

**Killamarsh Parish Council**

Report to Members of the Parish Council

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| **TO:** | Members of the Parish Council |
| **MEETING DATE:** | 26th July 2021 |
| **SUBJECT:** | Committee Budgets |
| **REPORT AUTHOR:** | Safia Kauser [Locum Parish Clerk], Amended by Cllr Clough |

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| **Agenda Item 10: Committee Delegated Budgets 2021/22**  To consider the delegation of financial responsibility and council budgets as recommended within the report enclosed. |

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| **Purpose of Report:** To provide members with recommended changes to be applied to the accounting structure on the Omega Accounting system and consideration of committee delegated budgets. |

**Recommendations**

1. **That the council budget headings are delegated to the Standing Committees as referenced within the report and that the coding structure on the RBS Omega Accounts is reset to reflect the new changes.**

**Summary**

Historically the full parish council has had responsibility for the budgets but has given standing committees the authorisation to incur expenditure from time to time. Members were advised last month at the annual meeting that the current systems do not comply with the appropriate controls as decisions on spending were being passed between committees and any spending was currently being approved in retrospect. The council was advised to allocate a budget to each Committee as per the Scheme of Delegation. Committees would then be responsible for their own spending with any payments within their allocated budgets being approved at their meetings. The Finance committee or full council would continue to receive the full monthly payments list and to oversee the spending of each Committee to ensure compliance with the Financial Regulations.

**Coding Structure on the Accounting System**

The RFO (accountant) has provided a list of the cost centres, committees and budgets for the 2021/22 financial year that are set-up on the RBS Omega accounting system. A copy of the approved budget and list of the coding structure on the accounting system is attached.

**Coding Changes and Committee Delegations**

Committees

1. There are three committees currently set-up, changes to be agreed as follows:

* Committee 1 - Finance Committee
* Committee 2 - Environment Committee – to be renamed as the Environment and Climate Change Committee.
* Committee 3 – Bar & Catering Committee and Communications Working Party - To be renamed as Events and Communications Committee.
* Committee 4 – Health & Safety and Personnel Committee – to be renamed as Health, Safety and Wellbeing Committee.

