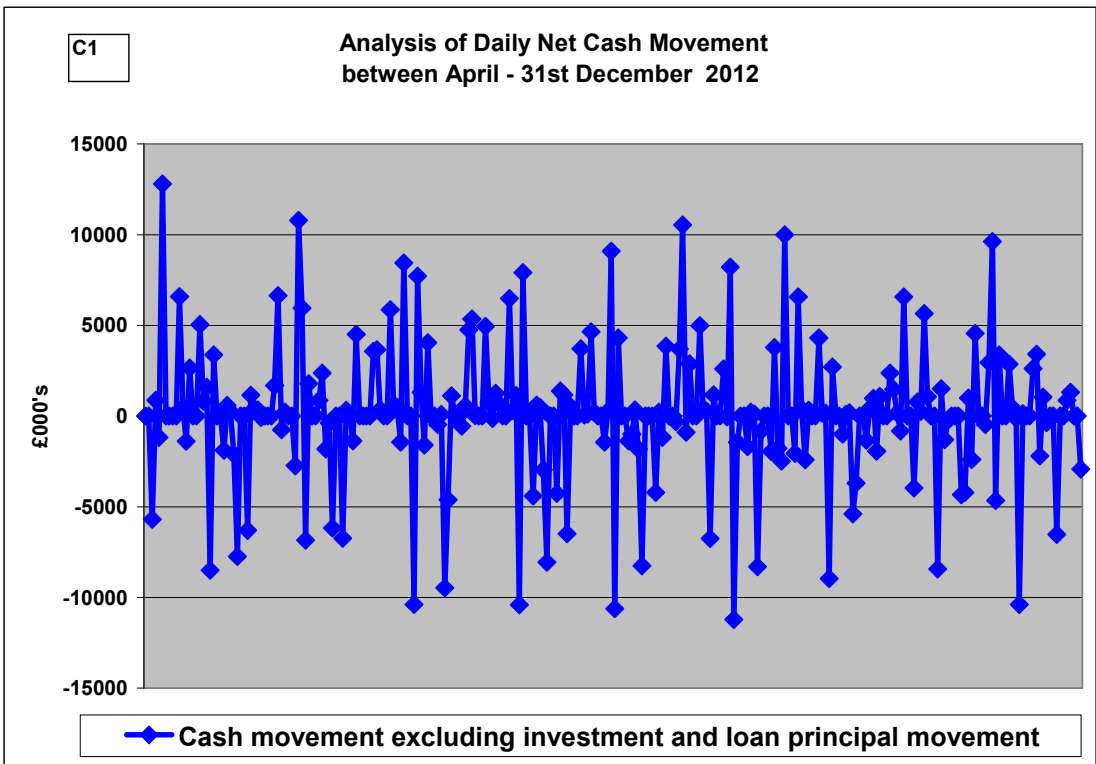
## SECTION B: INVESTMENT INFORMATION





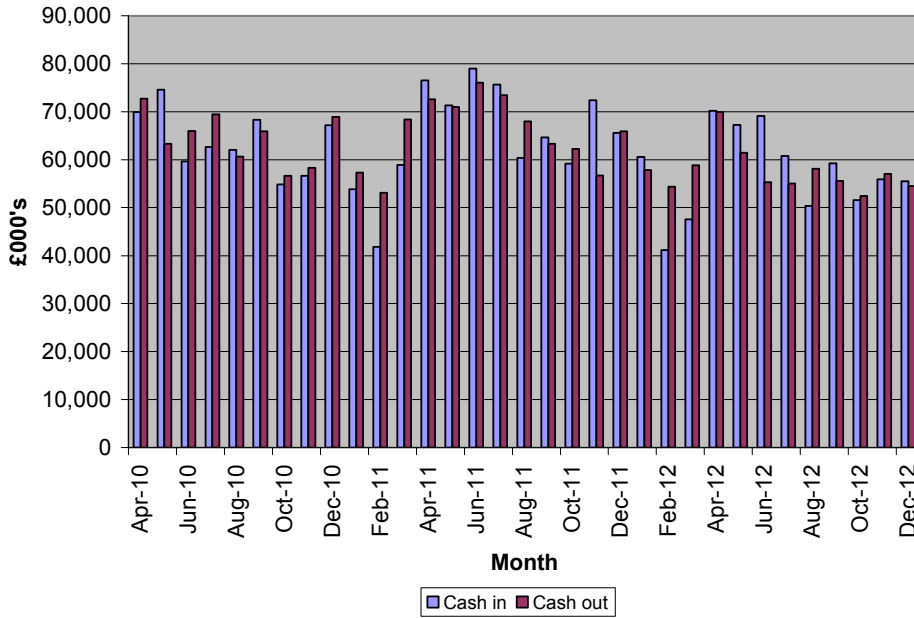


**SECTION C: CASH MANAGEMENT**



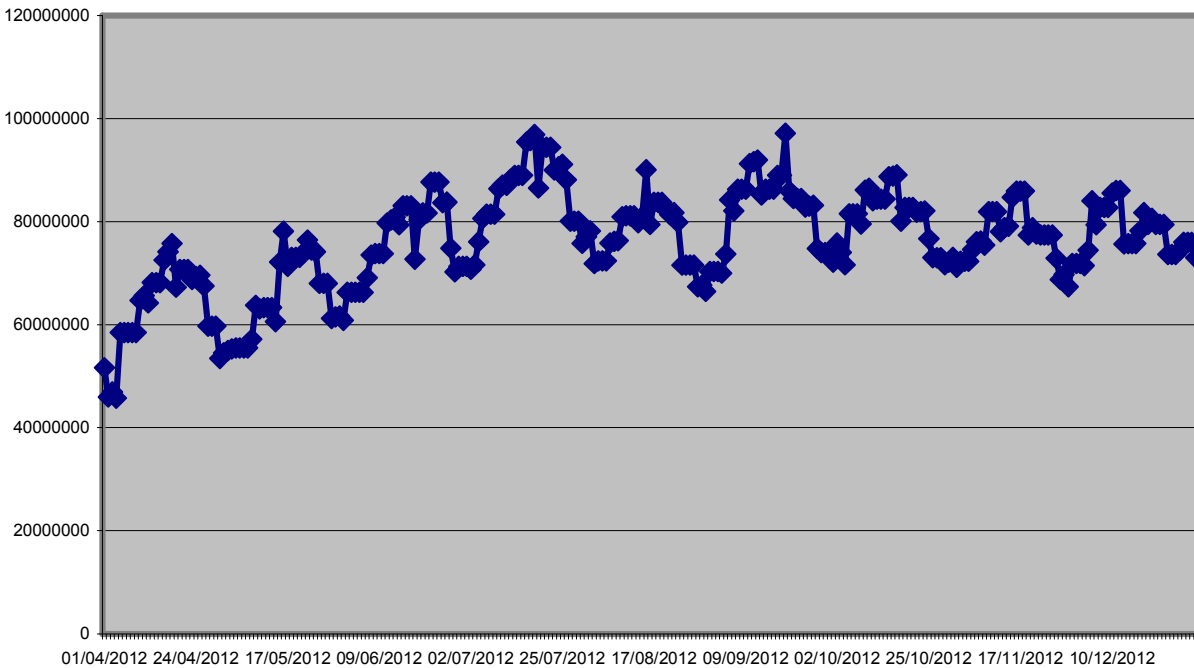
C2

**Monthly Cashflow Analysis (Excluding Investment & Loan Principal