

# **Committee: MERTON & SUTTON JOINT CEMETERY BOARD**

**Date: 8 November 2011**

Agenda item: 4

Wards: Borough Wide Merton & Sutton

**Subject: Budget Monitoring Report as at September 2011**

Lead officer: Mark Robinson/Zoe Church

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## **Recommendations:**

- A. That the Board note the current projected revenue outturn position of the Board.
  - B. That the board request that estimates are compiled for the next 10 years in February 2012.
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## **1. PURPOSE OF REPORT AND EXECUTIVE SUMMARY**

- 1.1. This report presents revenue budget monitoring information to 30<sup>th</sup> September 2011 as detailed in Appendix 1.

## **2. REVENUE MONITORING**

- 2.1. As at September 2011 officers are projections a revenue outturn of £38,194 below budget for the following reasons:
- 2.2. Employee Costs break even:
- 2.3. Running Expenses £28,276 over spend: The main cause of the projected variance in this area is the inclusion of depreciation charges in the full year projection as they were not included in the estimates. Officers have also purchased a new dumper truck to replace an old one which had reached the end of its life.
- 2.4. Capital Debt Charges - £28,800 under spend: These will be much lower than originally budgeted as the spend on the cemetery extension has been delayed. This will be reviewed and updated for the February 2012 meeting. The current projection assumes that the extension will be left to settle for six months, this projection will need to be amended if the Bored decide to progress the scheme.
- 2.5. Miscellaneous Expenses - £26,850 under spend: It is not envisaged that there will be any expenditure on specific maintenance.
- 2.6. Income - £10,820 under spend: It is envisaged that grave maintenance and memorial fees will generate approximately £11,000 additional income.

- 2.7. Officers are currently compiling a replacement schedule for vehicles and equipment; this will form part of the budget report to the Board in February 2012.

### **3 CAPITAL MONITORING**

- 3.1 Capital schemes and monitoring are considered elsewhere on this agenda:

### **4 FINANCIAL, RESOURCE AND PROPERTY IMPLICATIONS**

- 4.1 As part of the budget process for 2012-13 officers will be compiling a 10 year budget projection which will incorporate the full financial impact of the capital expenditure above and an equipment/vehicle replacement programme.

### **5 LEGAL AND STATUTORY IMPLICATIONS**

- 5.1 None for the purposes of this report.

### **6 HUMAN RIGHTS, EQUALITIES AND COMMUNITY COHESION IMPLICATIONS**

- 6.1 None for the purposes of this report.

### **7 RISK MANAGEMENT AND HEALTH AND SAFETY IMPLICATIONS**

- 7.1 It is currently envisaged that the proposed £2 million capital programme will be funded from increased income. The Board is a precepting Authority against the London Boroughs of Merton and Sutton, although they have not levied a precept since 1997. If the Board fail to break even once the full year debt charges are levied against the revenue account then a precept will be required from the two authorities. Both authorities have been contacted by letter in July 2009 to highlight this.

- 7.2 Officers would recommend that the progression of any further capital schemes are the subject of renewed loan negotiations and the submission of a full business case to justify that sufficient additional income can be generated to offset the additional debt charges.

