

**THE CITY AND COUNTY OF CARDIFF, COUNTY BOROUGH COUNCILS
OF BRIDGEND, CAERPHILLY, MERTHYR TYDFIL, RHONDDA CYNON
TAF AND THE VALE OF GLAMORGAN**

**THE GLAMORGAN ARCHIVES
JOINT COMMITTEE
13 September 2013**

REPORT OF:

**THE INTERIM TREASURER TO THE
GLAMORGAN ARCHIVES JOINT
COMMITTEE**

AGENDA ITEM NO. 5
2013-2014 BUDGET MONITORING

PURPOSE OF REPORT

1. This report provides members with the actual expenditure and income to date and projected full year revenue outturn for the current financial year 2013/2014.

PROJECTED OUTTURN POSITION FOR FINANCIAL YEAR 2013/2014

2. **Appendix 1** details the position for the financial year 2013/2014, as forecast at 31st July 2013. This is summarised in the Table below.

Table 1: Projected Outturn 2013/2014 (at Month 4)

	Budget	Actual to date	Projected Outturn	Variance
	£	£	£	£
Expenditure				
Employees	582,780	179,716	554,265	(28,515)
Premises	228,900	101,527	225,379	(3,521)
Transport	6,550	839	6,378	(172)
Supplies & Services	48,020	16,888	63,316	15,296
Third party Payments	0	0	0	0
Support Services	37,700	0	46,988	9,288
GROSS EXPENDITURE	903,950	298,970	896,326	(7,624)
Income	(46,520)	(9,224)	(62,740)	(16,220)
Contribution from reserves	(100,000)	0	(100,000)	0
NET EXPENDITURE	757,430	289,746	733,586	(23,844)

3. The full year spend is projected to be £733,586, representing an underspend of £23,844 (0.03%) against the approved budget of £757,430. Reasons for the main variances are given below:

Employees (-£28,515)

4. There are a number of elements that constitute the net projected underspend on employee costs. The main variances have arisen from the following:
- The budget includes £29,298 to cover the cost of employing a Conservator. This post has not yet been filled although it is anticipated that the post will be filled at the beginning of October. The delay in appointing to this post is expected to save £14,649.
 - The budget includes £9,520 to cover the cost of employing a part time administrative officer to provide support to the Archives & Records Council Wales (ARCW). This post was to be funded by a CyMAL grant from the Welsh Government. No costs will be incurred this year as the responsibility for the post has transferred away from Glamorgan Archives.
 - The other contributing factor to the projected underspend against the employee budget is a saving of £2,116 on employer superannuation contributions due to a member of staff not joining the Pension Scheme.
 - As a result of the implementation of the Single Status agreement two members of staff experienced a downward change in spinal point which has reduced costs. The impact of this in 2013/14 is a saving of £6,784.
 - Partly offsetting these savings is an anticipated increase in the cost of staff training (£4,183).

Premises (-£3,521)

5. It is anticipated that there will be a net saving on premise costs.
- There are projected savings on both gas and electricity costs totalling £10,823 against the 2013/2014 budget. The projected expenditure is in line with the actual charges paid in 2012/2013.
 - Partly offsetting these savings are additional costs of £5,000 relating to repairs, alterations and improvements to the Glamorgan Records Office. This projection is based on the value of maintenance costs incurred to date.

Supplies & Services (+£15,296)

6. Overall an overspend is projected on supplies and services. Additional expenditure is expected against a number of budget heads.
- An additional £8,425 will be incurred on conservation to be funded by a grant as detailed under 'income'.
 - Spending on catering sundries will increase by £3,478 to be funded by additional income from the sale of food.
 - A new lease has been taken out for a vending machine at a cost of £1,033 in 2013/14.
 - The cost of the specialist transport contractor who is used to move archive collections from external organisation to the Glamorgan Records Office will be more than budget by £1,127 as a direct result of increased uptake. It is hoped that external funding will be available to cover part of this cost although

this has not yet been confirmed provision for this funding has not been made in the projected outturn.

Support Services (+£9,288)

7. The projected outturn is in line with the costs incurred last year representing an overspend of £9,260 against the budget for support services. Additional costs were incurred in 2012/2013 on support provided by Cardiff Council in relation to accountancy, human resources, welsh translation and media services and this is expected to continue.

Income (-£16,220)

8. The projected income is £16,220 more than budgeted.
- Small grants amounting to £4,836 have been approved and are accounted for in the projected income. The approved grants to date are £500 from CyMAL and a total of £4,336 for 4 projects from the Archives and Records Council Wales.
 - Grant of £8,425 has been awarded by The National Manuscripts Conservation Trust to cover a project entitled ‘Curtain Up: Making accessible the playbills of the Theatre Royal’.
 - Additional income totalling £8,325 is anticipated from the hire of rooms and the sale of food.
 - Glamorgan Archives has an agreement with a publishing company for the website Find My Past to access online archive records. Royalties are earned based on the volume of access. This year to date royalties of £2,704 have been earned with a further £2,704 expected for the remainder of the year.
 - Partly offsetting the additional income is the loss of the CyMAL grant income of £10,470 from the Welsh Government as a result of the transfer of the administrative support post for ARCW.

