

**Budget Monitoring Report – Quarter 3 2016 and Statement of Reserves****1. Introduction**

Under section 4 of the Financial Regulations a quarterly budget monitoring report is required.

For income, the report details income received during the third quarter of the year, together with the expected income for the remainder of the year.

For expenditure, the report sets out the budgeted expenditure for the year and the first three quarters of the year, the actual expenditure for the first three quarters and expected expenditure for the remaining quarter of the year. Additionally, some codes have a brought forward figure that reflect the adjustments contained in the annual accounts, together with agreed allocations from reserves. In addition to those previously report, these allocations now include £18000 for Grove Gardens Play area and £19000 for Osbourne Rd Play are, both from the Play Area reserve, and £9274 for extending the seasonal worker scheme until the end of March. This came from the General Fund

From these figures, areas of significant variance above planned expenditure are identified.

**2 Income**

Income expected for quarter 3 was received

**3. Expenditure**

The virements agreed following the quarter 2 Budget Monitoring report have been made. These addressed all current or expect areas of overspend identified at the end of quarter 2.

The result of this action is that there are no areas of significant negative variances identified at the end of quarter 3.

**4. Statement of Reserves**

As part of the three year financial planning process, an estimate of the reserve level at the year end was made. This estimate was £330000. To date, decisions on allocations of these funds have not been made beyond accepting a recommendation that the Operating Reserve should be set at 50% of the agreed budget for 2017-18. The sets the operating reserve at £181000.

The remaining designated reserves stand as set out in Table 1 after various allocations made to date. This leaves the General Fund [unallocated reserve] at £126464.

Table 1 Details of Current Designated reserves

Reserve		Notes
Play Area	1000	After allocation for Flagstaff, Grove Gardens & Osbourne Rd
Council Projects	7000	After allocation for Christmas lights
Capital grants	4000	
Bus Shelter	9753	
Allotment	783	
Operating	181000	Set at 50% of budget
General Fund	126464	
Total	330000	

**90. RECEIPTS**

<u>Code</u>	<u>Title</u>	Q1 + Q2 <b>Actual</b>	Expected	Q4	<b>Annual Total</b>
47	Precept	251,000			251,000
48	Bank interest	48		100	148
49	Sundry	3,930		500	4,430
50	Grants	16,721			16,721
92	VAT refund	25,756		10,000	35,756
134	Public Seats	250		100	350
150	Portas	20,980			20,980
172	Play Areas	25,000		3,000	28,000
173	Allotment rents [owned]	205			205
175	Allotment Rent [leased]	0			0
176	Festive Lights/Trees Donations	250			250
180	Neighbourhood Plan	5,780.00			5,780
182	Barracks Revival project	1,500			1,500

**91. FREEMEN:  
Receipts**

<u>Code</u>	<u>Title</u>	<b>Actual</b>			
61	Schedule III surplus	135,713			135,713
62	Freedom Admissions fees	100		100	200



<u>Code</u>	<u>Title</u>	Budget		Actual	Com- mitted	Current Balance	Q4	under/ over spend	out turn	
		Annual	Q1, 2 + 3							
22	Software Licence Fee	295	295	295		0		0	295	
24	Postage	319	240	238		81	80	1	318	
25	Stationery & Printing	839	630	868		-29	250	-279	1118	
26	Photocopies	1597	1200	1393		204	400	-196	1793	
36	Website	100	100	100		0		0	100	
169	Waste Collection	204	204	204		0		0	204	
<b>Total</b>									-474	3828

**04. ADMINISTRATION: Councillor Costs**

<u>Code</u>	<u>Title</u>	Budget		Actual	Com- mitted	Current Balance	Future Expenditure Q4	under/ over spend	out turn	
		Annual	Q1, 2 + 3							
11	Councillor Training	286	210	36		250	70	180	106	
12	Councillor Travel & Subsistence	396	300	190		206	100	106	290	
<b>Total</b>									286	396

