

Appendix **A1** – Council Revenue Summary

Month: March 2013	March Outturn		
Director	Budget	Actual	Variance
	£000	£000	£000
Social Care Health and Housing	55,586	53,861	(1,725)
Children's Services	32,364	34,414	2,050
Sustainable Communities	47,421	46,578	(843)
Corporate Services	29,017	29,229	212
Contingency and Reserves	210	1,360	1,150
Corporate Costs	13,801	12,718	(1,083)
Public Health	0	0	0
Total (Excl Schools &HRA)	178,399	178,160	(239)
Schools	550	262	(289)
HRA	0	0	0
Total	178,949	178,422	(528)

Appendix A2 – Directorate Summary

Month: March 2013	Year		
	Budget	Actual	Variance
Director	£000	£000	£000
Social Care Health and Housing			
Director of Social Care, Health, Housing	184	203	18
Housing Management (GF)	3,925	3,807	(117)
Adult Social Care	55,285	53,962	(1,324)
Commissioning	4,711	4,351	(360)
Business and Performance	(8,520)	(8,462)	58
Total Social Care and Health	55,586	53,861	(1,725)
Children's Services			
Director of Children's Services	300	255	(44)
Children's Services Operations	20,534	24,137	3,603
Learning, Commissioning & Partnerships	5,305	3,486	(1,819)
Joint School Commissioning Service (Transport)	7,437	7,747	310
Partnerships	606	605	(0)
Total Children's Services (excluding Schools)	34,181	36,231	2,050
DSG Contribution to Central Support	(1,817)	(1,817)	0
Total Children's Services (excluding Schools)	32,364	34,414	2,050
Sustainable Communities			
Director of Sustainable Communities	768	725	(43)
Economic Growth, Skills & Regeneration	5,033	5,070	37
Highways Transportation	11,289	11,888	599
Planning	6,818	6,369	(449)
Comm Safety Public Protec Waste Leisure	23,513	22,526	(987)
Total Sustainable Communities	47,421	46,578	(843)
Public Health	0	(0)	(0)
Total Public Health	0	(0)	(0)
People & Organisation			
People and Organisation Leadership	190	249	59
Communications	724	645	(79)
Customer Services	1,888	1,912	24
Policy & strategy	333	292	(41)
Customer & Community Insight	91	117	26
Programme & Performance	976	519	(458)
E Procurement & Payments	322	378	56
People	2,450	2,143	(307)
Legal & Democratic Services	3,961	3,998	36
Total People & Organisation	10,936	10,253	(683)
Resources			
Finance	4,481	5,607	1,127
Information Assets	6,752	6,380	(372)
Assets	6,494	6,691	197
Total Resources	17,727	18,678	951
Chief Executive	355	298	(56)
Total Corporate Services	29,017	29,229	212
Contingency and Reserves*	210	1,360	1,150
Corporate Costs			
Debt Management	11,700	10,027	(1,673)
Premature Retirement Costs	2,954	2,896	(58)
Corporate HRA Recharges	(90)	(103)	(13)
Efficiencies	(763)	(102)	661
Total Corporate Costs	13,801	12,718	(1,083)
TOTAL Excluding Schools	178,399	178,160	(239)
Schools			
Schools ISB	550	262	(289)
TOTAL Schools	550	262	(289)
Housing Services (HRA)	0	0	0
Total	178,949	178,422	(528)

Appendix **A3** – Subjective Analysis

Revenue Subjective analysis March 2013 - Actual										
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	17,144	771	6,366	47,742	13,938	85,961	(16,861)	(16,241)	(33,103)	52,858
Children's Services	22,854	739	5,003	35,404	2,837	66,838	(6,559)	(25,597)	(32,157)	34,681
Sustainable Communities	19,591	3,039	6,983	29,173	283	59,069	(8,140)	(4,972)	(13,112)	45,957
Public Health	2	-	-	-	-	2	-	(67)	(67)	(65)
Corporate Services	55,283	4,778	17,080	563	80,257	157,961	(122,975)	(4,233)	(127,207)	30,754
ACE People	10,813	381	2,004	270	4	13,473	(2,827)	(34)	(2,861)	10,612
ACE Resources	44,178	4,396	15,071	293	80,253	144,190	(120,147)	(4,199)	(124,346)	19,844
Chief Executive	292	2	5	-	-	298	-	-	-	298
Contingency and Reserves	(9)	-	-	-	-	(9)	-	(4,194)	(4,194)	(4,204)
Corporate Costs	2,799	-	440	-	11,194	14,434	(1,107)	(194)	(1,301)	13,132
Total Excluding Schools	117,664	9,327	35,872	112,882	108,510	384,255	(155,642)	(55,499)	(211,141)	173,114

