

## **Report for Information**

<b>Report to</b>	Mousehold heath conservators 7 October 2009	<b>Item</b>
<b>Report of</b>	Head of finance	<b>4</b>
<b>Subject</b>	Budget monitoring statement April – August 2011	

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### **Purpose**

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

### **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 2011/12.

### **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 August 2011, 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. The period covered by the report is the latest for which budget information is available. The timing of Conservators' meetings makes it impractical 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 £6k overspend, based on actual spend to date. This may be due to seasonal shift payments.
  - B. Unbudgeted expenditure; possibly double-counted within forecast on subjective T100.
  - C. 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.
  - D. The actual (credit) expenditure represents the carry-forward of the balance from the 2010/11 account of the cumulative underspend against the Conservators' precept and budget. The forecast represents this balance plus/minus the forecast outturn for the current year, i.e., the balance forecast to be carried forward to 2012/13.
  - E. 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. Forecasts for repairs and dayworks include assumed spend on planned renewal of bollards, fencing, etc. (£6-7k) and vegetation cutting (£1.5k) from the work programme. If these works are not executed, any savings not applied to other elements of the work programme would contribute to an underspend.
5. Any revenue contribution towards costs of the new changing rooms (above the level of the capital funding available) is assumed to be containable within the revenue forecasts.
6. Future reports will refine the assumptions referred to above in the light of the developments in the work programme and other areas.
7. 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 ongoing.

## Budget Monitoring Report

Year: 2011/12 Period: 5 (Aug)

421020 Mousehold Heath Conservators								
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	22,290	24,186	1,896	58,045	4,538	
4,670	4,670	1406 Salaries Employer PF Contrib'ns	1,945	1,612	-333	6,062	1,392	
374	374	1990 Employee/Public Liab. Insurance	0	0	0	374	0	
58,551	58,551	Subtotal Employees	24,235	25,798	1,563	64,481	5,930	A
Premises								
0	0	2100 General Repairs & Maintenance	0	1,736	1,736	4,166	4,166	B
68,168	68,168	2651 Grounds Maintenance contract	28,400	25,499	-2,901	68,168	0	C
5,414	5,414	2653 Schedule of Rates/Dayworks	2,255	1,600	-655	5,414	0	C
4,254	4,254	2655 Treeworks	1,770	1,064	-706	4,254	0	C
598	598	2810 Electricity	245	71	-174	170	-428	
750	750	2850 Water Charges Unmetered	310	36	-274	86	-664	
750	750	2853 Sewerage Charge Metered	310	0	-310	0	-750	
6,653	6,653	2875 Contract Cleaning	2,770	1,919	-851	4,606	-2,047	C
0	0	R100 Day to Day Reps (ES/Prop Grp)	0	3,092	3,092	0	0	
39,436	39,436	T100 Day to Day Repairs (Tenants)	16,430	21,003	4,573	39,436	0	C
126,023	126,023	Subtotal Premises	52,490	56,020	3,530	126,300	277	
Transport								
960	960	3080 Car and Cycle Allowances	400	595	195	1,429	469	
960	960	Subtotal Transport	400	595	195	1429	469	
Supplies & Services								
290	290	3399 Stationery Recharges	120	0	-120	0	-290	
190	190	3550 Clothing and Uniforms General	75	44	-31	106	-84	
300	300	3570 DPP Printing Costs	125	0	-125	0	-300	
100	100	3710 Telephones General	0	0	0	0	-100	
190	190	3715 Mobile Phone Rentals & Calls	75	11	-64	26	-164	
960	960	3910 Advertising General	400	251	-149	602	-358	
2,030	2,030	Subtotal Supplies & Services	795	306	-489	734	-1,296	
Capital Charges								
637	637	5701 Depreciation (Operational Assets)	0	0	0	0	-637	
637	637	Subtotal Capital Charges	0	0	0	0	-637	
188,201	188,201	Subtotal EXPENDITURE	77,920	82,719	4,799	192,944	4,743	
INCOME								
Receipts								
0	0	7825 Non-Gov't Grants &	0	-42,869	-42,869	-2,089	-2,089	D
-1837	0	8552 Catering Concessions	0	0	0	0	0	
-13269	-13269	9039 Other Rents	-6,634	-6,500	134	-15,600	-2,331	
0	-1837	9132 Catering Concessn Pitch & Putt	-770	-900	-130	-2,160	-323	
-15,106	-15,106	Subtotal Receipts	-7,404	-50,269	-42,865	-19,849	-4,743	
-15,106	-15,106	Subtotal INCOME	-7,404	-50,269	-42,865	-19,849	-4,743	
INDIRECT								
Recharge Expenditure								
1,900	3,050	1935 CDS Added Years Payments	0	0	0	3,050	0	E
9,200	7,270	4040 CDS Norwich Connect Recharge	0	0	0	7,270	0	E
100	0	4041 Payroll Services Recharge	0	0	0	0	0	E
2,900	0	5000 CDS Accommodation Recharge	0	0	0	0	0	E
700	230	5021 CDS Legal Services Recharge	0	0	0	230	0	E
1,900	4,420	5022 CDS HR Services Recharge	0	0	0	4,420	0	E
2,400	2,400	5024 Property Services Recharge	0	0	0	2,400	0	E
3,300	5,030	5026 CDS Finance Services Recharge	0	0	0	5,030	0	E
0	6,370	5044 CDS Management Support	0	0	0	6,370	0	E
700	1,280	5047 CDS Comms + Research	0	0	0	1,280	0	E
5,600	0	5050 CDS Committee Secretariat	0	0	0	0	0	E
28,700	30,050	Subtotal Recharge Expenditure	0	0	0	30,050	0	
28,700	30,050	Subtotal INDIRECT	0	0	0	30,050	0	
201,795	203,145	Total Mousehold Heath Conservators	70,516	32,450	-38,066	203,145	0	