

Report to Mousehold Heath Conservators
19 October 2012

Item

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Report of Chief finance officer

Subject Budget monitoring statement April 2012 – September 2012

Purpose

The purpose of this report is to provide the conservators with a budget monitoring position for the Mousehold Heath Conservators revenue budget 2012/13 and capital position.

Recommendations

It is recommended that the conservators note the current budget monitoring position.

Financial consequences

This report states the budgetary position for Mousehold Heath and as such there are no additional financial consequences to this report for 2012/13.

Strategic objective/service priorities

The report helps to achieve the corporate objective to achieve strong financial management and stability, together with the service plan priority to improve budget preparation, balancing and monitoring to provide members (and officers) with relevant accurate and timely financial information to assist them in formulating policy and allocating resources, and to enable the head of finance to exercise the additional statutory responsibilities contained in the Local Government Act 2003, i.e. to advise on the robustness of estimates and adequacy of reserves, and to monitor performance against budget.

Contact officers

Mark Smith (finance control manager)

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Background documents

Working papers

Report

1. The conservators have requested that budget reports be brought to their meetings on a regular basis. Budget monitoring is undertaken at the end of each month and appendix A details the financial position for Mousehold Heath as at the end of September 2012, and comparison of the expected out turn to the annual budget. Where appropriate, explanations for variances are contained in the notes at point 3 below.
2. The period covered by the report is the latest for which budget information is available. The timing of conservators' meetings makes it impractical always to provide quarterly reports on a timely basis. Further budget monitoring reports will be provided to the conservators during the course of the financial year.
3. The letters preceding the explanation below cross reference with the corresponding letter in the comments column of appendix A.
 - A. The salary forecast outturn is for a £7k overspend, based on actual spend to date. This is due to unexpectedly high pension contribution costs – these are being investigated.
 - B. Coding of expenditure does not seem to be entirely in line with budgets. Costs to date may not accurately reflect the work programme, and therefore the forecast outturn may be overstated.
 - C. The actual (credit) expenditure represents the carry-forward of the balance from the 2011/12 account of the cumulative underspend against the conservators' precept and budget.
 - D. Support service costs and other recharges will be processed later in the year. The forecast outturn reflects an expectation that recharges will match budgets.
4. Overall the budget shows an overspend of £21,577. Discounting the £14,639 agreed by conservators to be the use of balances in the year, the underlying position is a budget overspend of £6,938.
5. The impact of the precept and forecast 2012/13 budget monitoring position on the Mousehold Heath balances are as follows:

Balance brought forward from 2011/12	-£40,085
Precept 2012/13	-£181,095
Forecast outturn 2012/13	£205,189
Forecast balance to be carried forward to 2013/14	-£15,991

6. The position on capital is as follows::

Rangers house receipt	- £182,000.00
Pavilion spend 2011/12	£47,318.41
Pavilion spend 2012/13 (to date)	0
Balance of receipts	- £134,681.59

