

Report for Information

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| Report to | Mousehold Heath Conservators 17 September 2010 | Item |
| Report of | Head of Finance | 5 |
| Subject | Quarterly Budget Report - Budget Monitoring Statement April - June 2010 | |

Purpose

The purpose of this report is to provide the Conservators with the position on budget monitoring for the Mousehold Heath Conservators budget 2010/11.

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 2010/11.

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)

01603 212561

Background Documents

Working papers

Report

1. The Mousehold Heath Conservators have requested that budget reports be brought to the Conservators 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 Quarter 1, by comparison to the annual budget and expected out turn. Where appropriate, explanations for variances are contained in the notes at point 3 below.
2. 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 £9k overspend, based on actual spend to date. This may be due to seasonal shift payments – under investigation. (Note A).
 - b. Low actual spend does not fully reflect the programme of work which has been ordered but not yet paid for, or is planned but not yet ordered. The forecast outturn reflects the contract sums budgeted for. (Note B).
 - c. The actual (credit) expenditure represents the carry-forward of the balance from the 2009/10 account of the cumulative underspend against the Conservators' precept and budget. (Note C). The forecast represents this balance plus/minus the forecast outturn for the current year, i.e., the balance forecast to be carried forward to 2011/12.
 - d. Support service costs, and other recharges, are under review and will be processed later in the financial year. The forecast outturn reflects an expectation that the budget will be fully utilised.
4. Future reports will refine the assumptions referred to above in the light of the developments in the work programme and other areas.

Budget Monitoring Report

Year: 2010/11 Period: 3 (June)