### **8 APPENDICES – THE FOLLOWING DOCUMENTS ARE TO BE PUBLISHED WITH THIS REPORT AND FORM PART OF THE REPORT**

- Appendix 1 – Revenue Monitoring Report September 2011

**MERTON AND SUTTON JOINT CEMETERY BOARD - Monitoring September 2011**

	<b>REVENUE ESTIMATE 2011/12</b>	<b>Expected to date End Sept11</b>	<b>Actual to date End Sept11</b>	<b>Variance to date</b>	<b>Forecast Position at 31st March 2011</b>	<b>Year End Variance</b>
	£	£	£	£	£	£
<b>Employees</b>						
Salaries	71,480	21,000	19,400	(1,600)	71,480	0
Wages	151,520	75,760	79,284	3,524	151,520	0
Pensions	5,060	2,530	2,068	(462)	5,060	0
Gratuities	0	0	0	0	0	0
	<b>228,060</b>	<b>99,290</b>	<b>100,752</b>	<b>1,462</b>	<b>228,060</b>	<b>0</b>
<b>Running Expenses</b>						
General Maintenance - Buildings	4,790	2,400	230	(2,170)	2,000	(2,790)
General Maintenance - Grounds & Paths	9,670	4,840	200	(4,640)	5,000	(4,670)
Electricity	3,600	1,800	1,800	0	5,700	2,100
Gas	3,850	1,930	1,930	0	3,850	0
Cleaning Materials	320	160	0	(160)	320	0
Rubbish Disposal	0	0	325	325	1,500	1,500
Water	2,190	1,100	1,100	0	2,190	0
Rates	6,820	6,820	6,276	(544)	6,276	(544)
Equipment	1,810	910	0	(910)	1,000	(810)
Tools	160	80	0	(80)	160	0
Materials	3,760	1,880	2,200	320	3,760	0
Memorials, Burial and Cremation	1,240	620	1,126	506	1,240	0
Laundry	100	50	25	(25)	100	0
Clothing and Uniforms	640	320	123	(197)	2,500	1,860
Car Allowances	0	0	0	0	0	0
Petrol and Oil	930	470	285	(185)	930	0
Repair and Maintenance - Vehicles (SLA)	6,860	3,430	3,420	(10)	13,000	6,140
Printing and Stationery	1,510	760	90	(670)	1,000	(510)
Advertising	790	400	0	(400)	0	(790)
Postage	390	200	0	(200)	0	(390)
Telephones	560	280	176	(104)	560	0
Training/Conference Expenses	540	270	395	125	540	0
Subscriptions	410	210	0	(210)	300	(110)
Software Licence	2,200	1,100	0	(1,100)	1,500	(700)
Insurance	2,980	2,980	2,980	0	2,980	0
Management and Administration Expenses	56,910	0	0	0	56,910	0
Members Allowances	0	0	0	0	0	0
Audit Fee	2,630	1,320	2,050	730	2,630	0
Travel Expenses	60	30	0	(30)	50	(10)
Depreciation	0	0	0	0	29,000	29,000
	<b>116,720</b>	<b>34,860</b>	<b>24,731</b>	<b>(10,129)</b>	<b>144,996</b>	<b>28,276</b>

**MERTON AND SUTTON JOINT CEMETERY BOARD - Monitoring September 2011**

	<b>REVENUE ESTIMATE 2011/12</b>	<b>Expected to date End Sept11</b>	<b>Actual to date End Sept11</b>	<b>Variance to date</b>	<b>Forecast Position at 31st March 2011</b>	<b>Year End Variance</b>
	£	£	£	£	£	£
<b>Debt Charges</b>						
Capital Debt Charges	72,000	0	0	0	43,200	(28,800)
Operational Leasing	1,180	0	0	0	1,180	0
	<b>73,180</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44,380</b>	<b>(28,800)</b>
<b>Miscellaneous Expenses</b>						
Specific Maintenance Provision	26,850	0	0	0	0	(26,850)
	<b>26,850</b>	<b>13,430</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(26,850)</b>
<b>TOTAL EXPENDITURE</b>	<b>444,810</b>	<b>147,580</b>	<b>125,483</b>	<b>(22,097)</b>	<b>417,436</b>	<b>(27,374)</b>
<b>INCOME</b>						
Interment Fees	(383,290)	(191,650)	(193,658)	(2,008)	(383,290)	0
Memorial Fees	(20,100)	(10,050)	(16,633)	(6,583)	(25,000)	(4,900)
Memorial Seats	(500)	(250)	0	250	(500)	0
Maintenance of Graves	(25,000)	(25,000)	(30,918)	(5,918)	(30,920)	(5,920)
Rents	(13,670)	(6,840)	(3,500)	3,340	(13,670)	0
Interest	(690)	(350)	(3)	347	(690)	0
Sponsorship/Commercial Options	0	0		0	0	0
Miscellaneous ( Use of balances )				0		0
<b>TOTAL INCOME</b>	<b>(444,810)</b>	<b>(234,920)</b>	<b>(244,712)</b>	<b>(9,792)</b>	<b>(455,630)</b>	<b>(10,820)</b>
<b>NET EXPENDITURE (INCOME)</b>	<b>0</b>	<b>(87,340)</b>	<b>(119,229)</b>	<b>(31,889)</b>	<b>(38,194)</b>	<b>(38,194)</b>