421020 Mousehold Heath Conservators				Neighbourhood Services			
Approved Budget	Current Budget	Budget To Date	Actual To Date	Variance To Date	Forecast Outturn	Forecast Variance	Note
EXPENDITURE							
Employees							
61,943	61,943	1405 Salaries Full Time	30,972	31,154	182	62,308	365
3,438	3,438	1406 Salaries Employer PF Contrib'ns	1,722	3,828	2,106	7,655	4,217
1,990	1,990	1939 Pension Deficit Recovery	996	2,407	1,411	4,815	2,825
374	374	1990 Employee/Public Liab. Insurance	0	0	0	0	-374
67,745	67,745	Subtotal Employees	33,690	37,389	3,699	74,778	7,033 A
Premises							
4,523	4,523	2100 General Repairs & Maintenance	2,262	0	-2,262	0	-4,523
0	0	N100 Specified Works (ES/Prop Grp)	0	3,202	3,202	6,403	6,403
14,000	14,000	R100 Day to Day Reps (ES/Prop Grp)	7,002	823	-6,179	1,647	-12,353
0	0	T100 Day to Day Repairs (Tenants)	0	1,969	1,969	3,938	3,938
2,000	2,000	2600 Grounds General Mtce & Upkeep	1,002	0	-1,002	0	-2,000
72,054	72,054	2651 Grounds Maintenance contract	36,030	41,802	5,772	83,604	11,550
0	0	2653 Schedule of Rates/Dayworks	0	3,070	3,070	6,140	6,140
4,497	4,497	2655 Treeworks	2,250	3,056	806	6,113	1,616
598	598	2810 Electricity	300	0	-300	0	-598
750	750	2850 Water Charges Unmetered	378	0	-378	0	-750
750	750	2853 Sewerage Charge Metered	378	0	-378	0	-750
6,850	6,850	2875 Contract Cleaning	3,426	2,399	-1,027	4,798	-2,052
106,022	106,022	Subtotal Premises	53,028	56,322	3,294	112,643	6,621 B
Transport							
300	300	3020 Fuel Petrol	150	0	-150	0	-300
960	960	3080 Car and Cycle Allowances	480	375	-105	749	-211
1,260	1,260	Subtotal Transport	630	375	-255	749	-511
Supplies & Services							
450	450	3370 Equipment - Purchase	228	269	41	538	88
450	450	3371 Equipment - Repairs/Maintenance	228	88	-140	176	-274
290	290	3399 Stationery Recharges	144	0	-144	0	-290
190	190	3550 Clothing and Uniforms General	96	158	62	315	125
300	300	3570 DPP Printing Costs	150	0	-150	0	-300
100	100	3710 Telephones General	48	0	-48	0	-100
190	190	3715 Mobile Phone Rentals & Calls	96	48	-48	97	-93
0	0	3901 Insurances Other	0	0	0	0	0
960	960	3910 Advertising General	480	249	-231	499	-461
2,930	2,930	Subtotal Supplies & Services	1,470	812	-658	1,625	-1,305
Capital Charges							
637	3,250	5701 Depreciation (Operational Assets)	0	0	0	3,250	0
637	3,250	Subtotal Capital Charges	0	0	0	3,250	0
178,594	181,207	Subtotal EXPENDITURE	88,818	94,897	6,079	193,045	11,838
INCOME							
Receipts							
0	0	7825 Non-Gov't Grants & Cont's: Non-Spec	0	-2,500	-2,500	-2,500	-2,500
-13,000	-13,000	9039 Other Rents	-6,498	-7,700	-1,202	-15,400	-2,400
-1,800	-1,800	9132 Catering Concessn Pitch & Putt	-900	-900	0	-1,800	0
-14,639	-14,639	9722 Contribution to/from Balances	-7,320	-40,085	-32,765	14,639	14,639
-29,439	-29,439	Subtotal Receipts	-14,718	-51,185	-36,467	-19,700	9,739 C
-29,439	-29,439	Subtotal INCOME	-14,718	-51,185	-36,467	-19,700	9,739
INDIRECT							
Recharge Expenditure							
3,130	3,130	1935 CDS Added Years Payments	0	0	0	3,130	0
8,700	7,980	4040 CDS Norwich Connect Recharge	0	0	0	7,980	0
210	210	5021 CDS Legal Services Recharge	0	0	0	210	0
4,630	4,600	5022 CDS HR Services Recharge	0	0	0	4,600	0
2,400	3,034	5024 Property Services Recharge	1,518	0	-1,518	3,034	0
4,690	5,020	5026 CDS Finance Services Recharge	0	0	0	5,020	0
6,430	6,140	5044 CDS Management Support Recharge	0	0	0	6,140	0
1,750	1,730	5047 CDS Comms + Research Recharge	0	0	0	1,730	0
0	0	5097 Recharge from Area Housing Offices	0	0	0	0	0
31,940	31,844	Subtotal Recharge Expenditure	1,518	0	-1,518	31,844	0
31,940	31,844	Subtotal INDIRECT	1,518	0	-1,518	31,844	0
181,095	183,612	Total Mousehold Heath Conservators	75,618	43,712	-31,906	205,189	21,577