

**REPORT TO THE: RESOURCES COMMITTEE****DATE:** 13<sup>th</sup> July 2009**REFERENCE:****SUBJECT: Budget Monitoring Report for the Financial Year 2009/10.****SUMMARY:**

The report shows the estimated revenue and capital net expenditure for the year ended 31 March 2010 and compares those estimated positions with the 2009/2010 working budget. The estimated net expenditure is calculated by adding the actual figure shown in the financial records plus known commitments at 31 May 2009 to the forecasted expenditure for the remainder of the year. The report also shows that capital financing is within the limits set by the Prudential Indicators.

OBJECTIVES		IMPLICATIONS	
More than an Emergency Service	Yes	Operational Risk Management	Yes
Trusted & Respected by our customers	Yes	Community Risk Reduction	Yes
Saving Lives, Protecting Communities	Yes	Learning & Development	Yes
Managing within Budget	Yes	Service Control	Yes
Allocate Resources to Priorities	Yes	Civil Contingencies & Resilience	Yes
Efficiency savings	Yes	Finance & Procurement	Yes
Alternative funding & resources	Yes	H.R.	Yes
Managing People	Yes	ICT	Yes
Risk Reduction Planning	Yes	CCMS	Yes
Partnership Working	Yes	Transport	Yes
Effective & Empowered People	Yes	Health & Safety	Yes
		Premises	Yes
		Sustainability & Environment	Yes
		Welsh Language	
		Legal	
		Governance	Yes
		Equality & Diversity	Yes
		Representative Body Consultation	

**COMMENTS/OBSERVATIONS ON THE ABOVE OBJECTIVES/IMPLICATIONS:**

Budget monitoring concerns the whole Service.

**RECOMMENDATIONS:**

That the report be received.

**BACKGROUND PAPERS USED IN PREPARATION OF THIS REPORT:**

2009/10 Budget.

2009/10 Capital Programme.

The Prudential Indicators.

The Financial Management System.

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**REPORT TO THE RESOURCES COMMITTEE  
13 JULY 2009**

**DIRECTOR OF RESOURCES AND PROCUREMENT'S BUDGET  
MONITORING REPORT FOR THE FINANCIAL YEAR 2009/10**

**(1) Revenue monitoring report for the period 1<sup>st</sup> April to 31 May 2009  
(Appendix 1)**

The report compares the estimated revenue net expenditure for the two months ended 31 May 2009 against the profiled working budget for the same period. The estimated net expenditure is calculated by adding the actual figure shown in the financial records to the known commitments at 31 May 2009.

On this basis, a current under spend of £61k (less than 0.1% of the profiled budget) is estimated at 31 May 2008. This variance is insignificant and results in a forecast under spend of £142k at the year end. This variance is less than 0.5% of the working budget and is mainly due to delays in filling full time operational posts. Making accurate estimates of future spending is difficult at this time, but as the year progresses a clearer and more accurate forecast of the year end position can be calculated.

**(2) capital monitoring report for the period 1<sup>st</sup> April to 31 May 2009  
(Appendix 2)**

The report summarises the expenditure on capital projects to date against the Approved Capital Programme.

