

EAST AYRSHIRE COUNCIL

POLICY AND RESOURCES COMMITTEE – 15 NOVEMBER 2005

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 £125,000 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 18/09/05	Actual Exp. To P6 as % of Annual Estimate	Service Division	Annual Estimate 2005/06	Projected Actual to 31/3/06	Variance (Favourable) / Adverse
403,253	49.5%	DEMOCRATIC PROCESS	814,290	814,290	0
209,230	44.8%	HOUSING & COUNCIL TAX BENEFIT SUBSIDY	467,000	467,000	0
1,214,836	29.5%	MISCELLANEOUS SERVICES	4,111,340	3,986,340	(125,000)
-	-	INCOME RECOVERED FROM OUTWITH GENERAL FUND	(593,360)	(593,360)	0
1,827,319	38.1%	TOTAL	4,799,270	4,674,270	(125,000)

2.4 Summary of Subjective Codes

Actual Exp. To 18/09/05	Actual Exp. To P6 as % of Annual Estimate	Detail	Annual Estimate 2005/06	Projected Actual to 31/3/06	Variance (Favourable) / Adverse
579,065	34.0%	EMPLOYEE COSTS	1,702,090	1,577,090	(125,000)
11,877	47.4%	TRANSPORT COSTS	25,050	25,050	0
725,206	28.9%	SUPPLIES & SERVICES	2,511,180	2,511,180	0
331,525	43.9%	THIRD PARTY PAYMENTS	754,760	754,760	0
209,230	44.8%	HOUSING & COUNCIL TAX BENEFIT SUBSIDY	467,000	467,000	0
1,856,903	34.0%	TOTAL EXPENDITURE	5,460,080	5,335,080	(125,000)
(29,584)	43.9%	INCOME	(67,450)	(67,450)	0
1,827,319	33.9%	TOTAL	5,392,630	5,267,630	(125,000)
-	-	INCOME RECOVERED FROM OUTWITH GENERAL FUND	(593,360)	(593,360)	0
1,827,319	38.1%	NET EXPENDITURE	4,799,270	4,674,270	(125,000)

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 Subsidy

There are no material variances to report at this time.

3.3 Miscellaneous Services

At the last Policy and Resources Committee a favourable variance £170,000 was reported principally due to the non-utilisation of previous years provisions. Following the External Audit clearance meeting of the 2004-05 Abstract of Accounts, it was agreed that this amount be written back to the 2004-05 financial year.

The favourable variance indicated in the table of £125,000 relates to Unfunded Pension Costs and is only an early indication due to the unpredictable nature of spend within Miscellaneous Services.

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
26 October 2005

LIST OF BACKGROUND PAPERS

NIL

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