

Report for Information

Report to Mousehold Heath Conservators
29 June 2012

Item

Report of Head of finance

7

Subject Budget monitoring 2011/ 2012 – provisional outturn

Purpose

The purpose of this report is to provide the Conservators with a provisional outturn position for the Mousehold Heath Conservators budget 2011/12.

Recommendations

It is recommended that the Conservators note the provisional outturn position and balance carried forward to 2012/13.

Financial Consequences

This report states the provisional outturn position for Mousehold Heath for 2011/12 and the consequent balance carried forward to 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

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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 reported to Conservators at each of their meetings.
2. Appendix A details the financial position for Mousehold Heath for the financial year 2011/12, alongside comparison to the previously expected out turn. Where appropriate, explanations for variances are contained in the notes at point 4 below.
3. The Conservators have previously asked whether the subjective code descriptions shown on the report could be clearer. Since these descriptions are used across the council, any changes need to be carefully considered so that other services' reports are not adversely affected. This work is incorporated into the budgets for the 2012/13 financial year. In the meantime, the format of Appendix A has been slightly modified from the council's standard accounting reports to improve clarity.
4. The letters preceding the explanation below cross reference with the corresponding letter in the comments column of Appendix A.
 - A. The underlying outturn for employee costs shows a £6.7k overspend. This is, however, offset by a £4.1k credit adjustment in respect of pension fund liabilities.
 - B. Unbudgeted works expenditure which is due to allocation of costs in line with contracts rather than budgets. These anomalies are rectified in the 2012/13 budgets.
 - C. Overall, the works budgets reflect a £7.1k underspend for the year. The outturn on the T100 budget has shown an underspend in 2009-10 and 2010-11 years which is in part a reflection of a greater level of day to day management work being undertaken by the two Mousehold wardens rather than through the use of contractors, which is resulting in reduced expenditure. This includes some unbudgeted costs that relate to the new changing rooms which the council will be seeking to claim back from one of the contractors.
 - D. Support service costs and other corporate recharges show a £2.2k underspend for the year, though see point E below.
 - E. The council has identified that the Mousehold staff working from Heathgate are part users of those premises and has therefore made a £5k charge to the Conservators budget for the premises costs. Previously no accommodation charges had been made allocated to the budget and this has now been rectified. The head of local neighbourhood services will be discussing the appropriateness and level of this charge in future years with the housing service who are responsible for the premises.
5. The overall position is that expenditure has exceeded the precept by £2,049 during the financial year, which will reduce the balance carried forward as set out below.

6. The impact of the precept and 2011/12 provisional outturn on the Mousehold Heath balances are as follows:

Balance brought forward from 2010/11	-£42,134
Precept 2011/12	-£191,095
Forecast Outturn 2011/12	£193,146
Balance to be carried forward to 2012/13	-£40,085

7. The decrease in the balance carried forward is less than that anticipated at the time of the setting of the precept for 2012/13, and should not therefore have a material impact on the viability of the Conservators precept and budget for 2012/13.

Appendix A

Budget Monitoring Report

Year: 2011/12

Period: 13 (EOY)