Local Authority contributions

9. On the basis of the projected outturn for 2013/2014 as detailed in this report the Local Authority contributions to fund the Service will be as follows:

Table 2: Projected Contributions 2013/2014 (at Month 4)

Authority	%	Contribution		
		2013/14	2013/14	Reduction
		Original	Revised	
£	£	£		
Bridgend C.B.C.	14	106,040	102,702	(3,338)
Cardiff Council	32	242,378	234,748	(7,630)
Merthyr Tydfil C.B.C.	6	45,446	44,015	(1,431)
Rhondda Cynon Taf C.B.C.	25	189,358	183,397	(5,961)
Caerphilly C.B.C.	11	83,317	80,694	(2,623)
Vale of Glamorgan C.B.C.	12	90,892	88,030	(2,862)
Total	100	757,430	733,586	(23,844)

Based on the projected outturn position in this report the total contributions payable by the constituent Authorities will reduce by £23,844. However, the 2nd instalment of contributions, which will be invoiced for in March 2014, will be based on the projected outturn position as at Month 10 which may differ to the projected outturn position as reported now.

Conserving Local Communities Heritage (CLOCH)

10. In June 2010 the Service was awarded a Heritage Lottery Fund grant of up to £224,000 towards the provision of practical work based skills training opportunities in digitisation, research, local history, basic conservation and community engagement. The grant agreement was originally for 3 years but this has been extended to cover a 4th year and additional grant awarded to bring the total grant awarded to £322,500.
11. The projected costs for 2013/14 (Year 3) is £144,343 which is mainly to cover the cost of bursary payments to the trainees. Applications will be made throughout the year to the Heritage Lottery fund for payment of grant as and when costs are incurred. Based on these projected costs then there will be £67,360 of grant unclaimed as at the end of 2013/14 to fund costs in the 4th year.

FINANCIAL IMPLICATIONS

12. An underspend of £23,844 is projected for 2013/2014 based on the position as at Month 4. This will continue to be reviewed in the regular monitoring meetings between the Glamorgan Archivist and Finance Officers. The effect of achieving this underspend would be to reduce the member contributions as indicated in Table 2.

LEGAL IMPLICATIONS

13. There are no legal implications arising from this report.

RECOMMENDATIONS

1. It is recommended to members that they note the projected full year outturn position for 2013/2014.

Marcia Sinfield
Interim Treasurer to the Glamorgan Archives Joint Committee

	2013/2014 Budget £	2013/2014 Projected Outturn £	2013/2014 Variances £
EXPENDITURE			
<u>EMPLOYEES</u>			
APT & C GROSS PAY	384,620	368,559	-16,061
APT & C OVERTIME	3,000	2,933	-67
APT & C SUPERANNUATION	84,470	79,282	-5,188
APT & C NATIONAL INSURANCE	25,750	23,169	-2,581
APT & C MISCELLANEOUS ALLOWANCES	820	660	-160
P&T GROSS PAY	7,810	0	-7,810
P&T SUPERANNUATION	1,710	0	-1,710
OPERATIONAL MANAGER - GROSS PAY	52,470	52,464	-6
OPERATIONAL MANAGER - SUPERANNUATION	12,540	12,539	-1
OPERATIONAL MANAGER - NATIONAL INSURANCE	5,040	5,005	-35
AGENCY STAFF	3,000	3,520	520
LONG SERVICE AWARDS	0	400	400
EMPLOYER & PUBLIC LIABILITY INSURANCE	550	550	0
STAFF TRAINING EXPENSES	1,000	5,183	4,183
TOTAL EMPLOYEES	582,780	554,265	-28,515
<u>PREMISES</u>			
REPAIRS, ALTERATIONS & IMPROVEMENTS	4,000	15,000	11,000
SECURITY	5,500	5,500	0
RODENT & PEST CONTROL	100	105	5
FUTURE CONTINGENCY	10,000	4,000	-6,000
GROUNDS MAINTENANCE	1,500	1,495	-5
FIRE MANAGEMENT/PROTECTION	3,640	3,757	117
MAINTENANCE CONTRACTS	10,000	11,248	1,248
ELECTRICITY	72,000	65,177	-6,823
GAS	25,000	21,000	-4,000
CRC ALLOWANCES	5,200	5,616	416
NATIONAL NON DOMESTIC RATES	70,060	70,064	4
WATER	1,200	1,417	217
CLEANING MATERIALS	500	257	-243
WINDOW & FLUE CLEANING	700	700	0
REFUSE COLLECTION / BULK	1,500	2,004	504
OFFICE CLEANING CONTRACT	7,500	7,540	40
SANITATION & WASTE DISPOSAL	1,500	1,500	0
INSURANCE	9,000	9,000	0
TOTAL PREMISES	228,900	225,379	-3,521
<u>TRANSPORT</u>			
FUEL & OTHER RUNNING COSTS	500	500	0
VEHICLE LEASE	3,500	3,238	-262
PUBLIC TRANSPORT - STAFF USE	500	590	90
CAR ALLOWANCES	600	600	0
TRAVELLING EXPENSES	1,000	1,000	0
VEHICLE INSURANCE	450	450	0
TOTAL TRANSPORT	6,550	6,378	-172
<u>SUPPLIES & SERVICES</u>			
PURCHASE/REPAIR OF FURNITURE	0	95	95
EQUIPMENT & MATERIALS	0	1,000	1,000
SIGNS - NEW & REPAIRS	250	250	0
OTHER EQUIPMENT & MATERIALS	0	37	37
CONSERVATION	12,000	20,425	8,425
VENDING MACHINES	3,000	3,889	889
CATERING SUNDRIES	1,000	4,478	3,478
UNIFORMS / PROTECTIVE CLOTHING	100	0	-100
GENERAL PRINTING & STATIONERY	1,500	2,239	739
TRANSLATION COSTS	1,000	1,000	0
PHOTOCOPYING MATERIALS	500	500	0
AUDIT FEES	3,200	3,500	300