**05. ADMINISTRATION: Statutory & Professional Fees**

<u>Code</u>	<u>Title</u>	Budget		Actual	Com- mitted	Current Balance	Future Expenditure Q4	under/ over spend	out turn	
		Annual	Q1, 2 + 3							
28	Insurance	850	850	1000		-150		-150	1000	
29	Internal Audit	2728	2728	2728		0		0	2728	
30	External Audit	1200	1200	1000		200		200	1000	
31	Legal & Professional Fees	4830	4330	4330		500	500	0	4830	
33	Public Notices	0	0	0		0		0	0	
<b>Total</b>									50	9558

**06. ADMINISTRATION: Miscellaneous Costs**

<u>Code</u>	<u>Title</u>	Budget		Actual	Com- mitted	Current Balance	Future Expenditure Q4	under/ over spend	out turn
		Annual	Q1, 2 + 3						

	Annual	Q1, 2 + 3						
34 Publications	50	0	0	50	50	0	50	
35 Publicity	50	0	0	50	50	0	50	
37 Subscriptions	1800	1800	1718	82	121	-39	1839	
40 Meeting Expenses	500	375	7	493	125	368	132	
<b>Total</b>						329	2071	

**07. ADMINISTRATION: Exceptional costs**

<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Budget</u>	<u>Payments Actual</u>	<u>Com- mitted</u>	<u>Current Balance</u>	<u>Future Expenditure Q4</u>	<u>under/ over spend</u>	<u>out turn</u>
			Annual	Q1, 2 + 3					
166	Professional Services	8800	702	9502	0	0		0	9502
<b>Total</b>								0	

**10. COUNCIL SERVICES: Public Space Management**

<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Budget</u>	<u>Payments Actual</u>	<u>Com- mitted</u>	<u>Current Balance</u>	<u>Future Expenditure Q4</u>	<u>under/ over spend</u>	<u>out turn</u>	
			Annual	Q1, 2 + 3						
72	Public Seat Maintenance	10616	669	8620	7043	2410	1832	1500	332	10953
73	Bus Shelter Maintenance	0	3461	2600	2350	1111	0		0	3461
74	Bins - litter/grit	2760	2614	3560	4860		514	500	14	5360
75	War Memorials: maintainence	0	80	0	0		80	80	0	80
76	Grass Cutting	1650	5000	5000	1650		5000	5000	0	6650
98	Public Seat Insurance	0	551	551	511		40		40	511
99	Bus Shelter Insurance	0	343	343	343		0		0	343
100	Public Realm Works	1548	1991	3040	2842	147	550	500	50	3489
101	Dog Fouling (WOOFS)	0	1400	1300	1004		396	400	-4	1404
103	Floral Displays [materials]	4600	4330	4330	4246		4684	4600	84	8846
104	Floral Displays [labour]	0	4596	2700	4994		-398		-398	4994
189	Public Toilet costs	0	2000	2000	2000		0		0	2000
			27035					<b>Total</b>	118	48091

**12. COUNCIL SERVICES: Handy Person Service**

	<u>Budget</u>	<u>Payments Actual</u>	<u>Com- mitted</u>	<u>Current Balance</u>	<u>Future Expenditure Q4</u>	<u>under/ over spend</u>	<u>out turn</u>
	Annual	Q1, 2 + 3					
194 Staff	9274	25,584	25,584	24840	9274	744	34114

195	Training	1,250	1,250	1198	52		52	1198
196	Transport	6,050	6,050	4222	1828	1044	784	5266
197	Equipment & consumables	3,500	3,500	180	3320	300	3020	480
		36,384				<b>Total</b>	-4674	41058
		63,419						