| 421020 Mousehold Heath Conservators | | | | | | | | |
|-------------------------------------|-------------------|--|-------------------|-------------------|---------------------|---------------------|----------------------|------|
| Approved Budget | Current Budget | | Budget To Date | Actual To Date | Variance To Date | Forecast Outturn | Forecast Variance | Note |
| EXPENDITURE | | | | | | | | |
| Employees | | | | | | | | |
| 54,521 | 45,622 | 1405 Salaries Full Time | 13,629 | 14,578 | 949 | 58,312 | 12,690 | |
| 0 | 8,899 | 1406 Salaries Employer PF Contrib'ns | 2,225 | 1,313 | -912 | 5,252 | -3,647 | |
| 54,521 | 54,521 | Subtotal Employees | 15,854 | 15,891 | 37 | 63,564 | 9,043 | A |
| Premises | | | | | | | | |
| 60,907 | 60,907 | 2651 Grounds Maintenance contract | 15,225 | 10,862 | -4,363 | 60,907 | 0 | B |
| 8,227 | 8,227 | 2653 Schedule of Rates/Dayworks | 2,055 | 0 | -2,055 | 8,227 | 0 | B |
| 4,067 | 4,067 | 2655 Treeworks | 1,014 | 0 | -1,014 | 4,067 | 0 | B |
| 518 | 518 | 2810 Electricity | 129 | 56 | -73 | 224 | -294 | |
| 750 | 750 | 2850 Water Charges Unmetered | 186 | 0 | -186 | 0 | -750 | |
| 750 | 750 | 2853 Sewerage Charge Metered | 186 | 0 | -186 | 0 | -750 | |
| 6,653 | 6,653 | 2875 Contract Cleaning | 1,662 | 0 | -1,662 | 6,653 | 0 | B |
| 39,436 | 39,436 | T100 Day to Day Repairs (Tenants) | 9,858 | 0 | -9,858 | 39,436 | 0 | B |
| 121,308 | 121,308 | Subtotal Premises | 30,315 | 10,918 | -19,397 | 119,514 | -1,794 | |
| Transport | | | | | | | | |
| 960 | 960 | 3080 Car and Cycle Allowances | 240 | 252 | 12 | 1,007 | 47 | |
| 960 | 960 | Subtotal Transport | 240 | 252 | 12 | 1,007 | 47 | |
| Supplies & Services | | | | | | | | |
| 0 | 0 | 3389 Other Equipment and Tools | 0 | 10 | 10 | 41 | 41 | |
| 290 | 290 | 3399 Stationery Recharges | 72 | 0 | -72 | 0 | -290 | |
| 190 | 190 | 3550 Clothing and Uniforms General | 45 | 0 | -45 | 0 | -190 | |
| 300 | 300 | 3570 DPP Printing Costs | 75 | 0 | -75 | 0 | -300 | |
| 190 | 190 | 3715 Mobile Phone Rentals & Calls | 45 | 0 | -45 | 0 | -190 | |
| 960 | 960 | 3910 Advertising General | 240 | 12 | -228 | 49 | -911 | |
| 1,930 | 1,930 | Subtotal Supplies & Services | 477 | 22 | -455 | 90 | -1,840 | |
| Capital Charges | | | | | | | | |
| 637 | 637 | 5701 Depreciation (Operational Assets) | 159 | 0 | -159 | 637 | 0 | |
| 637 | 637 | Subtotal Capital Charges | 159 | 0 | -159 | 637 | 0 | |
| 179,356 | 179,356 | Subtotal EXPENDITURE | 47,045 | 27,083 | -19,962 | 184,812 | 5,456 | |
| INCOME | | | | | | | | |
| Receipts | | | | | | | | |
| 0 | 0 | 7825 Non-Gov't Grants & | 0 | -10,773 | -10,773 | -5,762 | -5,762 | C |
| -1,837 | 0 | 8552 Catering Concessions | 0 | 0 | 0 | 0 | 0 | |
| -13,269 | -13,269 | 9039 Other Rents | -3,318 | -3,250 | 68 | -13,000 | 269 | |
| 0 | -1837 | 9132 Catering Concessn Pitch & Putt | -462 | -450 | 12 | -1,800 | 37 | |
| -15,106 | -15,106 | Subtotal Receipts | -3,780 | -14,473 | -10,693 | -20,562 | -5,456 | |
| -15,106 | -15,106 | Subtotal INCOME | -3,780 | -14,473 | -10,693 | -20,562 | -5,456 | |
| INDIRECT | | | | | | | | |
| Recharge Expenditure | | | | | | | | |
| 1,900 | 1,900 | 1935 Annual Added Years Payments | 0 | 0 | 0 | 1,900 | 0 | D |
| 374 | 374 | 1990 Employee/Public Liab Insurance | 0 | 0 | 0 | 374 | 0 | D |
| 100 | 100 | 3710 Telephones General | 24 | 0 | -24 | 100 | 0 | D |
| 9,200 | 9,200 | 4040 Norwich Connect Recharge | 0 | 0 | 0 | 9,200 | 0 | D |
| 100 | 100 | 4041 Payroll Services Recharge | 0 | 0 | 0 | 100 | 0 | D |
| 2,900 | 2,900 | 5000 Accommodation Charge | 0 | 0 | 0 | 2,900 | 0 | D |
| 700 | 700 | 5021 Legal Services Support Charge | 0 | 0 | 0 | 700 | 0 | D |
| 1,900 | 1,900 | 5022 Personnel Services Support | 0 | 0 | 0 | 1,900 | 0 | D |
| 2,400 | 2,400 | 5024 Property Services Support Charge | 0 | 0 | 0 | 2,400 | 0 | D |
| 3,300 | 3,300 | 5026 Financial Services Support Charge | 0 | 0 | 0 | 3,300 | 0 | D |
| 700 | 700 | 5047 Communications+Research | 0 | 0 | 0 | 700 | 0 | D |
| 5,600 | 5,600 | 5050 C'ttee Secretariat Support | 0 | 0 | 0 | 5,600 | 0 | D |
| 29,174 | 29,174 | Subtotal Recharge Expenditure | 24 | 0 | -24 | 29174 | 0 | |
| 29,174 | 29,174 | Subtotal INDIRECT | 24 | 0 | -24 | 29,174 | 0 | |
| 193,424 | 193,424 | Total Mousehold Heath Conservators | 43,289 | 12,610 | -30,679 | 193,424 | 0 | |