

Appendix A1

Month: March 2013	March Outturn				
Director	Budget	Actual	Movement on Reserves in March	Actual	Variance
	£000	£001	£002	£000	£000
Social Care Health and Housing	55,586	52,858	1,003	53,861	(1,725)
Children's Services	32,364	34,681	(267)	34,414	2,050
Sustainable Communities	47,421	45,957	621	46,578	(843)
Corporate Services	29,017	30,755	(1,526)	29,229	212
Contingency and Reserves	210	(4,204)	5,564	1,360	1,150
Corporate Costs	13,801	13,132	(414)	12,718	(1,083)
Public Health	0	(65)	65	0	0
Total (Excl Schools &HRA)	178,399	173,114	5,046	178,160	(239)
Schools	550	(3,143)	3,405	262	(289)
HRA	0	0	0	0	0
Total	178,949	169,971	8,451	178,422	(528)

Profit Centre Groups	Director	Cumulative to Date					Variance	Forecast % of Budget	RAG	Report Para Reference
		Budget	Outturn	Proposed transfer to Earmarked reserves	Proposed Trfs from Reserves	Outturn after transfers to/from reserves				
		£000	£000	£000	£000	£000	£000			
160	Resources Leadership	0	0	0	0	0	0	0%	green	
	Sub Total ACE Resources	0	0	0	0	0	0	0%	green	
	Finance									
22400	Revenues & Benefits	966	1,318	500	0	1,818	853	88%	red	
72000	Chief Finance Officer	87	-59	0	0	-59	-146	-168%	amber	
72010	Financial Control	1,382	2,736	503	-1,386	1,853	470	34%	red	
72020	Financial Performance & Support	1,227	1,409	0	-35	1,374	147	12%	red	
77000	Audit	819	621	0	0	621	-197	-24%	amber	
	Sub Total Finance	4,481	6,026	1,003	-1,421	5,607	1,127	25%	red	63-69
	Information Assets (IA)									
74000	IA Operations	6,622	6,932	0	-610	6,321	-301	-5%	green	
74001	Chief IA Officer	130	60	0	1	61	-69	-53%	amber	
74010	IA Strategy & Assurance	0	0	0	0	0	0	0%	green	
	Sub Total IA	6,752	6,992	0	-609	6,382	-370	-5%	green	70-71
	Assets									
76000	Assets	1,368	1,446	0	-106	1,341	-28	-2%	green	
76050	Chief Assets Officer	68	218	0	0	218	151	223%	red	
76300	Facilities and Maintenance	5,058	5,167	0	-35	5,132	74	1%	amber	
	Sub Total Assets	6,494	6,832	0	-141	6,691	197	3%	amber	72-76
	TOTAL- RESOURCES	17,727	19,849	1,003	-2,171	18,681	954	5%	amber	
	Corporate Costs									
780000	Debt Management	11,700	10,027	0	0	10,027	-1,673	-14%	amber	

Profit Centre Groups	Director	Cumulative to Date					Variance	Forecast % of Budget	RAG	Report Para Reference
		Budget	Outturn	Proposed transfer to Earmarked reserves	Proposed Trfs from Reserves	Outturn after transfers to/from reserves				
		£000	£000	£000	£000	£000	£000			
780400	Premature Retirement Costs	2,954	3,310	0	-414	2,896	-58	-2%	green	
780800	Corporate HRA Recharges	-90	-103	0	0	-103	-13	14%	red	
780900	Cross Cutting Efficiencies	-763	-102	0	0	-102	661	-87%	amber	
	Sub Total Corporate Costs	13,801	13,132	0	-414	12,718	-1,083	-8%	green	77-82
	Contingency & Reserves *									
79100	Contingency	210	-4,204	5,564	0	1,360	1,150	547%	red	
	Sub Total Contingency & Reserves	210	-4,204	5,564	0	1,360	1,150	547%	red	83-87
	Total	43,028	39,689	6,633	-3,011	43,311	283	1%	amber	

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%

Contingency and reserves*	FY Budget	Actual	Reserves	Balance
New Homes Bonus	-2,650	-2,904	0	-254
Adult Community Learning Grant	-1,291	-1,291	0	0
Contribution to General Fund	1,400	0	1,400	0
Contingency & Additional Contribution to General Fund	2,001	-9	3,414	1,404
Contribution to Redundancy Reserve	750	0	750	0
	210	-4,204	5,564	1,150