**13. COUNCIL SERVICES: Allotments**

<u>Code</u>	<u>Title</u>	<u>Budget</u>		<u>Payments Actual</u>	<u>Committed</u>	<u>Current Balance</u>	<u>Future Expenditure Q4</u>	<u>under/over spend</u>	<u>out turn</u>
		Annual	Q1, 2 + 3						
52	Repairs [owned]	1094	1000	94		1000	1000	0	1094
113	Water [owned]	770	50	181	540	49	50	-1	771
114	Repairs [leased]	500	250	0		500	125	375	125
135	NAS Subscription	55		0		55	55	0	55
							<b>Total</b>	374	2045

**20. PARKS & PLAY AREAS: Projects**

<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Budget</u>		<u>Payments Actual</u>	<u>Committed</u>	<u>Current Balance</u>	<u>Future Expenditure Q4</u>	<u>under/over spend</u>	<u>out turn</u>
			Annual	Q1, 2 + 3						
155	Equipment Replacement	80000	68214	0	6795	141419	0		0	148214
								<b>Total</b>	0	

**21. PARKS & PLAY AREAS: Splash Park**

<u>Code</u>	<u>Title</u>	Budget		Payments	Com- mitted	Current Balance	Future Expenditure Q4	under/ over spend	out turn
		Annual	Q1, 2 + 3	Actual					
78	SSP Electricity	240	200	193		47	30	17	223
80	SSP Equipment Maintainence	763	700	758		5	30	-25	788
81	Inspections	120	120	90		30		30	90
82	Insurance	351	351	351		0		0	351
85	SLA routine maintainence	7801	7500	7801		0		0	7801
<b>Total</b>								22	9253

**22. PARKS & PLAY AREAS: Highcliffe**

<u>Code</u>	<u>Title</u>	Budget		Payments	Com- mitted	Current Balance	Future Expenditure Q4	under/ over spend	out turn
		Annual	Q1, 2 + 3	Actual					
83	Equipment Maintenance	250	250	0		250	125	125	125
109	SLA Routine Maintenance	520	520	0	520	0		0	520
110	Inspections	200	200	90		110		110	90
111	Insurance	105	105	66		39		39	66
190	Grass Cutting	300	300	250		50		50	250
<b>Total</b>								324	1051

**23. PARKS & PLAY AREAS: Newfields**

<u>Code</u>	<u>Title</u>	Budget		Payments	Com- mitted	Current Balance	Future Expenditure Q4	under/ over spend	out turn
		Annual	Q1, 2 + 3	Actual					
191	Equipment Maintenance	1,000	500	388		612	300	312	688
	SLA Routine Maintenance	520	520	0	520	0		0	520
199	Insurance	105	105	66		39		39	66
200	Inspections	200	200	90		110		110	90
201	Grass Cutting	300	300	250		50		50	250
<b>Total</b>								511	1614

**25. PARKS & PLAY AREAS: Flagstaff Park**

Payments

Future Expenditure

<u>Code</u>	<u>Title</u>	<u>Budget</u>		<u>Actual</u>	<u>Com- mitted</u>	<u>Current Balance</u>	<u>Q4</u>	<u>under/ over spend</u>	<u>out turn</u>	
		Annual	Q1, 2 + 3							
193	Equipment Maintenance	1,000	500	261		739	350	350	39	961
	SLA Routine Maintenance	520	520	0	520	0			0	520
202	Insurance	105	105	375		-270			-270	375
203	Inspections	200	200		250	-50			-50	250
204	Grass Cutting	300	300	250		50			50	250
	<b>Total</b>								-231	2356

**24. PARKS & PLAY AREAS: Grove Gardens**

<u>Code</u>	<u>Title</u>	<u>Budget</u>		<u>Actual</u>	<u>Com- mitted</u>	<u>Current Balance</u>	<u>Future Expenditure Q4</u>	<u>under/ over spend</u>	<u>out turn</u>
		Annual	Q1, 2 + 3						
192	Equipment Maintenance	1,000	500	259		741	350	391	609
	SLA Routine Maintenance	520	520	0	520	0		0	520
205	Insurance	105	105	66		39		39	66
206	Inspections	200	200	90		110	250	-140	340
207	Grass Cutting	300	300	250				0	250
	<b>Total</b>							290	1785