**Actual to Budget Comparison Report**

W0000X

Mrton & Sttn Jnt Brd

Year:

2011

Period:

06

Chase levels: 04

Level	Account number	Account Description	Total Budget	YTD Actual	YTD Budget	Over (under)	Total	Budget	LY Total	LYYTD
						Spend	Commit	Remaining	Actual	Actual
5	W0000X-AA02	Chief Offs/Assist COs	0	0	0	0	0	0	0	0
5	W0000X-AA03	Prof/Admin Offs	0	19,400	0	19,400	0	-19,400	41,264	19,978
5	W0000X-AA10	Manual Workers General	0	79,284	0	79,284	0	-79,284	160,459	59,087
5	W0000X-AA17	Agency Staff & Casual Paymts	0	0	0	0	0	0	0	0
5	W0000X-AA50	Sheltered I G Wages	0	0	0	0	0	0	0	0
5	W0000X-AA51	no longer used	0	0	0	0	0	0	0	0
5	W0000X-AA52	Teachers	0	0	0	0	0	0	0	0
5	W0000X-AA99	FRS17 Adjustment	0	0	0	0	0	0	0	0
5	W0000X-AB02	Recruitment Adverts	0	0	0	0	0	0	0	0
5	W0000X-AB10	Miscellaneous Staff Costs	0	0	0	0	0	0	0	0
5	W0000X-AB12	Misc Staff Costs (AP)	0	2,068	0	2,068	0	-2,068	5,377	2,481
5	W0000X-AB50	Gratuities	0	0	0	0	0	0	0	0
5	W0000X-AB51	ACPC - Payroll	0	0	0	0	0	0	0	0
5	W0000X-AB53	Tcher's Redundancy/Pension Cst	0	0	0	0	0	0	0	0
5	W0000X-BA01	DDM - General Building	0	229	0	229	200	-429	3,087	2,531
5	W0000X-BA03	DDM - Mechanical	0	602	0	602	0	-602	2,893	1,357
5	W0000X-BA04	Specifics	0	0	0	0	0	0	0	0
5	W0000X-BA05	DDM - Electrical	0	953	0	953	1,940	-2,893	558	158
5	W0000X-BA06	Repairs & Maintenance General	0	15	0	15	0	-15	0	0
5	W0000X-BA07	Maintenance of Grounds	0	97	0	97	1,000	-1,097	7,743	43
5	W0000X-BA26	Capitalisation	0	2,422	0	2,422	0	-2,422	0	0
5	W0000X-BA29	Build Maint Mgt Fees	0	0	0	0	0	0	0	0
5	W0000X-BA50	Tree Work	0	0	0	0	0	0	0	0
5	W0000X-BA57	External Works	0	0	0	0	0	0	0	0
5	W0000X-BA67	Remvl Rubbish/Spoil	0	325	0	325	6,675	-7,000	0	0
5	W0000X-BB01	Fuel Oil	0	0	0	0	0	0	0	0
5	W0000X-BB02	Electricity	0	0	0	0	0	0	916	0
5	W0000X-BB03	Gas (incl. Butane)	0	0	0	0	8	-8	616	616
5	W0000X-BD01	NNDR LBM	0	6,276	0	6,276	0	-6,276	5,588	5,588
5	W0000X-BE01	Use of Water (Metered)	0	0	0	0	927	-927	0	0
5	W0000X-BE50	Water Charges-horse grzng land	0	0	0	0	0	0	0	0
5	W0000X-BF01	Fixtures and Fittings	0	0	0	0	0	0	0	0
5	W0000X-BH01	Cleaning Materials	0	0	0	0	0	0	0	0
5	W0000X-BH09	Communal/Commercial Waste	0	0	0	0	0	0	0	0
5	W0000X-BJ01	Premises Insurance General	0	0	0	0	0	0	0	0
5	W0000X-CA01	Petrol Derv & Oil	0	285	0	285	0	-285	464	211
5	W0000X-CA02	Tyres	0	0	0	0	0	0	0	0
5	W0000X-CA04	R & M of Veh - General	0	535	0	535	0	-535	764	315

