

## EAST AYRSHIRE COUNCIL

### CORPORATE GOVERNANCE COMMITTEE – 18 NOVEMBER 2003

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

##### Report by Director 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 following report relates to services and income directly controlled by the department and excludes rechargeable costs for central services charges and debt charges.

### 2.2 Projected Out-turn

A projected variance of £70,078 under budget is anticipated at 31 March 2004. The projected out-turn figures reflect the views of service directors and are based on all currently available information.

### 2.4 Summary of Objective Codes

	Budget Expend to 21-Sep-03 Period 6	Actual Expend to 21-Sep-03 Period 6	Variance Expend to 21-Sep-03 Period 6	Annual Estimate 2003/04	Projected Actual 2003/04	Variance
	£	£	£	£	£	£
Finance	946,516	801,236	(145,280)	3,894,710	3,836,710	(58,000)
Democratic Process	365,155	346,988	(18,167)	763,880	763,880	0
Miscellaneous Services	1,348,247	1,285,529	(62,718)	3,239,680	3,239,680	0
Housing Benefits Subsidy	1,459,280	1,416,938	(42,342)	2,579,160	2,579,160	0
Corporate Office Accomodation	941,592	913,941	(27,651)	1,756,920	1,744,842	(12,078)
Community Budgeting	0	0	0	202,000	202,000	0
Income outwith General Fund	(51,000)	(51,000)	0	(2,031,530)	(2,031,530)	0
<b>NET EXPENDITURE</b>	<b>5,009,790</b>	<b>4,713,632</b>	<b>(296,158)</b>	<b>10,404,820</b>	<b>10,334,742</b>	<b>(70,078)</b>

## 2.5 Summary of Subjective Codes

	Budget Expend to 21-Sep-03 Period 6	Actual Expend to 21-Sep-03 Period 6	Variance Expend to 21-Sep-03 Period 6	Annual Estimate 2003/04	Projected Actual 2003/04	Variance
	£	£	£	£	£	£
Employee Costs	2,929,422	2,774,021	(155,401)	6,564,342	6,434,342	(130,000)
Property Costs	840,745	840,419	(326)	1,456,730	1,468,905	12,175
Transport Costs	19,774	16,974	(2,800)	59,650	59,650	0
Supplies & Services	1,060,733	1,010,341	(50,392)	2,874,260	2,947,962	73,702
Third Party Payments	303,090	303,090	0	3,731,720	3,731,720	0
Transfer Payments	0	0	0	0	0	0
Housing Benefit Subsidy	1,459,280	1,416,938	(42,342)	2,579,160	2,579,160	0
<b>TOTAL EXPENDITURE</b>	<b>6,613,044</b>	<b>6,361,783</b>	<b>(251,261)</b>	<b>17,265,862</b>	<b>17,221,739</b>	<b>(44,123)</b>
Total Income	(1,552,254)	(1,597,151)	(44,897)	(4,829,512)	(4,855,467)	(25,955)
<b>NET EXPENDITURE</b>	<b>5,060,790</b>	<b>4,764,632</b>	<b>(296,158)</b>	<b>12,436,350</b>	<b>12,366,272</b>	<b>(70,078)</b>
Income outwith General Fund	(51,000)	(51,000)	0	(2,031,530)	(2,031,530)	0
<b>TOTAL</b>	<b>5,009,790</b>	<b>4,713,632</b>	<b>(296,158)</b>	<b>10,404,820</b>	<b>10,334,742</b>	<b>(70,078)</b>

## 3 ANALYSIS OF VARIANCES

### 3.1 Finance

It is anticipated there will be a favourable variance of £58,000 at 31 March 2004. This is due to a £130,000 favourable variance on Employee Costs due to the timing of filling of vacancies offset by a £72,000 adverse variance on Supplies and Services due to a potential requirement for urgent health and safety expenditure.

### 3.2 Democratic Process

There are no material variances to report at this time.

### 3.3 Miscellaneous Services

There are no material variances to report at this time.

### 3.4 Housing and Council Tax Benefit Subsidy

The amount of subsidy income received is dependent not only on value of benefits paid but also on other factors including overpayments. The information currently available suggests that there are no material variances to report at this stage.

### 3.5 Better Neighbourhoods Services Fund

Gross Expenditure of £3.665m will be matched by an equivalent level of grant income. There are no material variances anticipated at this time.

**3.6 Community Budgeting**

East Ayrshire has been allocated £0.202m resources in 2003/04. It is anticipated that this will be spent in full at 31 March 2004.

**3.7 Corporate Office Accommodation**

The Director of Development Services anticipates a favourable variance of £12,078 at 31 March 2004. This is mainly due to additional income partly offset by increased premises costs and supplies and services costs.

**4 FINANCIAL/LEGAL/POLICY IMPLICATIONS**

Nil

**5 RECOMMENDATIONS**

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

Alex McPhee  
**Director of Finance**

JJ/DMW  
28 October 2003

**LIST OF BACKGROUND PAPERS  
NIL**

Members wishing further information should contact Julie Jamieson, Financial Services Manager, Tel: (01563) 576336.