Cost Centre / Coding Structure + Committee Delegations – Recommended Changes

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| **Cost Centre** | **Code** | **Description** | **Proposed Renaming Change** | **Ctte** | **Cost Centre Change** | **Proposed Ctte Change** | **Budget 21/22** | **I or E** |
| **101** | | **Corporate Management** |  | **1** |  |  |  |  |
| 101 | 1001 | Rent Received | Youth/Library Rent Rec'd |  |  |  | £250.00 | **I** |
| 101 | 4006 | Pension Added Years | Ex-emp Pension Added Years |  |  |  | £800.00 | **E** |
| 101 | 4056 | Legal Fees |  |  |  |  | £5,000.00 | **E** |
| **102** | | **Democratic Rep'n and Management** |  | **1** |  |  |  |  |
| 102 | 4013 | Rent | Rent of NEDDC Notice |  |  |  | £1.00 | **E** |
| **106** | | **Killamarsh in Colour** |  | **3** |  |  |  |  |
| 106 | 4706 | Killamarsh in Colour |  |  |  | 2 | £14,200.00 | **E** |
| **107** | | **Grants and Donations (Inc 137)** |  | **1** |  |  |  |  |
| 107 | 4711 | Grants - S137 General |  |  |  |  | £5,000.00 | **E** |
| **109** | | **Capital and Projects** |  | **1** |  |  |  |  |
| 109 | 4993 | TFR To Rolling Capital Fund |  |  |  |  | £28,389.00 | **E** |
| **201** | | **Lesiure Centre - indoor** |  | **2** |  |  |  |  |
| 201 | 4088 | NEDDC L/Centre Subsidy |  |  | 101 | 1 | £250,000.00 | **E** |
| **212** | | **Parish Suite - Bar and Catering** |  | **2** |  |  |  |  |
| 212 | 1002 | Hire Income |  |  |  | 3 | £10,000.00 | **I** |
| 212 | 1040 | Bar Income |  |  |  | 3 | £7,000.00 | **I** |
| 212 | 3101 | Purchases - Wet Stock |  |  |  | 3 | £2,000.00 | **E** |
| 212 | 3120 | Catering Purchases food&drink |  |  |  | 3 | £1,000.00 | **E** |
| 212 | 3125 | Catering - non-food |  |  |  | 3 | £1,000.00 | **E** |
| 212 | 4000 | Salaries & Wages Basic |  |  |  | 4 | £22,500.00 | **E** |
| 212 | 4032 | Publicity |  |  |  | 3 | £1,000.00 | **E** |
| 212 | 4040 | Equipment & Small Tools |  |  |  | 3 | £500.00 | **E** |
| 212 | 4072 | Entertainers |  |  |  | 3 | £500.00 | **E** |
| 212 | 4087 | Lease | Parish Suite Lease |  |  | 3 | £10,000.00 | **E** |
| 212 | 4115 | Licenses | Food-Drink Licenses |  |  | 3 | £550.00 | **E** |
| **301** | | **Allotments - Belk Lane** |  | **3** |  |  |  |  |
| 301 | 1001 | Rent Received | Belk Lane Rent Rec'd |  |  | 2 | £500.00 | **I** |
| **302** | | **Allotments - Station Road** |  | **3** |  |  |  |  |
| 302 | 1001 | Rent Received | Station Rd Rent Rec'd |  |  | 2 | £500.00 | **I** |
| **321** | | **Parks and Open Spaces** |  | **3** |  |  |  |  |
| 321 | 4013 | Rent |  |  |  | 2 | £89.00 |  |
| 321 | 4019 | Dog Bin Emptying etc |  |  |  | 2 | £6,000.00 |  |
| 321 | 4037 | Grounds Maintenance |  |  |  | 2 | £20,025.00 |  |
| **331** | | **Cemetery** |  | **3** |  |  |  |  |
| 331 | 4012 | Water Rates |  |  |  | 1 | £150.00 |  |
| 331 | 4018 | Refuse Disposal | Refuse Disposal Cemet'y |  |  | 1 | £1,500.00 |  |
| **332** | | **Churches & Churchyards** |  | **3** |  |  |  |  |
| 332 | 4014 | Electricity | Electricity Church/Cemet'y |  |  | 2 | £400.00 | **E** |
| 332 | 4038 | Maintenance Ctrcts | Church Clock Ann'Service |  |  | 2 | £340.00 | **E** |
| **401** | | **Highways and Street Furniture** |  | **3** |  |  |  |  |
| 401 | 4013 | Rent |  |  |  | 2 | £40.00 | **E** |
| **402** | | **CCTV** |  | **3** |  |  |  |  |
| 401 | 4014 | Electricity | Electricity CCTV |  |  | 2 | £750.00 | **E** |
| **901** | | **Central Services** |  | **1** |  |  |  |  |
| 901 | 1176 | Precept |  |  |  |  | £495,263.00 | **I** |
| 901 | 1187 | NEDDC LRSG Covid 19 Grant |  |  |  |  | £11,402.00 | **I** |
| 901 | 1190 | Interest Received |  |  |  |  | £13.00 | **I** |
| 901 | 4000 | Salaries & Wages - Basic |  |  |  | 4 | £63,220.00 | **E** |
| 901 | 4008 | Staff Training & Misc |  |  |  | 4 | £1,500.00 | **E** |
| 901 | 4009 | Travel |  |  |  | 4 | £200.00 | **E** |
| 901 | 4020 | Miscellenous Expenses |  |  |  |  | £600.00 | **E** |
| 901 | 4022 | Postage |  |  |  |  | £700.00 | **E** |
| 901 | 4023 | Stationary/Printing |  |  |  |  | £1,500.00 | **E** |
| 901 | 4024 | Subscription/Books |  |  |  |  | £1,500.00 | **E** |
| 901 | 4025 | Insurance |  |  |  |  | £9,000.00 | **E** |
| 901 | 4026 | Parish Newsletter |  |  |  | 3 | £1,859.00 | **E** |
| 901 | 4027 | Office Equipment |  |  |  |  | £500.00 | **E** |
| 901 | 4028 | Election Costs |  |  |  |  | £6,000.00 | **E** |
| 901 | 4036 | Property Maintenance | General Maint/Repairs |  |  |  | £5,000.00 | **E** |
| 901 | 4046 | IT Software & Support | IT Hardware & Software |  |  |  | £7,000.00 | **E** |
| 901 | 4051 | Bank Charges |  |  |  |  | £1,100.00 | **E** |
| 901 | 4057 | Audit Fees - External |  |  |  |  | £1,600.00 | **E** |
| 901 | 4058 | Audit Fees - Internal |  |  |  |  | £1,700.00 | **E** |
| 901 | 4059 | Accountancy Fees |  |  |  |  | £7,000.00 | **E** |
| 901 | 4087 | Lease | Office Lease |  |  |  | £6,500.00 | **E** |
| **902** | | **Outside Services** |  | **3** |  |  |  |  |
| 902 | 1126 | DCC Rights of Way Income |  |  |  | 1 | £495.00 | **I** |
| 902 | 4000 | Salaries & Wages - Basic |  |  |  | 4 | £30,710.00 | **E** |
| 902 | 4040 | Equipment & Small Tools |  |  |  | 1 | £1,500.00 | **E** |
| 902 | 4043 | Vehicle Leasing |  |  |  | 1 | £3,000.00 | **E** |
| 902 | 4044 | Vehicle Fuel Oil & Maint |  |  |  | 1 | £2,000.00 | **E** |
| **Income - As per approved budget** | | | | | | | **£30,160.00** |  |
| **Plus Precept** | | | | | | | **£495,263.00** |  |
| **Total Income** | | | | | | | **£525,423.00** |  |
| **Total Expenditure - As per approved budget** | | | | | | | **£525,423.00** |  |

Health, Safety and Wellbeing Committee – Staff budgets would be checked with Finance Committee where changes required and require Full Parish Council approval.