

Emergency Planning Shared Service Joint Committee (2 October 2023)

Budget Outturn Position 22/23 and in year forecast 23/24

1.	<p>Purpose of paper:</p> <p>To provide Joint Committee members with a budget outturn position for 2022/23 and the current in year forecast for 23/24.</p> <p>Attachments are as follows:</p> <ul style="list-style-type: none">• Appendix A is a summary breakdown of the 22/23 outturn position• Appendix B provides the current in year forecast• Appendix C five-year summary of carry forward monies
2.	<p>Key points to note:</p> <p>2022/23 outturn As reported at Appendix A; the service was £19k overspent on its revenue budget. This was a conscious overspend, which by design was offset through the earmarked monies. Appropriate adjustments were made by finance colleagues and overall the budget was finalised as a balanced budget.</p> <p>This overspend occurred wholly owing to the fixed term temporary post within the Shared Service for 22/23.</p> <p>2023/24 – In year forecast At present shows a balanced budget – adjustments will need to be made with regards to the pending restructure at an appropriate time.</p> <p>There is currently one vacancy within the team, which will offset any costs incurred in quarter 1 associated with the fixed teams post (which has now ended)</p> <p>Carry Forward – five year summary Is presented for information.</p> <p>The overspend in years 21/22 as 22/23 were wholly in connection with a fixed term post (agreed through joint committee) that ended in quarter 1 of this financial year. These costs were drawn down from the carry forward earmarked monies so ultimately the revenue budget accounts were closed at zero.</p>
3.	<p>Recommendations:</p> <p>Members note the content of the report and agree the continued carry forward of these monies, which assuming agreement is reached regarding the substantive team restructure will be used to find this for a minimum projected five years.</p>

Appendix A - Summary breakdown – budget outturn 2022/23.

	2022/23 Budget	Actual as at 12/4/23	Full Year Variance
Basic Pay-General Staff	167,473.00	167,379.99	-93.01
Overtime-General Staff	0.00	3,772.65	3,772.65
Other Pay-General Staff	14,385.00	16,330.58	1,945.58
NI-General Staff	18,499.00	20,427.63	1,928.63
Superann-General Staff	28,804.00	32,494.77	3,690.77
Advertising-Staff Vacancies	250.00	0.00	-250.00
DBS Check	0.00	0.00	0.00
Staff Clothing & Uniforms	600.00	435.89	-164.11
Training	1,520.00	1,752.40	232.40
Other Indirect Emp Exps	0.00	450.88	450.88
Rent Or Hire Of Premises	0.00	150.00	150.00
Car Allowances	600.00	171.56	-428.44
Public Transport Expenses	300.00	4.60	-295.40
Other Transport Costs	0.00	240.00	240.00
Books	500.00	0.00	-500.00
Materials/Consumables General	150.00	330.39	180.39
Equipment Other	2,000.00	40.56	-1,959.44
Equipment Purchase	0.00	0.00	0.00
Food For Catering	0.00	437.50	437.50
Clothing & Uniforms	0.00	19.44	19.44
Printing	550.00	124.09	-425.91
Stationery	200.00	141.36	-58.64
Postage	0.00	0.00	0.00
Telephone - General	100.00	19.15	-80.85
Telephones - Rental	4,800.00	1,194.90	-3,605.10
Telephones - Calls	200.00	0.00	-200.00
Computer - Other	500.00	129.95	-370.05
Subsistence & Conference Expenses	200.00	0.00	-200.00
Hospitality	50.00	0.00	-50.00
Budget Savings TBA(Budget Use)			0.00
Equipment Insurance	580.00	0.00	-580.00
Contracted Services	108,000.00	127,500.12	19,500.12
Miscellaneous Expenses	500.00	420.00	-80.00
Non-Govt Grants/Contribns	-226,000.00	-230,000.00	-4,000.00
0 Detail GL Total	124,761.00	143,968.41	19,207.41

Appendix B – In year (23/24) budget forecast

	Full Year Information				
	Last years Budget	Current Full Year Budget	Actual plus Cmits	Budget Operator Forecast	Full Year Variance
Emergency Planning	124,761	124,099	-374,729	124,099	0
Basic Pay-General Staff	167,473	168,966	83,404	168,335	-631
Overtime-General Staff	0	0	0	0	0
Other Pay-General Staff	14,385	14,385	7,579	14,751	366
NI-General Staff	18,499	17,038	9,354	19,630	2,592
Superann-General Staff	28,804	29,232	15,871	33,289	4,057
Advertising-Staff Vacancies	250	250	0	250	0
DBS Check	0	0	0	150	150
Staff Clothing & Uniforms	600	600	0	600	0
Training	1,520	1,520	0	1,800	280
Other Indirect Emp Exps	0	0	375	375	375
Rent Or Hire Of Premises	0	0	-150	0	0
Car Allowances	600	600	47	600	0
Public Transport Expenses	300	300	25	13	-287
Other Transport Costs	0	0	0	200	200
Books	500	500	104	104	-396
Materials/Consumables General	150	150	0	150	0
Equipment Other	2,000	2,000	0	100	-1,900
Equipment Purchase	0	0	0	0	0
Food For Catering	0	0	-438	0	0
Clothing & Uniforms	0	0	0	0	0
Printing	550	550	36	107	-443
Stationery	200	200	37	200	0
Postage	0	0	0	0	0
Telephone - General	100	100	13	100	0
Telephones - Rental	4,800	3,678	0	2,000	-1,678
Telephones - Calls	200	200	0	200	0
Computer - Other	500	500	18	2,500	2,000
Computer-Software	0	0	145	145	145
Subsistence&Conference Expnses	200	200	0	0	-200
Hospitality	50	50	0	0	-50
Equipment Insurance	580	580	0	0	-580
Contracted Services	108,000	108,000	0	108,000	0
Miscellaneous Expenses	500	500	0	500	0
Internal Departmental Recharge	0	0	45	0	0
Non-Govt Grants/Contribns	-226,000	-226,000	-230,000	-230,000	-4,000

Appendix – Cumulative underspend position (last five years)

Appendix C – carry forward position (five years)

Description		Note / Comment	Carry forward budget	
2018/19 in year underspend	-78,605		Cumulative carry forward to 2019/20	-343,473
2019/20 in year underspend	-33,127	Carry forward adjustments not made in time to meet financial accounting close down timeframes owing to emerging impact of Covid 19 – to be rolled forward as a 20/21 carry forward (£51k)	Cumulative carry forward to 2020/21	-325,950
2020/21 in year underspend	-85,944	The 2021 underspend includes an adjustment re 19/20 year end (£58K)	Cumulative carry forward to 2021/22 (subject to agreement)	-411,894
2021/22 in year overspend	2,511	Additional costs (as agreed by joint committee for a fixed term post – Yr1)	Cumulative carry forward to 22/23	-409,383
2022/23 in year overspend	19,207	Additional costs (as agreed by joint committee for a fixed term post – Yr2)	Cumulative carry forward to 23/24	-390,176