Appendix B – Earmarked Reserves

Description	Opening Balance 2012/13 £000	Spent (Used) £000	Released £000	Technical Movements (e.g. Grant related) £001	New Proposed transfers at March £000	Proposed Closing Balance 2012/13 £000	Description of EMR
Social Care Health and Housing Reserves							
Social Care Reform Grant	331	(144)				187	Reserve to fund multi year Transforming People's Lives project. Includes SWIFT/AIS implementation.
Deregistration of Care Homes	566	(133)				433	Reserve to fund costs associated with deregistering of a national care provider
LD Campus Closure	601	(180)				421	Reserve for the smoothing of double running costs resulting from reprovision of Learning Disabilities services.
Supporting People	305	-	(305)			-	
Deprivation of Liberty	-	-	81			81	Grant given in 12/13 to implement Deprivation of Liberty assessments in hospitals - roll forward of unused balance
Reablement	222	-	(122)			100	NHS Funding to support joint working with other Local Authorities and partners to facilitate seamless care for patients discharged from hospital.
Winter Pressure	348	-	(196)			152	12/13 Winter Pressures grant and Falls Prevention Pilot health funding carry forward of unspent balance net of expenditure met from 10/11 & 11/12 grant reserve
Disabled Facilities Grant revenue funding	475	-	(475)			-	Transferred to Outcomes Based Commissioning reserve
Mental Health Action Plan	138	-				138	To fund improvements identified in the Mental Health Improvement Plan to be jointly delivered with SEPT
Outcome Based Commissioning	347	(405)	1,250		1,875	3,067	To fund consultancy/project costs associated with implementing 13/14 efficiencies and with the Residential Futures Programme
Step Up /Step Down	674	(184)				490	To be used to fund the Step-up, Step Down unit at Greenacres - unspent grant monies from 2011/12
Public Health Transitional Grant					65	65	
Total Social Care, Health and Housing	4,007	(1,046)	233	-	1,940	5,134	
Children's Services Reserves							
School Specific Contingency	900	(92)				808	DSG Ringfenced
Performance Reward Grant	174	(30)				144	LPSA Grant ring fenced
LSP Sustainable Neighbourhoods	47					47	LPSA Grant ring fenced
DSG - SEN ISB adjustment	257	(257)				-	Unspent DSG for SEN Sch Forum agreement to Earmark & add to ISB through HILLN factor for 12/13
DSG - School Support	494	(494)				0	
DSG - School Organisation Team	7	-				7	DSG Ringfenced for Academy Recoupment Process
DSG / Advanced Skills Teachers	161	(124)				37	DSG Ringfenced agreee with Sch Forum to c/f reduced budget for AST 12/13
DSG - EIG	45	(45)				0	DSG/EIG Transfer to the Teaching School on behalf of all schools when the commission has been agreed following consultation
EIG - Agreement of Children's Trust	270	(270)				-	Decision of Children Trust to allocate remaining EIG to be spent on Parenting Support Partnership Funds
EIG - Early Years Specific	87	(87)				-	Contract paid in advance funds set aside to reflect in 12/13 where service will be delivered.
EIG - Early Year/Specific	67	(67)				0	Contract in place to be paid June
EIG - FAST/FIP	81	(81)				-	Late payment and unspent EIG to be used in 12/13. £39k Participation Officer, £42k Troubled Families
SEN Evaluation & positioning for additional duties when SEN Green paper becomes an Act	150	(75)				75	Green Paper late summer requires new duties that were flagged as risk last year that were not included as pressures
"Working Together" - new National Guidance	200	(150)				50	New National Social Care guidance requiring enhanced working between all partners particular Health and Social Care
OFSTED Action Plan	180					180	To be developed following publication of the OFSTED Action Plan, work needed in Health and to address adequate judgement on equalities. £180K held to fund pressures in MTFP for 2013/14
OFSTED Action Plan	70					70	Carried forward EIG - OFSTED action, Information management and compliance posts - fixed term
OFSTED recommendations for Admin and continued Social Worker Support	300	(300)				0	The OFSTED inspector commented on the increase number of children in care and the fact this needs attention to resourcing, we remain in the lower quartile against statistical neighbours
Developing Corporate parenting Panel	50	(50)				-	Developing Corporate Parenting Panel, this is likely to need further development when the OFSTED report is published.
Health and School Links key deprivation areas across the Council	100	(100)				-	An evaluation on Health, focus in schools is poor and needs development work
Children Health additional Staff	100	(100)				-	This supports the above item
Social Workers Recruitment Campaign	50	(50)				-	Funds set aside for Social Workers recruitment campaign delayed and not due to take place until April 2012
Fostering & Adoption					300	300	Possible risk should disaggregation with BB go ahead. Analysis is ongoing. This figure is subject to discussion with BB about staffing compliments. Continued rising IFA's
Looked After Children / Safeguarding					1,200	1,200	Emergent budget issues, which account for the 22 per cent rise in children coming forward at risk of significant harm
CWD					143	143	Carried forward EIG - OFSTED action, Information management and compliance posts - fixed term
Total Children's Services	3,791	(2,372)	-	-	1,643	3,062	