5	W0000X-CB02	Transport SLA/Rech - Dir Std	0	<u>3,728</u>	0	3,728	0	-3,728	6,795	3,432
5	W0000X-CC01	Hired Transport	0	0	0	0	0	0	0	0
5	W0000X-CD01	Public Transport	0	0	0	0	0	0	0	0
5	W0000X-CD03	Public Transport-payroll	0	0	0	0	0	0	0	0
5	W0000X-CD04	Travel-AP-Creditors	0	0	0	0	0	0	0	0
5	W0000X-CD05	Travel-Payroll	0	0	0	0	0	0	0	0
5	W0000X-CE02	Car/Cycle Allowces-Creditors	0	0	0	0	0	0	0	0
5	W0000X-CE03	Car/Cycle Allowance-payrll	0	0	0	0	0	0	94	94
5	W0000X-DA01	Equipment - R & M	0	<u>0</u>	0	0	0	0	150	47
5	W0000X-DA02	Op. Leasing Equipment	0	0	0	0	0	0	232	0
5	W0000X-DA03	Hire of Equipment	0	0	0	0	0	0	0	0
5	W0000X-DA04	Materials	0	<u>2,200</u>	0	2,200	0	-2,200	9,422	6,794
5	W0000X-DA05	Provisions - General	0	<u>116</u>	0	116	0	-116	164	0
5	W0000X-DA06	Paper-Internal Print Jobs	0	0	0	0	0	0	0	0
5	W0000X-DA07	Paper-High Vol Photocopying	0	0	0	0	0	0	0	0
5	W0000X-DA08	Tools-Purchase	0	0	0	0	0	0	0	0
5	W0000X-DA09	Equip-Purchases	0	0	0	0	0	0	0	0
5	W0000X-DA29	Memorial (Cemeteries)	0	<u>1,126</u>	0	1,126	<u>400</u>	-1,526	429	0
5	W0000X-DA30	Memorial seats - purchase	0	0	0	0	0	0	1,218	1,218
5	W0000X-DA50	Aerial Rental	0	0	0	0	0	0	0	0
5	W0000X-DA51	Films	0	0	0	0	0	0	0	0
5	W0000X-DA53	Specialist Equipment	0	0	0	0	0	0	0	0
5	W0000X-DA80	Books	0	0	0	0	0	0	643	266
5	W0000X-DC01	Laundry	0	<u>25</u>	0	25	0	-25	0	0
5	W0000X-DC02	Clothing & Uniforms	0	0	0	0	0	0	0	0
5	W0000X-DC04	Clothing Allowance	0	<u>123</u>	0	123	0	-123	255	124
5	W0000X-DE01	External Printing	0	0	0	0	0	0	0	0
5	W0000X-DE03	Stationery	0	<u>90</u>	0	90	0	-90	279	60
5	W0000X-DE04	Photocopying	0	0	0	0	0	0	0	0
5	W0000X-DE06	MULTI-FUNCTIONAL PRINTERS	0	0	0	0	0	0	373	313
5	W0000X-DE08	Copier Paper	0	0	0	0	0	0	0	0
5	W0000X-DE09	Photocopier paper recharge	0	0	0	0	0	0	0	0
5	W0000X-DE52	Office Removal Expenses	0	0	0	0	0	0	0	0
5	W0000X-DF01	General Office Expenses	0	0	0	0	0	0	0	0
5	W0000X-DF02	Misc Advertising/Publicity	0	0	0	0	0	0	0	0
5	W0000X-DF03	Consultants	0	0	0	0	0	0	0	0
5	W0000X-DF04	MISCELLANEOUS EXPENSES	0	0	0	0	0	0	-61,019	0
5	W0000X-DF05	Use of Pitches	0	0	0	0	0	0	0	0
5	W0000X-DF06	Property Exp-Agents Fees	0	0	0	0	0	0	0	0
5	W0000X-DF07	Bought in Teaching Services	0	0	0	0	0	0	0	0
5	W0000X-DF08	Affiliation Fees	0	<u>186</u>	0	186	0	-186	520	220
5	W0000X-DF09	Miscellaneous Fees	0	<u>21</u>	0	21	0	-21	189	189
5	W0000X-DF35	Graphic Design	0	0	0	0	0	0	0	0
5	W0000X-DF58	Audit Fee	0	<u>2,050</u>	0	2,050	0	-2,050	3,080	0