**26. PARKS & PLAY AREAS: Additional Play Areas**

<u>Code</u>	<u>Title</u>	<u>Budget</u>		<u>Actual</u>	<u>Com- mitted</u>	<u>Current Balance</u>	<u>Future Expenditure Q4</u>	<u>under/ over spend</u>	<u>out turn</u>
		Annual	Q1, 2 + 3						
151	SLA Site Maintenance	3120	3120	0	3120	0		0	3120
152	Equipment Maintenance	6000	3000	0		6000	3000	3000	3000
153	Inspections	1200	1200	540		660		660	540
154	Insurance	924	924	484		440		440	484
	Grass Cutting	1800	1000	994		806		806	994
		13,044					<b>Total</b>	4906	8138

**30. PROMOTION: Marketing**

<u>Code</u>	<u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Budget</u>		<u>Actual</u>	<u>Com- mitted</u>	<u>Current Balance</u>	<u>Future Expenditure Q4</u>	<u>under/ over spend</u>	<u>out turn</u>
			Annual	Q1, 2 + 3						

		Annual	Q1, 2 + 3							
69	Visit Berwick & Events Leaflet	2348	0	0	2348	0		0		
116	Visit Berwick Website & staff	0	4200	3150	3269	931	900	31	4169	
138	Other Marketing	0	13800	10350	8351	120	5329	3500	1829	
								<b>Total</b>	1860	11971
										16140

**31. PROMOTION: Berwick Autumn Festivals**

<u>Code</u>	<u>Title</u>	<b>Budget</b>	<b>Payments</b>	<b>Com- mitted</b>	<b>Current Balance</b>	<b>Future Expenditure</b>	<b>under/ over spend</b>	<b>out turn</b>
		Annual	Actual			Q4		
		Annual	Q1, 2 + 3					
117	Banners	615	615	7	608		608	7
118	Promotion	1485	1485	1485	0		0	1485
						<b>Total</b>	608	1492

**32. PROMOTION: Festive Lighting**

<u>Code</u>	<u>Title</u>	<b>Budget</b>	<b>Payments</b>	<b>Com- mitted</b>	<b>Current Balance</b>	<b>Future Expenditure</b>	<b>under/ over spend</b>	<b>out turn</b>
		Annual	Actual			Q4		
		Annual	Q1, 2 + 3					
43	Maintenance & installation	7000	2000	1887	5000	113	113	6887
44	Lights & Fittings	21786	21786	19658	2240	-112	-112	21898
45	Other costs	200	0	0	200	100	100	100
115	Christmas Trees	700	700	0	700	0	0	700
156	NCC Labour Costs	600	0	0	600	600	0	600
						<b>Total</b>	101	30185
						Prom tot		47817

**39. GRANTS**

<u>Code</u>	<u>Title</u>	<b>Budget</b>	<b>Payments</b>	<b>Com- mitted</b>	<b>Current Balance</b>	<b>Future Expenditure</b>	<b>under/ over spend</b>	<b>out turn</b>
		Annual	Actual			Q4		
		Annual	Q1, 2 + 3					

39	Other Events Grants	0	3370	3500	3370	0	0	3370	
41	Community Projects	4973	1510	1718	1772	4711	500	4211	2272
77	BEES	0	2000	1000	717	1283	500	783	1217
124	Tweedmouth Feast	0	1150	1000	1150	0		0	1150
125	Spittal Seaside Festival	0	4000	1000	4000	0		0	4000
127	Berwick in Bloom [annual]	0	403	403	403	0		0	403
							<b>Total</b>	4994	12412

