

## EAST AYRSHIRE COUNCIL

### CORPORATE GOVERNANCE COMMITTEE – 23 SEPTEMBER 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 £2,748 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<br>Expend to<br>27-Jul-03<br>Period 4 | Actual<br>Expend to<br>27-Jul-03<br>Period 4 | Variance<br>Expend to<br>27-Jul-03<br>Period 4 | Annual<br>Estimate<br>2003/04 | Projected<br>Actual<br>2003/04 | Variance       |
|-------------------------------|--|--|--|-------------------------------|--------------------------------|----------------|
|                               | £  | £  | £  | £                             | £                              | £              |
| Finance                       | 1,539,358                                    | 1,478,476                                    | (60,882)                                       | 3,894,710                     | 3,894,710                      | 0              |
| Democratic Process            | 262,552                                      | 260,722                                      | (1,830)  | 763,880                       | 763,880                        | 0              |
| Miscellaneous Services        | 899,102                                      | 854,441                                      | (44,661)                                       | 3,284,680                     | 3,284,680                      | 0              |
| Housing Benefits Subsidy      | 1,119,250                                    | 1,094,407                                    | (24,843)                                       | 2,579,160                     | 2,579,160                      | 0              |
| Corporate Office Accomodation | 733,039                                      | 726,223                                      | (6,816)  | 1,756,920                     | 1,754,172                      | (2,748)        |
| Better Neighbourhood Svs Fund | 0  | 0  | 0  | 0                             | 0                              | 0              |
| Community Budgeting           | 0  | 0  | 0  | 202,000                       | 202,000                        |                |
| Income outwith General Fund   | (51,000)                                     | (51,000)                                     | 0  | (2,031,530)                   | (2,031,530)                    | 0              |
| <b>NET EXPENDITURE</b>        | <b>4,502,301</b>                             | <b>4,363,269</b>                             | <b>(139,032)</b>                               | <b>10,449,820</b>             | <b>10,447,072</b>              | <b>(2,748)</b> |

## 2.5 Summary of Subjective Codes

|                             | Budget<br>Expend to<br>27-Jul-03<br>Period 4 | Actual<br>Expend to<br>27-Jul-03<br>Period 4 | Variance<br>Expend to<br>27-Jul-03<br>Period 4 | Annual<br>Estimate<br>2003/04 | Projected<br>Actual<br>2003/04 | Variance       |
|-----------------------------|--|--|--|-------------------------------|--------------------------------|----------------|
|                             | £  | £  | £  | £                             | £                              | £              |
| Employee Costs              | 1,984,873                                    | 1,885,281                                    | (99,592)                                       | 6,431,670                     | 6,431,670                      | 0              |
| Premises Costs              | 647,012                                      | 644,467                                      | (2,545)  | 1,446,730                     | 1,446,730                      | 0              |
| Transport Related Costs     | 14,135                                       | 11,326                                       | (2,809)  | 64,890                        | 64,890                         | 0              |
| Supplies & Services         | 746,016                                      | 744,157                                      | (1,859)  | 2,875,260                     | 2,876,337                      | 1,077          |
| Third Party Payments        | 202,231                                      | 202,060                                      | (171)  | 3,731,720                     | 3,731,720                      | 0              |
| Transfer Payments           | 0  | 0  | 0  | 0                             | 0                              | 0              |
| Housing Benefit Subsidy     | 1,119,250                                    | 1,094,407                                    | (24,843)                                       | 2,579,160                     | 2,579,160                      | 0              |
| <b>TOTAL EXPENDITURE</b>    | <b>4,713,517</b>                             | <b>4,581,698</b>                             | <b>(131,819)</b>                               | <b>17,129,430</b>             | <b>17,130,507</b>              | <b>1,077</b>   |
| Total Income                | (160,216)                                    | (167,429)                                    | (7,213)  | (4,648,080)                   | (4,651,905)                    | (3,825)        |
| <b>NET EXPENDITURE</b>      | <b>4,553,301</b>                             | <b>4,414,269</b>                             | <b>(139,032)</b>                               | <b>12,481,350</b>             | <b>12,478,602</b>              | <b>(2,748)</b> |
| Income outwith General Fund | (51,000)                                     | (51,000)                                     | 0  | (2,031,530)                   | (2,031,530)                    | 0              |
| <b>TOTAL</b>                | <b>4,502,301</b>                             | <b>4,363,269</b>                             | <b>(139,032)</b>                               | <b>10,449,820</b>             | <b>10,447,072</b>              | <b>(2,748)</b> |

## 3 ANALYSIS OF VARIANCES

### 3.1 Finance

At this stage there are no material variances anticipated at 31 March 2004.

### 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

There are no material variances to report 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 £2,748 at 31 March 2004. This is mainly due to additional income partly offset by increased 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  
2 September 2003

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

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