

**Report to** Mousehold Heath conservators  
18 January 2013

**Item**

**Report of** Chief finance officer

**5**

**Subject** Budget Monitoring Statement April 2012 – December 2012

### **Purpose**

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 chief finance officer 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.

Ward/s: All

Cabinet member: Councillor Gihawi – Play, parks and open spaces

### **Contact Officers**

Mark Smith, Finance Control Manager

01603 212561

### **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 December 2012, and comparison of the expected out turn to the annual budget. Where appropriate, explanations for variances are given in paragraph 2 below.
2. 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 £3k overspend, based on actual spend to date. This is due to unexpectedly high pension contribution costs due to a member of staff having opted to join the scheme, which was not anticipated in the budget.
  - 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 not be less accurate than would be ideal. Action to ensure expenditure is correctly coded will be undertaken for the next meeting.
  - 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, which have been revised to reflect anticipated savings arising from the council's decision to terminate the previous IT contract and enter into a shared services arrangement with LGSS.
4. Overall the budget shows an overspend of £23,255. Discounting the £14,639 agreed by Conservators to be the use of balances in the year, the underlying position is a budget overspend of £8,616.
5. The impact of the precept and forecast 2012/13 budget monitoring position (adjusted to neutralise the impact of accounting adjustments) 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	£202,647
Less: Accounting Items AIS19 and Depreciation	- £3,250
Forecast balance to be carried forward to 2013/14	-£21,784

6. The position on capital is as follows::

Rangers House receipt	- £182,000
Changing Rooms spend 2011/12	£47,318
Changing Rooms spend 2012/13 (to date)	£68
Balance of receipts	- £134,613

## Budget Monitoring Report

Year: 2012/13

Period 09 (Dec)