Movements)  
to 31st December 2012**

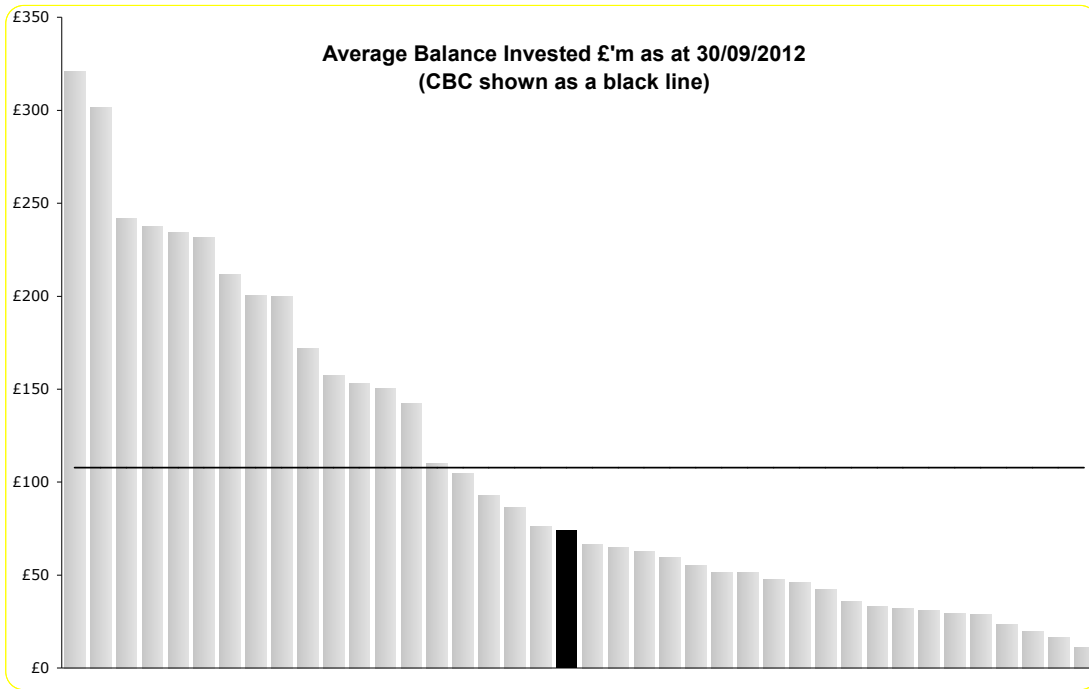


C3

**Analysis of investments held by Council including  
externally managed funds between 1st April 2012 to 31st December 2012**



C4



CBC Average £74m    Benchmark Average £108m