5	W0000X-DG02	Software Licences	0	0	0	0	0	0	0	0
5	W0000X-DG04	Postage - General	0	0	0	0	0	0	0	0
5	W0000X-DG05	Telephones - Gen-Creditors	0	<u>176</u>	0	176	0	-176	264	0
5	W0000X-DG06	Telephones-Payroll	0	0	0	0	0	0	0	0
5	W0000X-DG07	Computer Software	0	0	0	0	0	0	0	0
5	W0000X-DG09	Computer Purchases - Misc	0	0	0	0	0	0	0	0
5	W0000X-DG13	no longer used	0	0	0	0	0	0	0	0
5	W0000X-DG14	Telephones - Mobile	0	<u>79</u>	0	79	0	-79	234	35
5	W0000X-DG15	Network Maintenance	0	0	0	0	0	0	0	0
5	W0000X-DG56	SRF Work	0	0	0	0	0	0	0	0
5	W0000X-DH02	Conferences	0	<u>395</u>	0	395	0	-395	1,246	1,215
5	W0000X-DH03	Hospitality	0	0	0	0	0	0	0	0
5	W0000X-DH04	no longer used	0	0	0	0	0	0	0	0
5	W0000X-DH06	Subsistence	0	0	0	0	0	0	0	0
5	W0000X-DH17	Advances	0	<u>127,846</u>	0	127,846	<u>1,063</u>	-128,909	6,000	0
5	W0000X-DH51	Sports Development Project	0	0	0	0	0	0	0	0
5	W0000X-DJ04	Subscriptions	0	0	0	0	0	0	0	0
5	W0000X-DL01	Ins. Premiums General	0	0	0	0	0	0	0	0
5	W0000X-FA50	Burial and Cremation	0	0	0	0	0	0	0	0
5	W0000X-FD11	Misc. Purchases OAPs	0	0	0	0	0	0	116	116
5	W0000X-FD12	Supermarkets UK	0	0	0	0	0	0	243	243
5	W0000X-GB01	Internal Audit	0	0	0	0	0	0	0	0
5	W0000X-GB05	Service Accountancy	0	0	0	0	0	0	0	0
5	W0000X-GB10	Insurance	0	0	0	0	0	0	0	0
5	W0000X-GB15	Business Support	0	0	0	0	0	0	56,080	0
5	W0000X-GB16	Legal	0	0	0	0	0	0	0	0
5	W0000X-HA50	DEBT MANAGEMENT EXPS	0	<u>18</u>	0	18	0	-18	124	124
5	W0000X-HA51	PWLB LOAN INTEREST	0	<u>1</u>	0	1	<u>0</u>	-1	5	5
5	W0000X-HA52	DME on Mid-Year Credit Ceiling	0	0	0	0	0	0	0	0
5	W0000X-HA53	Item 8 - Premiums payable X	0	0	0	0	0	0	0	0
5	W0000X-HA54	Item 8 - Discounts receivableX	0	0	0	0	0	0	0	0
5	W0000X-HA55	Cap Asset Charges R	0	0	0	0	0	0	0	0
5	W0000X-HC01	Primary Rentals	0	0	0	0	0	0	0	0
5	W0000X-HG01	DEPRECIATION	0	0	0	0	0	0	0	0
5	W0000X-HG02	Notional Interest	0	0	0	0	0	0	0	0
5	W0000X-QA02	Contributions from OLA's	0	0	0	0	0	0	0	0
5	W0000X-QA04	Sponsorship (X) No consideratn	0	0	0	0	0	0	0	0
5	W0000X-QA07	Miscellaneous Exps Recovered X	0	0	0	0	0	0	0	0
5	W0000X-QA10	Sponsorship (S) (Consideration	0	0	0	0	0	0	0	0
5	W0000X-QA51	Memorial Seats S	0	0	0	0	0	0	0	0
5	W0000X-QA54	Sponsorship Income X	0	0	0	0	0	0	0	0
5	W0000X-QC10	Recovery of misc expenses (X)	0	0	0	0	0	0	0	0
5	W0000X-RA04	Vehicles and Equip Sales S	0	0	0	0	0	0	0	0
5	W0000X-RA47	CRB RECHARGE X	0	0	0	0	0	0	0	0

