

## Report for Information

**Report to** Mousehold Heath Conservators  
30 March 2012

**Item**

**Report of** Head of finance

**4**

**Subject** Budget Monitoring Statement April 2011 – February 2012

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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 February 2012, and comparison of the expected out turn to the annual budge. 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 £7k overspend, based on actual spend to date. The salary budget has been overspent at this period in previous years and this was thought to be due to enhanced salary payments during the summer period front loading the spend. However, the salary budget variance for the year ending March 2011 showed an overspend and therefore the salary budget for 2012-13 has been adjusted to reflect the actual costs.
  - B. Unbudgeted 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. 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. However, 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. The forecast outturn for the costs of the contracts will be to budget.
  - 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 the anticipated budget outturn for the current year, i.e., the sum that neutralises the impact on the council's overall budget position.
  - E. Support service costs, and other recharges for the period April-February have been processed. The forecast outturn reflects an expectation that further recharges for March and year-end costs will be processed later in the financial year.
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 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.
8. The impact of the precept and forecast 2011/12 budget monitoring position 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	£194,145
Balance to be carried forward to 2012/13	-£39,084

## Budget Monitoring Report

Year: 2011/12

Period: 11 (Feb)

<b>421020 Mousehold Heath Conservators</b>		<b>Neighbourhood Services</b>					
<i>Approved Budget</i>	<i>Current Budget</i>	<i>Budget To Date</i>	<i>Actual To Date</i>	<i>Variance To Date</i>	<i>Forecast Outturn</i>	<i>Forecast Variance</i>	<i>Note</i>
<b>EXPENDITURE</b>							
<b>Employees</b>							
53,507	53,507	1405 Salaries Full Time	49,038	54,197	5,159	59,124	5,617
4,670	4,670	1406 Salaries Employer PF Contrib'ns	4,279	3,611	-668	3,939	-731
0	0	1939 Pension Deficit Recovery	0	2,046	2,046	2,231	2,231
374	374	1990 Employee/Public Liab. Insurance	0	0	0	374	0
<b>58,551</b>	<b>58,551</b>	<b>Subtotal Employees</b>	<b>53,317</b>	<b>59,854</b>	<b>6,537</b>	<b>65,668</b>	<b>7,117</b> A
<b>Premises</b>							
0	0	2100 General Repairs & Maintenance	0	1,739	1,739	1,897	1,897
0	0	R100 Day to Day Reps (ES/Prop Grp)	0	5,802	5,802	0	0
39,436	30,436	T100 Day to Day Repairs (Tenants)	27,896	703	-27,193	30,436	0
68,168	68,168	2651 Grounds Maintenance contract	62,480	53,930	-8,550	68,168	0
5,414	5,414	2653 Schedule of Rates/Dayworks	4,961	6,636	1,675	5,414	0
4,254	4,254	2655 Treeworks	3,894	2,944	-950	4,254	0
598	598	2810 Electricity	539	71	-468	77	-521
750	750	2850 Water Charges Unmetered	682	36	-646	39	-711
750	750	2853 Sewerage Charge Metered	682	0	-682	0	-750
6,653	6,653	2875 Contract Cleaning	6,094	4,798	-1,296	5,234	-1,419
<b>126,023</b>	<b>117,023</b>	<b>Subtotal Premises</b>	<b>107,228</b>	<b>76,659</b>	<b>-30,569</b>	<b>115,519</b>	<b>-1,504</b> C
<b>Transport</b>							
960	960	3080 Car and Cycle Allowances	880	1,299	419	1,417	457
<b>960</b>	<b>960</b>	<b>Subtotal Transport</b>	<b>880</b>	<b>1,299</b>	<b>419</b>	<b>1,417</b>	<b>457</b>
<b>Supplies &amp; Services</b>							
290	290	3399 Stationery Recharges	264	0	-264	0	-290
190	190	3550 Clothing and Uniforms General	165	44	-121	48	-142
300	300	3570 DPP Printing Costs	275	142	-133	155	-145
100	100	3710 Telephones General	0	0	0	0	-100
190	190	3715 Mobile Phone Rentals & Calls	165	116	-49	127	-63
960	960	3910 Advertising General	880	852	-28	930	-30
<b>2,030</b>	<b>2,030</b>	<b>Subtotal Supplies &amp; Services</b>	<b>1,749</b>	<b>1,154</b>	<b>-595</b>	<b>1,260</b>	<b>-770</b>
<b>Capital Charges</b>							
637	637	5701 Depreciation (Operational Assets)	0	0	0	637	0
<b>637</b>	<b>637</b>	<b>Subtotal Capital Charges</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>637</b>	<b>0</b>
<b>188,201</b>	<b>179,201</b>	<b>Subtotal EXPENDITURE</b>	<b>163,174</b>	<b>138,966</b>	<b>-24,208</b>	<b>184,501</b>	<b>5,300</b>
<b>INCOME</b>							
<b>Receipts</b>							
0	0	7097 Mousehold Heath Balances	0	-42,134	-42,134	-5,281	-5,281
0	0	7825 Non-Gov't Grants & Contributions	0	65	65	-735	-735
0	0	7934 BDP - Sundry Debtors	0	-25	-25	-27	-27
-1,837	0	8552 Catering Concessions	0	0	0	0	0
-13,269	-13,269	9039 Other Rents	-13,269	-13,000	269	-14,182	-913
0	-1,837	9132 Catering Concessn Pitch & Putt	-1,694	-1,800	-106	-1,964	-127
<b>-15,106</b>	<b>-15,106</b>	<b>Subtotal Receipts</b>	<b>-14,963</b>	<b>-56,894</b>	<b>-41,931</b>	<b>-22,189</b>	<b>-7,083</b>
<b>-15,106</b>	<b>-15,106</b>	<b>Subtotal INCOME</b>	<b>-14,963</b>	<b>-56,894</b>	<b>-41,931</b>	<b>-22,189</b>	<b>-7,083</b>
<b>INDIRECT</b>							
<b>Recharge Expenditure</b>							
1,900	3,050	1935 CDS Added Years Payments	2796	2658	-138	2,900	-150
9,200	7,270	4040 CDS Norwich Connect Recharge	6664	8385	1,721	9,147	1,877
100	0	4041 Payroll Services Recharge	0	0	0	0	0
2,900	0	5000 CDS Accommodation Recharge	0	0	0	0	0
700	230	5021 CDS Legal Services Recharge	211	188	-23	205	-25
1,900	4,420	5022 CDS HR Services Recharge	4052	4061	9	4,430	10
2,400	2,400	5024 Property Services Recharge	0	0	0	2,400	0
3,300	5,030	5026 CDS Finance Services Recharge	4611	4885	274	5,329	299
0	6,370	5044 CDS Management Support Recharge	5839	5293	-546	5,774	-596
700	1,280	5047 CDS Comms + Research Recharge	1173	1511	338	1,648	368
5,600	0	5050 CDS Committee Secretariat	0	0	0	0	0
<b>28,700</b>	<b>30,050</b>	<b>Subtotal Recharge Expenditure</b>	<b>25,346</b>	<b>26,981</b>	<b>1,635</b>	<b>31,833</b>	<b>1,783</b>
<b>28,700</b>	<b>30,050</b>	<b>Subtotal INDIRECT</b>	<b>25,346</b>	<b>26,981</b>	<b>1,635</b>	<b>31,833</b>	<b>1,783</b>
<b>201,795</b>	<b>194,145</b>	<b>Total Mousehold Heath Conservators</b>	<b>173,557</b>	<b>109,053</b>	<b>-64,504</b>	<b>194,145</b>	<b>0</b>