Appendix A3
 Movement in Mar outturn variance and Dec forecast variance

Director	Variance Mar £000	Variance Dec £000	Change in Variance £000	COMMENTARY
Chief Executive	-59	-60	1	
Director of Customer and Shared Services	-0	0	-0	
AD Strategy and Performance	3	3	0	
Partnership and Community Insight	0	0	0	
Sub Total Chief Executive	-56	-57	1	
People and Organisation				
People & Org Leadership	59	0	59	Movement due to proposed contribution to SAP Optimisation Ear Marked Reserve
Chief Communications Officer	-16	-1	-14	
News Central Magazine	-6	0	-6	
Internal Communications	12	11	0	
External Communications	1	6	-6	
Consultation	-69	-19	-50	Movement of £50k is due to £30k income from a member of the team working on the Customer First team, £3k saving on web developments due to some development done in house, £7k savings due to lower than expected costs for Tracker Research & £10k various small underspends
Sub Total Communications	-79	-3	-76	
Customer Services	24	35	-11	
Sub Total Customer Services	24	35	-11	
Corporate Policy	-41	-21	-20	
Sub Total Policy and Strategy	-41	-21	-20	
Community Insight and Risk	26	22	3	
Sub Total Customer and Community Insight	26	22	3	
HR Strategy	-282	-83	-199	Movement due to £26k funding from reserve for member of staff working on the SAP Optimisation project, not all staff in pension scheme within TU Facilities (-£12k), £134k lower staff costs than previously forecast, £6k lower than expected MFD costs, additional income of £21k (Kiddle vouchers £11k & Payroll Provision £10k) that was not previously forecasted
HR Operations	100	158	-59	Movement due to £39k lower external occupational health costs than previously forecast & £12k lower external CRB costs and £5k higher CRB income than previously forecast.
Recruitment and Development	-125	1	-126	Variance mainly due to OD with a movement of £98k due to training that was expected to happen within 12/13 that did not take place, £18k with Members Development and a £15k virement posted into OD budget which was not forecasted for.
Sub Total People	-307	76	-383	
Legal Services	116	169	-54	Movement of £27k all within Education Appeals due to savings of bringing service in house from Sep 2012 and Sep-Mar being quiet months for Appeals therefore reduction in forecast.
Democratic Services	184	-68	252	LLC Provision for charges repayable to customers following a legal ruling within the year of £366k (£70k more income in LLC than forecast, -£23k favourable movement in Reg of Electors, MFD, postages & basic pay and £7k various minor movements)
Members' costs	-138	-98	-41	Movement due to lower than expected costs for Car Mileage, MFD & Conference Expenses.
Committee Services	-33	-23	-10	
Registration and Coroner Service	-92	-11	-81	Movement due to £30k reduction in Registrars forecast for Furniture and Equipment for Furniture to be funded through Capital, £25k within Registrars due to increase of income and £23k variance within Coroners Services mainly due to lower than expected costs for Post Mortem costs for the year.
Sub Total Legal and Democratic Services	36	-30	67	
Programme and Performance Operations	-55	-35	-19	
Programme and Performance Non-Operations	-403	-315	-88	Movement due to Invest to Save funding not being allocated to projects in year.
Sub Total Programme and Performance	-458	-350	-108	
E Procurement & Payments	57	34	23	Movement mainly due to additional recruitment costs for Head of Procurement
Sub Total E Procurement & Payments	57	34	23	
Total, People & Organisation	-682	-237	-445	
Resources				
Resources Leadership	0	0	0	