2013/2014 PROJECTED OUTTURN POSITION AS AT MONTH 4

APPENDIX 1

	2013/2014 Budget £	2013/2014 Projected Outturn £	2013/2014 Variances £
ARCHIVING/STORAGE SERVICE	500	1,627	1,127
VOICE & IT COMMUNICATIONS	2,950	1,396	-1,554
MOBILE PHONES	0	24	24
CENTRAL TELEPHONE EXCHANGES	3,000	3,363	363
POSTAGES	600	938	338
SOFTWARE	1,000	1,000	0
IT CONSUMABLES	1,000	1,000	0
HARDWARE	5,000	5,000	0
SOFTWARE LICENCES & MAINTENANCE	4,000	4,000	0
HOSPITALITY	4,000	4,000	0
SUBSCRIPTIONS	1,200	1,200	0
PUBLIC LIABILITY INSURANCE	1,020	1,024	4
MISCELLANEOUS INSURANCE	700	700	0
ADVERTISING (EXCL STAFF)	500	630	130
TOTAL SUPPLIES & SERVICES	48,020	63,316	15,296
<u>SUPPORT SERVICES</u>			
SERVICE ACCOUNTANCY	14,800	17,300	2,500
TECHNICAL ACCOUNTANCY	1,500	1,220	-280
INCOME RECOVERY	100	230	130
PAYROLL	500	400	-100
PAYMENTS	500	860	360
INTERNAL AUDIT			0
PROCUREMENT	600	1,040	440
PROJECT ACCOUNTANCY	500	0	-500
SAP SUPPORT	3,000	2,490	-510
ICT SERVICES	12,000	10,510	-1,490
HUMAN RESOURCES	3,700	8,730	5,030
LEGAL	500	2,100	1,600
COMMUNICATIONS	0	2,080	2,080
VEHICLE RECHARGE	0	28	28
TOTAL SUPPORT SERVICES	37,700	46,988	9,288
GROSS EXPENDITURE	903,950	896,326	-7,624
<u>INCOME</u>			
CYMAL GRANT	-10,470	0	10,470
SMALL GRANTS	0	-4,836	-4,836
NMCT	0	-8,425	-8,425
PUBLICATIONS GENERAL	0	-162	-162
SALE OF PHOTOCOPIES	-2,000	-1,431	569
CONSERVATION INCOME	-10,000	-10,000	0
SALE OF FOOD	-5,000	-10,491	-5,491
VENDING INCOME	-300	-129	171
COURSE FEES GENERAL	-250	0	250
SEARCH FEES	-3,000	-3,298	-298
HIRE OF SPECIAL ROOMS	-13,000	-15,833	-2,833
DONATIONS	0	-52	-52
ACCESS FOR FILMING	0	-50	-50
INTEREST	-2,500	-2,625	-125
ROYALTIES	0	-5,408	-5,408
CONTRIBUTIONS FROM RESERVES	-100,000	-100,000	0
TOTAL INCOME	-146,520	-162,740	-16,220
TOTAL NET BUDGET	757,430	733,586	-23,844