421020 Household Heath Conservators		Neighbourhood Services					
Approved Budget	Current Budget	Budget To Date	Actual To Date	Variance To Date	Forecast Outturn	Forecast Variance	Note
<b>EXPENDITURE</b>							
<b>Employees</b>							
61,943	61,943	1405 Salaries Full Time	46,458	45,160	-1,298	60,214	-1,729
3,438	3,438	1406 Salaries Employer PF Contrib'ns	2,583	5,722	3,139	7,630	4,192
1,990	1,990	1939 Pension Deficit Recovery	1,494	2,407	913	3,210	1,220
374	374	1990 Employee/Public Liab. Insurance	0	0	0	0	-374
<b>67,745</b>	<b>67,745</b>	<b>Subtotal Employees</b>	<b>50,535</b>	<b>53,290</b>	<b>2,755</b>	<b>71,054</b>	<b>3,309</b>
<b>Premises</b>							
4,523	4,523	2100 General Repairs & Maintenance	3,393	139	-3,254	186	-4,337
0	0	N100 Specified Works (ES/Prop Grp)	0	3,202	3,202	4,269	4,269
14,000	14,000	R100 Day to Day Reps (ES/Prop Grp)	10,503	3,454	-7,049	4,605	-9,395
0	0	T100 Day to Day Repairs (Tenants)	0	11,147	11,147	14,863	14,863
2,000	2,000	2600 Grounds General Mtce & Upkeep	1,503	0	-1,503	0	-2,000
72,054	72,054	2651 Grounds Maintenance contract	54,045	55,280	1,235	73,707	1,653
0	0	2653 Schedule of Rates/Dayworks	0	5,630	5,630	7,507	7,507
4,497	4,497	2655 Treeworks	3,375	4,292	917	5,723	1,226
598	598	2810 Electricity	450	177	-273	236	-362
750	750	2850 Water Charges Unmetered	567	0	-567	0	-750
750	750	2853 Sewerage Charge Metered	567	0	-567	0	-750
6,850	6,850	2875 Contract Cleaning	5,139	3,838	-1,301	5,118	-1,732
<b>106,022</b>	<b>106,022</b>	<b>Subtotal Premises</b>	<b>79,542</b>	<b>87,160</b>	<b>7,618</b>	<b>116,213</b>	<b>10,191</b>
<b>Transport</b>							
300	300	3020 Fuel Petrol	225	0	-225	0	-300
960	960	3080 Car and Cycle Allowances	720	848	128	1,130	170
<b>1,260</b>	<b>1,260</b>	<b>Subtotal Transport</b>	<b>945</b>	<b>848</b>	<b>-97</b>	<b>1,130</b>	<b>-130</b>
<b>Supplies &amp; Services</b>							
450	450	3370 Equipment - Purchase	342	276	-66	368	-82
450	450	3371 Equipment - Repairs/Maintenance	342	304	-38	406	-44
290	290	3399 Stationery Recharges	216	0	-216	0	-290
190	190	3550 Clothing and Uniforms General	144	158	14	210	20
300	300	3570 DPP Printing Costs	225	0	-225	0	-300
100	100	3710 Telephones General	72	0	-72	0	-100
190	190	3715 Mobile Phone Rentals & Calls	144	105	-39	140	-50
0	0	3901 Insurances Other	0	1	1	1	1
960	960	3910 Advertising General	720	863	143	1,150	190
<b>2,930</b>	<b>2,930</b>	<b>Subtotal Supplies &amp; Services</b>	<b>2,205</b>	<b>1,706</b>	<b>-499</b>	<b>2,275</b>	<b>-655</b>
<b>Capital Charges</b>							
637	3,250	5701 Depreciation (Operational Assets)	0	0	0	3,250	0
<b>637</b>	<b>3,250</b>	<b>Subtotal Capital Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,250</b>	<b>0</b>
<b>178,594</b>	<b>181,207</b>	<b>Subtotal EXPENDITURE</b>	<b>133,227</b>	<b>143,005</b>	<b>9,778</b>	<b>193,923</b>	<b>12,716</b>
<b>INCOME</b>							
<b>Receipts</b>							
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	-9,747	-10,950	-1,203	-14,600	-1,600
-1,800	-1,800	9132 Catering Concessn Pitch & Putt	-1,350	-1,350	0	-1,800	0
-14,639	-14,639	9722 Contribution to/from Balances	-10,980	-40,085	-29,105	14,639	C
<b>-29,439</b>	<b>-29,439</b>	<b>Subtotal Receipts</b>	<b>-22,077</b>	<b>-54,885</b>	<b>-32,808</b>	<b>-18,900</b>	<b>10,539</b>
<b>-29,439</b>	<b>-29,439</b>	<b>Subtotal INCOME</b>	<b>-22,077</b>	<b>-54,885</b>	<b>-32,808</b>	<b>-18,900</b>	<b>10,539</b>
<b>INDIRECT</b>							
<b>Recharge Expenditure</b>							
3,130	3,184	1935 CDS Added Years Payments	0	0	0	3,184	0
8,700	4,283	4040 CDS Norwich Connect Recharge	0	0	0	4,283	0
210	0	5021 CDS Legal Services Recharge	0	1	1	0	0
4,630	4,567	5022 CDS HR Services Recharge	0	0	0	4,567	0
2,400	3,034	5024 Property Services Recharge	2,277	0	-2,277	3,034	0
4,690	5,474	5026 CDS Finance Services Recharge	0	0	0	5,474	0
6,430	5,569	5044 CDS Management Support Recharge	0	0	0	5,569	0
1,750	1,513	5047 CDS Comms + Research Recharge	0	0	0	1,513	0
0	0	5097 Recharge from Area Housing Offices	0	1	1	0	0
<b>31,940</b>	<b>27,624</b>	<b>Subtotal Recharge Expenditure</b>	<b>2,277</b>	<b>2</b>	<b>-2,275</b>	<b>27,624</b>	<b>0</b>
<b>31,940</b>	<b>27,624</b>	<b>Subtotal INDIRECT</b>	<b>2,277</b>	<b>2</b>	<b>-2,275</b>	<b>27,624</b>	<b>0</b>
<b>181,095</b>	<b>179,392</b>	<b>Total Household Heath Conservators</b>	<b>113,427</b>	<b>88,121</b>	<b>-25,306</b>	<b>202,647</b>	<b>23,255</b>