

EAST AYRSHIRE COUNCIL

POLICY AND RESOURCES COMMITTEE – 14 NOVEMBER 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 £0.475m anticipated at 31 March 2007. The projected out-turn figures reflect the views of service directors and are based on all currently available information. The figures shown do not take account of the reallocation of budgets approved by the Special Policy and Resources Committee on 16 October 2006. This will be reflected in the next report to Members.

2.3 Summary of Objective Codes

Actual Exp. To 19/09/06 £m	Actual Exp. To P4 as % of Annual Estimate	Service Division	Annual Estimate 2006/07 £m	Projected Actual to 31/3/07 £m	Variance (Favourable) / Adverse £m
0.381	44.0%	DEMOCRATIC PROCESS	0.867	0.867	0
23.287	52.7%	HOUSING & COUNCIL TAX BENEFIT SUBSIDY EXPENDITURE	44.163	44.163	0
1.219	15.3%	MISCELLANEOUS SERVICES	7.980	7.505	(0.475)
-	-	INCOME RECOVERED FROM OUTWITH GENERAL FUND	(0.749)	(0.749)	0
24.887	47.6%	TOTAL	52.261	51.786	(0.475)

2.4 Summary of Subjective Codes

Actual Exp. To 17/09/06	Actual Exp. To P6 as % of Annual Estimate	Detail	Annual Estimate 2006/07	Projected Actual to 31/3/07	Variance (Favourable) / Adverse
0.623	29.3%	EMPLOYEE COSTS	2.123	1.549	(0.574)
0.012	48.1%	TRANSPORT COSTS	0.026	0.026	0
0.669	27.5%	SUPPLIES & SERVICES	2.432	2.531	0.099
0.333	7.7%	THIRD PARTY PAYMENTS	4.333	4.333	0
23.287	52.7%	HOUSING & COUNCIL TAX BENEFIT SUBSIDY	44.163	44.163	0
24.924	47.0%	TOTAL EXPENDITURE	53.077	52.602	(0.475)
(0.037)	55.0%	INCOME	(0.067)	(0.067)	0
24.887	46.9%	TOTAL	53.010	52.535	(0.475)
-	-	INCOME RECOVERED FROM OUTWITH GENERAL FUND	(0.749)	(0.749)	0
24.887	47.6%	NET EXPENDITURE	52.261	51.786	(0.475)

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

There is a favourable variance of £0.475m anticipated to 31 March 2007 made up of a number of variances. Following finalization of pension fund valuations an overprovision of £0.200m is evident and £0.050m is freed up from the non utilization of Preserved and Supernumery funding as employee entitlement has now ceased. In addition, the pay award being less than budgeted across departments has been quantified and equates to £0.324m of the underspend indicated. Offsetting expenditure in relation to consultancy and training costs as well as provision for Equal Pay claims not yet settled, set against budget adjustments that are no longer required, bring the variance down to £0.475m.

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

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25 October 2006

LIST OF BACKGROUND PAPERS NIL

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