tot 7439

**40. COUNCIL PROJECTS**

<u>Code</u>	<u>Title</u>	<u>Budget</u>		<u>Payments</u>		<u>Com- mitted</u>	<u>Current Balance</u>	<u>Future Expenditure Q4</u>	<u>under/ over spend</u>	<u>out turn</u>
		Annual	Q1, 2 + 3	Actual						
131	Town Improvement Projects	15000	3000	16500	15894		2106	750	1356	16644
132	Hoppa Bus	8572	12000	6000	10644	2000	7928	3000	4928	15644
							<b>Total</b>	6284	32289	

tot 23717

**80. CIVIC EXPENDITURE: Mayoral/Civic Costs**

<u>Code</u>	<u>Title</u>	<u>Budget</u>		<u>Payments</u>		<u>Com- mitted</u>	<u>Current Balance</u>	<u>Future Expenditure Q4</u>	<u>under/ over spend</u>	<u>out turn</u>
		Annual	Q1, 2 + 3	Actual						
53	Salaries: Mayoral staff	6138	4604	4714			1424	1420	4	6134
54	Mayor personal & official expenses	1497	1123	666			831	625	206	1291
55	Civic expenses	1466	1100	492			974	700	274	1192
56	Civic regalia insurance	2207	2207	2051			156		156	2051
							<b>Total</b>	640	10668	

**81. CIVIC EXPENDITURE: Freedom Admissions**

<u>Code</u>	<u>Title</u>	<u>Budget</u>		<u>Payments</u>		<u>Com- mitted</u>	<u>Current Balance</u>	<u>Future Expenditure Q4</u>	<u>under/ over spend</u>	<u>out turn</u>
		Annual	Q1, 2 + 3	Actual						
59	Salaries: Freedom Admissions	1900	1425	1504			396	495	-99	1999
60	Costs	200	50	0			200	100	100	100

**Total** 1 2099

**82. CIVIC EXPENDITURE: Civic Events**

<u>Code</u>	<u>Title</u>	<b>Budget</b>		<b>Payments</b>	<b>Com- mitted</b>	<b>Current Balance</b>	<b>Future Expenditure Q4</b>	<b>under/ over spend</b>	<b>out turn</b>
		Annual	Q1, 2 + 3	Actual					
38	Remembrance Day	0	1200	1200	1240	-40		-40	1240
91	Bounds Riding	1000	2700	1200	1057	2643	2500	143	3557
93	Other	0	1057	1057	1057	0		0	1057
<b>Total</b>								<b>103</b>	<b>5854</b>

**41. Neighbourhood Plan**

<u>Code</u>	<u>Title</u>	<b>Budget</b>		<b>Payments</b>	<b>Com- mitted</b>	<b>Current Balance</b>	<b>Future Expenditure Q4</b>	<b>under/ over spend</b>	<b>out turn</b>
		Annual	Q1, 2 + 3	Actual					
177	Planning Advice	4000	3000	3017	1032	-49		-49	4049
181	Stationary & Equipment	300	150	141		159	150	9	291
185	Publicity	1500	0	988		512		512	988
<b>Total</b>								<b>472</b>	<b>5328</b>

**42. Barracks Reawakening Project**

<u>Code</u>	<u>Title</u>	<b>Budget</b>		<b>Payments</b>	<b>Com- mitted</b>	<b>Current Balance</b>	<b>Future Expenditure Q4</b>	<b>under/ over spend</b>	<b>out turn</b>
		Annual	Q1, 2 + 3	Actual					
183	Consultancy	4000		615	3250	135		135	
184	other	0	0	0		0		0	
<b>Total</b>								<b>135</b>	

**43. Investors Conference**

<u>Code</u>	<u>Title</u>	Budget		Payments	Com- mitted	Current Balance	Future Expenditure Q4	under/ over spend	out turn
		Annual	Q1, 2 + 3	Actual					
186	Equipment	0	0	0		0		0	0
187	Expenses	240	0	915	38	-713		-713	953
							<b>Total</b>	-713	