

NUCLEAR SAFETY DIRECTORATE - BUSINESS MANAGEMENT SYSTEM		
BUSINESS SUPPORT MONTHLY BUDGET EXPENDITURE REPORTS & FORECAST OUTTURNS		BSS/FPG/005
		ISSUE 002
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1. Purpose and scope

1.1 Monthly Budget Expenditure Reports and Forecast Outturns are an essential part of the financial control system within HSE.

1.2 Monthly Budget Reports advise Sub Budget Holders (SBHs) of actual outturn of expenditure against monthly and cumulative profiles provided by them at the start of the year and any in-year review stages.

1.3 This information together with a knowledge of the pattern of work up to the end of the year, helps SBHs reassess their budget requirements for the remainder of the financial year and provide revised forecast budget outturns and profiles where necessary. It also allows the SBH holder to identify incorrect items of expenditure.

1.4 Revised forecasts from SBHs are input to TAS monthly by NSD's Planning, Performance and Finance (PP&F) Unit. This information is used by PEFD to assess HSE's overall budget requirements for the remainder of the financial year, manage cash flow and help inform decisions taken by HSE's Main Budget Holders over necessary control action.

2. Policy

2.1 NSD's policy is to follow central HSE's and HM Treasury's guidance and principles of delegated budgeting, as contained in HSE's Planning and Resources Guide and HSE Guidance notes (available on the Intranet under Administration) to fully meet those requirements and the timetables set.

3. Responsibilities

3.1 NSD's PP&F Unit are responsible for providing advice and guidance to SBHs; preparing budget reports; aggregating contributions at Directorate level; retrieving and inputting information to TAS; and liaising with PEFD.

3.2 SBHs are asked by the PP&F Unit each month to consider their budget requirements for the remainder of the financial year, provide revised monthly forecasts and profiles where necessary and comment on variances between expenditure and profiles. SBHs must also carry out a 10% check on individual staff expenditure items.

4. Procedure

4.1 **See flowchart.**

5. Associated Documents

5.1 HSE's Planning and Resources Guide

5.2 HSE's Financial Guidance Notes

5.3 SN 47 - NSD - Principles of Financial Management

5.4 PEFD Financial Training Modules (Bulletin Board Planning & Finance)

6. Retention of Documents

6.1 SBHs should retain monthly budget expenditure reports for a period of 3 months. This is to satisfy the requirement that SBHs carry out post event checks of the staff expenses claims detailed on these reports and to certify the records checked.

6.2 There is no requirement for SBHs to retain copies of monthly forecast returns sent to the PP&F Unit.

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RESPONSIBILITIES