Appendix A3
 Movement between Mar outturn variance and Dec forecast variance

Director	Variance Mar £000	Variance Dec £000	Change in Variance £000	COMMENTARY
Revenues & Benefit	853	133	720	Movement due to setting up of earmarked reserve for HB Subsidy Audit adjustments (£500k), duplicate PO for postage costs included in previous forecast (-£34k), HB Subsidy claim differing from previous forecast (-£375k), Collection Fund transactions being less than expected (-£255k) & amount repayable to DWP following Audits of HB Susidy return 10/11 & 11/12 (£873k).
Chief Finance Officer	-146	-64	-82	Movement due increase in HRA recharges based on Year End actuals (-£54k) and various GL codes with reasonably small differences (-£28k).
Financial Control	470	222	248	Resulting from requirement for additional insurance provisions
Financial Performance & Support	147	145	2	
Audit	-197	-147	-50	Variance of £27k within Audit fees is mainly due to £20k Audit Commission rebate along with a reduction in contingency for additional grant testing. Variance of £22k within Internal Audit due to lower then expected MFD costs and a member of staff being seconded out of Audit within P12.
Sub Total Finance	1,127	289	838	
IA Operations	-301	-151	-150	Movement mainly due to increased use of Stability Earmarked Reserves (-£92k), more MFD recharges than budgeted (-£84k) and HRA Recharges being lower than expected based on Year End figures (26k).
Chief IA Officer	-69	1	-70	Movement due to expected difference between budget for Chief IT Officer and half of Project Director post being funded here.
IA Systems (Strategy & Assurance)	0	0	0	
Sub Total Information Assets (IA)	-370	-150	-220	
Assets	-28	-33	5	
Chief Assets Officer	151	141	9	
Facilities and Maintenance	74	-60	134	Movement is mainly due to £100k increase in Reactive & Servicing repairs & increase in postage costs for Watling House
Sub Total Assets	197	49	149	
Total Resources	954	188	767	
Debt Management	-1,673	-1,074	-598	Movement due to reduction in expected interest payable on internal balances (-£179k), higher than planned cash balances leading to increased interest receivable (-£86k), MRP - Reversal of 12/13 PFI MRP (-£596k), reversal of 12/13 Leases MRP (-£223k) & Corporate debt provision and other adjustments £486k.
Premature Retirement Costs	-58	-58	-0	
Corporate HRA Recharges	-13	0	-13	
Efficiencies	661	339	322	Cross cutting efficiencies identified as unachievable in 2012/13
Sub Total Corporate Costs	-1,083	-793	-289	
Contingency	1,150	847	303	Release of -£1,965k contingency partially offset by contribution to earmarked reserves of £500k for the Threshold Review, £600k for Teachers' pensions, £500k for Welfare Reform, £300k for potential legal challenge ref G&T, £321k Funding for Transition, £93k for future funding cuts & lower than forecast funding of one off legal costs from contingency (-£46k)
Sub Total Contingency & Reserves	1,150	847	303	
Total	283	-53	336	

Appendix B

Earmarked Reserves -

Month: March 2013

Description	Opening Balance 2012/13	Directorate Use of Reserves	Our Use of Other Directorates' Reserves	Other Directorate Use of Our Reserves	Release of Reserves	Proposed Transfer to Reserves	Proposed Closing Balance 2012/13
	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Corporate Services Reserves							
Pan Public Sector Funding	86	-42	0	0	0	0	43
Customer First	68	-35	0	0	0	0	33
Passenger Transport Review	135	-135	0	0	0	0	0
Elections Fund	0	0	0	0	0	12	12
ICT Stabilisation	450	-450	0	0	0	0	0
SAP Optimisation	150	-132	0	0	0	55	73
Housing Benefit Subsidy audit reserve	0	0	0	0	0	500	500
Invest to Save	0	0	0	0	0	0	0
	889	-794	0	0	0	567	662
Corporate Reserves							
Redundancy/Restructure Reserve	3,329	-418	0	-492	0	750	3,168
Insurance reserve	4,221	-1,386	0	0	0	503	3,338
Funding reduction reserve	0	0	0	0	0	1,193	1,193
Exceptional legal costs for planning decisions	0	0	0	0	0	300	300
Teachers' Pensions	0	-414	0	0	0	600	186
Threshold Review	0	0	0	0	0	500	500
Welfare Reform	0	0	0	0	0	500	500
Funding for Transition	0	0	0	0	0	321	321
Contribution to General Fund (budgeted)	0	0	0	0	0	1,400	1,400
	7,549	-2,218	0	-492	0	6,067	10,906
GRAND TOTAL	8,438	-3,013	0	-492	0	6,634	11,568

Appendix C

Debtors Report - March 2013

Corporate Services

CUSTOMER GROUP	Not Yet Due 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	%
Schools	174	33%	342	66%	1	0%	1	0%	1	0%	1	0%	521	100%
Bedford Borough	1	71%	0	27%	0	16%	0	0%	0	0%	-0	-13%	1	100%
Bedfordshire PCT	14	100%	0	0%	0	0%	0	0%	0	0%	0	0%	14	100%
General debts	763	50%	372	24%	57	4%	13	1%	185	12%	133	9%	1,524	100%
TOTAL DEBT	952	46%	715	35%	59	3%	14	1%	186	9%	134	7%	2,061	100%

PREVIOUS MONTH	1,261	68%	86	5%	116	6%	108	6%	156	8%	131	7%	1,858	100%
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