Appendix B – Earmarked Reserves (cont)

Description	Opening Balance 2012/13 £000	Spent (Used) £000	Released £000	Technical Movements (Grant related) £001	New Proposed transfers at March £000	Proposed Closing Balance 2012/13 £000	Description of EMR
Sustainable Communities Reserves							
Adaptation of open space and maintenance of play facilities	489	(20)			(469)	-	
Integrated consumer protection					140	140	This money is being held to assist with additional costs associated with protection of consumers either through specialist investigation costs or costs for legal proceedings. Without these monies specialist investigations will be extremely limited which may result in the inability to achieve a successful outcome in relation to consumer protection
Career Development framework	80	(12)				68	This reserve is to fund 2 two year planning trainee 'apprenticeship' posts in partnership with Westminster University . These posts sit in Development Management division .
External Funded Regeneration reserve	492	(58)				434	
Leisure Centre Reinvestment Fund	34				55	89	Contractual requirement for share of profits from leisure contracts in North area for the reinvestment in building and worn out equipment. The reserve does hold a one off of £26k for an insurable risk assessment fund which in 12/13 is being funded by the base budget
Local Development Framework	100	-				100	
Physical Regeneration Projects	40	(9)				31	
Pre-application service development	200	(65)			153	288	This reserve is used to resource and support Planning Performance Agreements specifically enabling external technical expertise to be secured to deliver against the milestones set out in the signed agreements. PPAs are entered into by Developers for an assured level of service and bring income into the Authority. Failure to deliver the levels of service set out in the agreement will result in reductions in income levels from PPAs and loss of reputational issues for the Council
Transport fund	125					125	Parking income directed to transport infrastructure
Bedford & Luton Resilience Forum	65					65	Contributions from partners with CBC acting as treasurer to Forum and arising from subscriptions made by each of the partnership organisations to fund work undertaken by BLLRF.
Community Safety partnership fund	159	-				159	Contributions from community safety partners, Home Office (IOM), and money held on behalf of HMCS relating to cash seizures.
Minerals and Waste partnership funds	104					104	
NIRAH	60	(10)				50	
PTR2 Business Process Reengineering	50	(39)				11	Delivery of new IT solution and business processes.
Business growth grants	111	(27)				84	
Internal Drainage Board dispute resolution fund	30	(30)				-	
Emergency Incidents	30	(30)				-	
Woodside connection options appraisal	50	-				50	
Arts and theatre service reviews	70	(60)				10	
Building control - trading account surplus					76	76	Previously this has been treated as a receipt in advance - however as building control is a trading account it needs to be treated as an earmarked reserve
Gypsy and Traveller -					50	50	Previously this has been set up as a provision but the correct treatment is as an earmarked reserve.
DEFRA grant					53	53	This money has been provided by DEFRA to help fund the remediation of a contaminated land site occupied by a residential premises. These monies are due to be spent from April onwards following procurement of contractors etc. to undertake the work. It cannot be treated as grant in advance as it is not ringfenced .
flood defence				264		264	now earmarked reserve not RIA/ GIA
financial investigation unit				275		275	now earmarked reserve not RIA/ GIA
community safety grant				85		85	now earmarked reserve not RIA/ GIA
natural england				10		10	now earmarked reserve not RIA/ GIA
Waste					449	449	BEaR project delayed due to additional requests made which was not reflected in the MTFP. More definite figures will be known part way through the year when preferred bidder announced but know project and therefore savings will not commence until 2014/15. amount of the proposed reserve comes from the saving in the waste contracts
Total Sustainable Communities	2,289	(360)	-	634	507	3,070	