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								
53,507	53,507	1405 Salaries Full Time	53,507	58,765	5,258	58,773	5,266	
4,670	4,670	1406 Salaries Employer PF Contrib'ns	4,670	3,917	-753	3,917	-753	
0	0	1939 Pension Deficit Recovery	0	2,232	2,232	2,232	2,232	
0	0	1948 IAS19 (Pension Fund) Adjustment	0	-4,113	-4,113	0	0	
374	374	1990 Employee/Public Liab. Insurance	374	334	-40	334	-40	
58,551	58,551	Subtotal Employees	58,551	61,135	2,584	65,256	6,705	A
Premises								
0	0	2100 General Repairs & Maintenance	0	1,004	1,004	1,004	1,004	B
0	0	N100 Specified Works (ES/Prop Grp)	0	158	158	158	158	B
0	0	R100 Day to Day Reps (ES/Prop Grp)	0	0	0	12,720	12,720	B
39,436	30,436	T100 Day to Day Repairs (Tenants)	30,436	15,462	-14,974	2,742	-27,694	C
68,168	68,168	2651 Grounds Maintenance contract	68,168	72,236	4,068	72,236	4,068	C
5,414	5,414	2653 Schedule of Rates/Dayworks	5,414	9,556	4,142	9,556	4,142	C
4,254	4,254	2655 Treeworks	4,254	4,765	511	4,765	511	C
598	598	2810 Electricity	598	71	-527	71	-527	
750	750	2850 Water Charges Unmetered	750	79	-671	79	-671	
750	750	2853 Sewerage Charge Metered	750	0	-750	0	-750	
6,653	6,653	2875 Contract Cleaning	6,653	5,758	-895	5,758	-895	C
0	0	2900 Fire Insurance Buildings/Conts	0	9	9	9	9	
126,023	117,023	Subtotal Premises	117,023	109,098	-7,925	109,098	-7,925	
Transport								
960	960	3080 Car and Cycle Allowances	960	1,421	461	1,421	461	
960	960	Subtotal Transport	960	1,421	461	1,421	461	
Supplies & Services								
290	290	3399 Stationery Recharges	290	0	-290	0	-290	
190	190	3550 Clothing and Uniforms General	190	176	-14	176	-14	
300	300	3570 DPP Printing Costs	300	154	-146	154	-146	
100	100	3710 Telephones General	100	0	-100	0	-100	
190	190	3715 Mobile Phone Rentals & Calls	190	145	-45	145	-45	
0	0	3901 Insurances Other	0	1,154	1,154	1,154	1,154	
960	960	3910 Advertising General	960	859	-101	859	-101	
2,030	2,030	Subtotal Supplies & Services	2,030	2,488	458	2,488	458	
Capital Charges								
637	637	5701 Depreciation (Operational Assets)	637	637	0	637	0	
637	637	Subtotal Capital Charges	637	637	0	637	0	
188,201	179,201	Subtotal EXPENDITURE	179,201	174,779	-4,422	178,900	-301	
INCOME								
Receipts								
0	0	7934 BDP - Sundry Debtors	0	-25	-25	-25	-25	
0	0	7825 Non-Gov't Grants & Cont's: Non-Spec	0	89	89	-42,045	-42,045	
-1,837	0	8552 Catering Concessions	0	0	0	0	0	
-13,269	-13,269	9039 Other Rents	-13,269	-13,000	269	-13,000	269	
0	-1,837	9132 Catering Concessn Pitch & Putt	-1,837	-1,800	37	-1,800	37	
-15,106	-15,106	Subtotal Receipts	-15,106	-14,736	370	-56,870	-41,764	
-15,106	-15,106	Subtotal INCOME	-15,106	-14,736	370	-56,870	-41,764	
INDIRECT								
Recharge Expenditure								
1,900	3,050	1935 CDS Added Years Payments	3,050	3,191	141	3,190	140	D
9,200	7,270	4040 CDS Norwich Connect Recharge	7,270	6,827	-443	7,668	398	D
100	0	4041 Payroll Services Recharge	0	0	0	0	0	D
2,900	0	5000 CDS Accommodation Recharge	0	0	0	0	0	D
700	230	5021 CDS Legal Services Recharge	230	0	-230	0	-230	D
1,900	4,420	5022 CDS HR Services Recharge	4,420	3,897	-523	4,059	-361	D
2,400	2,400	5024 Property Services Recharge	2,400	2,412	12	2,687	287	D
3,300	5,030	5026 CDS Finance Services Recharge	5,030	4,944	-86	5,392	362	D
0	6,370	5044 CDS Management Support Recharge	6,370	5,297	-1,073	5,931	-439	D
700	1,550	5047 CDS Comms + Research Recharge	1,550	1,576	26	1,714	164	D
5,600	0	5050 CDS Committee Secretariat	0	0	0	0	0	D
0	0	5097 Recharge from AHOs/One Stop	0	4,959	4,959	0	0	E
28,700	30,320	Subtotal Recharge Expenditure	30,320	33,103	2,783	30,641	321	
28,700	30,320	Subtotal INDIRECT	30,320	33,103	2,783	30,641	321	
201,795	194,415	Total Mousehold Heath Conservators	194,415	193,146	-1,269	152,671	-41,744	