

EAST AYRSHIRE COUNCIL

POLICY AND RESOURCES COMMITTEE – 19 SEPTEMBER 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 £0.765m anticipated at 31 March 2007. 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 23/07/06 £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
0.289	33.4%	DEMOCRATIC PROCESS	0.867	0.867	0
19.957	45.2%	HOUSING & COUNCIL TAX BENEFIT SUBSIDY EXPENDITURE	44.163	44.163	0
0.867	10.9%	MISCELLANEOUS SERVICES	7.980	7.215	(0.765)
-	-	INCOME RECOVERED FROM OUTWITH GENERAL FUND	(0.749)	(0.749)	0
21.113	40.4%	TOTAL	52.261	51.496	(0.765)

2.4 Summary of Subjective Codes

Actual Exp. To 23/07/06	Actual Exp. To P4 as % of Annual Estimate	Detail	Annual Estimate 2006/07	Projected Actual to 31/3/07	Variance (Favourable) / Adverse
0.382	18.0%	EMPLOYEE COSTS	2.123	1.549	(0.574)
0.011	44.1%	TRANSPORT COSTS	0.026	0.026	0
0.561	23.1%	SUPPLIES & SERVICES	2.432	2.241	(0.191)
0.222	5.1%	THIRD PARTY PAYMENTS	4.333	4.333	0
19.957	45.2%	HOUSING & COUNCIL TAX BENEFIT SUBSIDY	44.163	44.163	0
21.133	39.8%	TOTAL EXPENDITURE	53.077	52.312	(0.765)
(0.020)	29.8%	INCOME	(0.067)	(0.067)	0
21.113	39.8%	TOTAL	53.010	52.245	(0.765)
-	-	INCOME RECOVERED FROM OUTWITH GENERAL FUND	(0.749)	(0.749)	0
21.113	40.4%	NET EXPENDITURE	52.261	51.496	(0.765)

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 £0.765m 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. Also, budget adjustments made to Miscellaneous Services amounting to £0.191m are no longer required.

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
1 September 2006

LIST OF BACKGROUND PAPERS

NIL

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

