

# EAST AYRSHIRE COUNCIL

## POLICY AND RESOURCES COMMITTEE – 8 FEBRUARY 2006

### BUDGETARY CONTROL SUMMARY STATEMENT POLICY AND RESOURCES (CENTRAL SERVICES)

#### Report by Executive Head of Finance

## 1 PURPOSE OF REPORT

- 1.1 To advise Members of the current budgetary control position and the projected out-turn for the year for the services within the remit of Policy and Resources (Central Services).

## 2 OVERALL POSITION

- 2.1 The figures in the following report exclude rechargeable costs for central services charges and debt charges.

### 2.2 Projected Out-turn

There is currently a favourable variance of £288,000 anticipated at 31 March 2006. The projected out-turn figures reflect the views of service directors and are based on all currently available information.

### 2.3 Summary of Objective Codes

Actual Exp. To 11/12/05	Actual Exp. To P9 as % of Annual Estimate	Service Division	Annual Estimate 2005/06	Projected Actual to 31/3/06	Variance (Favourable) / Adverse
593,939	72.1%	DEMOCRATIC PROCESS	824,290	824,290	0
30,005,662	71.4%	HOUSING & COUNCIL TAX BENEFIT	42,020,000	42,020,000	0
2,779,322	52.9%	MISCELLANEOUS SERVICES	5,253,340	4,965,340	(288,000)
-	-	INCOME RECOVERED FROM OUTWITH GENERAL FUND	(593,360)	(593,360)	0
<b>33,378,923</b>	<b>70.3%</b>	<b>TOTAL</b>	<b>47,504,270</b>	<b>47,216,270</b>	<b>(288,000)</b>

### 2.4 Summary of Subjective Codes

Actual Exp. To 11/12/05	Actual Exp. To P9 as % of Annual Estimate	Detail	Annual Estimate 2005/06	Projected Actual to 31/3/06	Variance (Favourable) / Adverse
1,096,857	64.4%	EMPLOYEE COSTS	1,702,090	1,552,090	(150,000)
14,149	56.5%	TRANSPORT COSTS	25,050	25,050	0
1,868,584	51.0%	SUPPLIES & SERVICES	3,663,180	3,533,180	(130,000)
446,909	59.2%	THIRD PARTY PAYMENTS	754,760	754,760	0
30,005,662	71.4%	HOUSING & COUNCIL TAX BENEFIT	42,020,000	42,020,000	0
<b>33,432,161</b>	<b>69.4%</b>	<b>TOTAL EXPENDITURE</b>	<b>48,165,080</b>	<b>47,885,080</b>	<b>(280,000)</b>
(53,238)	78.9%	INCOME	(67,450)	(75,450)	(8,000)
<b>33,378,923</b>	<b>69.4%</b>	<b>TOTAL</b>	<b>48,097,630</b>	<b>47,809,630</b>	<b>(288,000)</b>
-	-	INCOME RECOVERED FROM OUTWITH GENERAL FUND	(593,360)	(593,360)	0
<b>33,378,923</b>	<b>70.3%</b>	<b>NET EXPENDITURE</b>	<b>47,504,270</b>	<b>47,216,270</b>	<b>(288,000)</b>

### **3 ANALYSIS OF VARIANCES**

#### **3.1 Democratic Process**

There are no material variances to report at this time.

#### **3.2 Housing and Council Tax Benefit Expenditure**

There are no material variances to report at this time.

#### **3.3 Miscellaneous Services**

The favourable variance of £288,000 relates mainly to Unfunded Pension Costs and less than anticipated expenditure against Supplies and Services. The underspend assumes an appropriation to the Insurance Fund for long term claims relating to the former Strathclyde Regional Council. Due to the unpredictable nature of spend within Miscellaneous Services, the year end outturn is subject to change.

### **4 FINANCIAL/LEGAL/POLICY IMPLICATIONS**

Nil

### **5 RECOMMENDATIONS**

5.1 It is recommended that Members note the contents of this report.

Alex McPhee  
**Executive Head of Finance**

JJ/JP  
17 January 2006

#### **LIST OF BACKGROUND PAPERS**

**NIL**

Members wishing further information should contact Kirstin Muir, Financial Services Manager – Corporate Support, Tel: (01563) 576433.