5	W0000X-RB01	Miscellaneous Fees X	0	<u>-2,743</u>	0	-2,743	0	2,743	-650	0
5	W0000X-RB02	Miscellaneous Fees Z	0	0	0	0	0	0	0	0
5	W0000X-RB03	Miscellaneous Fees S	0	0	0	0	0	0	0	0
5	W0000X-RB06	Miscellaneous Fees E	0	0	0	0	0	0	0	0
5	W0000X-RB17	MEMORIAL SEATS (S)	0	0	0	0	0	0	0	0
5	W0000X-RB20	Memorial Fees X	0	<u>-16,633</u>	0	-16,633	0	16,633	-25,322	-13,119
5	W0000X-RB21	Internment Fees E	0	<u>-203,658</u>	0	-203,658	0	203,658	-357,633	-181,371
5	W0000X-RB50	Comm Waste Collection Fees S	0	0	0	0	0	0	0	0
5	W0000X-RB51	TUITION/TRAINING FEES S	0	0	0	0	0	0	0	0
5	W0000X-RC01	Miscellaneous Charges X	0	0	0	0	0	0	0	0
5	W0000X-RC02	Miscellaneous Charges S	0	<u>-3,822</u>	0	-3,822	0	3,822	-3,309	-1,599
5	W0000X-RC06	Address Searches X	0	0	0	0	0	0	0	0
5	W0000X-RC11	Telephone Coin Box Income S	0	0	0	0	0	0	0	0
5	W0000X-RC50	Client Accommodations Charges S	0	0	0	0	0	0	0	0
5	W0000X-RC73	Maintenance of graves S	0	<u>-30,918</u>	0	-30,918	0	30,918	-3,105	-1,580
5	W0000X-RD02	RENTS - GENERAL E	0	<u>-3,500</u>	0	-3,500	0	3,500	-11,375	-3,500
5	W0000X-RD50	Game Licences X	0	0	0	0	0	0	0	0
5	W0000X-RD51	Allotments and Sheds E	0	0	0	0	0	0	0	0
5	W0000X-RD52	HORSE GRAZING LAND E	0	0	0	0	0	0	0	0
5	W0000X-RF03	Telephone Coin Box Income X	0	0	0	0	0	0	0	0
5	W0000X-RF04	MISC RENTS (DO NOT USE CODE	0	0	0	0	0	0	0	0
5	W0000X-RF50	Transfer of Grave Rights-Admin	0	0	0	0	0	0	0	0
5	W0000X-RF55	Transfer of Grave Rights-Admin	0	0	0	0	0	0	0	0
5	W0000X-SA01	Interest Receivable	0	0	0	0	0	0	0	0
5	W0000X-SA51	Interest	0	<u>-3</u>	0	-3	0	3	-5	-2
5	W0000X-ZZ99	Tfr to/from earmarked reserves	0	0	0	0	0	0	144,534	0
1	W0000X	Milton & Stn Jnt Brd	0	-10,607	0	-10,607	12,213	-1,606	0	-94,313