**(3) Prudential Indicators**

Capital financing is within the limits set by the Prudential Indicators

MID AND WEST WALES FIRE AND RESCUE AUTHORITY									APPENDIX 1
REVENUE BUDGET MONITORING REPORT 2009/10									
2 MONTHS TO MAY 2009									
A	C	D	E	F	G	H	I	J	K
	2007/08	PROFILED	RECORDED	COMMITTED	TOTAL	-SURPLUS/ DEFICIT	ESTIMATED	ESTIMATED	PROJECTED
	APPROVED	BUDGET	EXPENDITURE	EXPENDITURE	EXPENDITURE		COMMITMENTS	EXPENDITURE	-UNDER/ OVERSPEND
	BUDGET	31st May 09	31st May 09	31st May 09	31st May 09	FOR PERIOD	to year end	for the year	
					(E+F)	(G-D)		(G+I)	(J-C)
	£	£	£	£	£	£	£	£	£
<b>OPERATIONAL</b>									
EMPLOYEES - FULL-TIME	21,989,051	3,474,101	3,337,165	0	3,337,165	-136,936	18,391,880	21,729,045	-260,006
EMPLOYEES - RETAINED	5,763,799	533,963	530,239	0	530,239	-3,724	5,233,560	5,763,799	0
EMPLOYEES - OTHER COSTS	690,140	101,133	37,330	55,601	92,931	-8,201	597,209	690,140	0
PREMISES	1,771,168	314,143	222,347	96,318	318,665	4,522	1,464,720	1,783,385	12,217
TRANSPORT	1,431,799	188,508	178,911	10,251	189,162	654	1,243,138	1,432,300	501
INSURANCE	291,061	291,061	293,074	4,968	298,042	6,981	-5,183	292,859	1,798
SUPPLIES AND SERVICES	2,954,276	832,180	468,520	421,113	889,633	57,453	2,093,294	2,982,927	28,651
LEASING	2,542,349	249,256	249,256	0	249,256	0	2,293,093	2,542,349	0
<b>GROSS OPERATIONAL COSTS</b>	<b>37,433,643</b>	<b>5,984,345</b>	<b>5,316,842</b>	<b>588,251</b>	<b>5,905,093</b>	<b>-79,252</b>	<b>31,311,711</b>	<b>37,216,804</b>	<b>-216,839</b>
INCOME	-1,378,817	-220,393	-205,571	0	-205,571	14,822	-1,160,285	-1,365,856	12,961
<b>NET OPERATIONAL COSTS</b>	<b>36,054,826</b>	<b>5,763,952</b>	<b>5,111,271</b>	<b>588,251</b>	<b>5,699,522</b>	<b>-64,430</b>	<b>30,151,426</b>	<b>35,850,948</b>	<b>-203,878</b>
CONTROL ROOM	1,420,630	231,320	234,985	0	234,985	3,665	1,190,115	1,425,100	4,470
ADMIN & TECHNICAL SERVICES	3,923,923	638,036	640,463	0	640,463	2,427	3,313,385	3,953,848	29,925
MANUAL	310,463	50,482	51,178	0	51,178	696	263,568	314,746	4,283
CENTRAL SUPPORT	179,157	-23,729	-23,729	0	-23,729	-0	226,795	203,066	23,909
PENSIONS	815,924	421,145	417,578	0	417,578	-3,567	397,883	815,461	-463
<b>TOTAL NON-OPERATIONAL COSTS</b>	<b>6,650,097</b>	<b>1,317,254</b>	<b>1,320,475</b>	<b>0</b>	<b>1,320,475</b>	<b>3,221</b>	<b>5,391,746</b>	<b>6,712,221</b>	<b>62,124</b>
CAPITAL FINANCING	939,130	-21,166	-21,166	0	-21,166	0	960,296	939,130	0
GENERAL CONTINGENCY	0	0	0	0	0	0	0	0	0
<b>TOTAL AUTHORITY EXPENDITURE</b>	<b>43,644,053</b>	<b>7,060,040</b>	<b>6,410,580</b>	<b>588,251</b>	<b>6,998,831</b>	<b>-61,209</b>	<b>36,503,468</b>	<b>43,502,299</b>	<b>-141,754</b>
						-0.9%			-0.32%
CONTRIBUTIONS FROM									
CONSTITUENT AUTHORITIES	-42,964,053	-7,160,676	-7,204,968	105,501	-7,099,467	61,209	-35,722,832	-42,822,299	141,754
TRANSFER FROM ELECTIVE PENSION FUND	-680,000	0	0	0	0	0	-680,000	-680,000	0
<b>TOTAL FUNDING</b>	<b>-43,644,053</b>	<b>-7,160,676</b>	<b>-7,204,968</b>	<b>105,501</b>	<b>-7,099,467</b>	<b>61,209</b>	<b>-36,402,832</b>	<b>-43,502,299</b>	<b>141,754</b>

<b>MID AND WEST WALES FIRE AND RESCUE AUTHORITY</b>		
<b>CAPITAL MONITORING REPORT 2009/10</b>		
<b>2 MONTHS TO MAY 2009</b>		
<b>location and description</b>	<b>CAPITAL PROGRAMME £</b>	<b>EXPENDITURE to 31 May 09 £</b>
<b>LAND &amp; BUILDINGS</b>		
New Station - Amman Valley	250,000	0
Llandrindod Wells Fire Station Replacement	500,000	0
Equality, Diversity and Minor Works	400,000	14,169
	<b>1,150,000</b>	<b>14,169</b>
<b>HYDRANT INSTALLATIONS</b>		
New schemes	<b>35,000</b>	<b>12,275</b>
<b>VEHICLES AND EQUIPMENT</b>		
BA Cylinders	270,000	0
Computer Equipment	125,000	72,009
PPE	1,250,000	0
Vehicle enhancement	320,000	0
	<b>1,965,000</b>	<b>72,009</b>
	<b>3,150,000</b>	<b>98,453</b>