Appendix B – Earmarked Reserves (cont)

Description	Opening Balance 2012/13	Spent (Used)	Released	Technical Movements (Grant related)	New Proposed transfers at March	Proposed Closing Balance 2012/13	Description of EMR
Corporate Services Reserves							
Pan Public Sector Funding	86	(42)				44	Partnership Funding to facilitate the successful delivery of the Implementation of Total Place in Luton and Bedfordshire through Projects.
Customer First	68	(35)				33	Support allocated to Customer First Revenue activities
Passenger Transport Review	135	(135)				-	
ICT Stabilisation	450	(450)				-	Specific items linked to improving the Stabilisation of the ICT systems throughout the Council
SAP Optimisation	150	(132)			55	73	To support revenue activities of the SAP Optimisation project.
Housing Benefit Subsidy Admin Reserve					500	500	Reserve to cover outcome of Housing Benefit Subsidy audits
Election Fund					12	12	Build sufficient reserve over four years to run council election
Total Corporate Services	889	(794)	-	-	567	662	
Corporate Reserves							
Redundancy/Restructure Reserve	3,329	(910)		750	-	3,169	Reserve to cover redundancy and actuarial costs
Insurance reserve	4,221	(1,386)		503	-	3,338	Reserve to cover insurance costs based on actuarial assessment
Impact of future funding cuts (CS)	-				1,193	1,193	Reduction in Early Intervention Grant Funding now absorbed within Councils Revenue Support Grant which contribute to core budget
Threshold Review (CS)	-				500	500	Review of Thresholds before children become Looked After Children
Teachers Pensions (CR)		(414)			600	186	Reserve to cover authority's potential liability following historic scheme records issue
Welfare Reform (CR)					500	500	The Government has introduced a range of changes to benefits and other welfare payments, with effect from 1 April 2013. This includes abolition of Council Tax Benefit, replaced with a localised Council Tax Support system and the Under Occupancy Charge for those benefit claimants deemed to be occupying a greater number of bedrooms than is required. There have also been changes in the transfer of the former Social Welfare Fund payments to local authorities. The Council has budgeted for these changes but is aware that the full implications and the impact on vulnerable groups of people has yet to be fully understood. This Earmarked Reserve has been created to provide scope to support any additional initiatives which the Council may wish to take as the position develops during the financial year.
Funding for Transition (CR)					321	321	This Earmarked Reserve has been created to provide additional flexibility during the 13/14 year as we transition to new ways of working more efficiently and implement significant office rationalisation in consolidating into two principal offices. It will be used to support one-off activities necessary to implement these and other efficiencies.
Exceptional legal costs for planning decisions					300	300	Created to cover the cost of any legal challenges relating to planning decisions
Total Corporate	7,550	(2,710)	-	1,253	3,414	9,507	
Total Earmarked Reserves	18,525	(7,282)	233	1,887	8,071	21,434	

Appendix C – Risks and Upsides (not relevant for March Outturn)

Appendix **D** – Debt

Debtors March 2013														
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	462	27%	301	18%	135	8%	29	2%	384	23%	372	22%	1,683	100%
Children's Services	70	18%	193	49%	16	4%	11	3%	6	2%	97	25%	393	100%
Sustainable Communities	1,134	17%	2,495	36%	211	3%	1,533	22%	762	11%	733	11%	6,868	100%
ACE People	8	22%	6	17%	3	8%	1	3%	10	28%	8	22%	36	100%
ACE Resources	930	46%	709	35%	56	3%	13	1%	176	9%	126	6%	2,010	100%
NHS Bedfordshire	416	25%	414	25%	695	42%	66	4%	53	3%	10	1%	1,654	100%
Unallocated & Non Directorate	0	0%	-1	8%	-1	8%	0	0%	-5	42%	-5	42%	-12	100%
House Sales	38	2%	51	3%	70	5%	45	3%	520	34%	809	53%	1,533	100%
Grants	0	0%	-2	0%	0	0%	0	0%	0	0%	-550	100%	-552	100%
GRAND TOTAL	3,058	22%	4,166	31%	1,185	9%	1,698	12%	1,906	14%	1,600	12%	13,613	100%
PREVIOUS MONTH	10,427	52%	3,068	15%	1,979	10%	377	2%	2,057	10%	2,098	10%	20,006	100%