

EAST AYRSHIRE COUNCIL

DEVELOPMENT SERVICES COMMITTEE –15 MARCH 2000

BUDGETARY CONTROL SUMMARY STATEMENT DEVELOPMENT SERVICES TO 14 JANUARY 2000 (PERIOD 10)

Joint Report by Director of Finance and Director of Development Services

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 Development Services Department, for the period ended 14 January 2000 (Period 10).

2 OVERALL POSITION

- 2.1 The following report relates to service costs and income directly controlled by the department and excludes rechargable costs for central services charges and capital charges.

2.2 Budget Performance to Period 10

The total expenditure to date amounts to £8,063,180 compared to a budget of £8,088,450, resulting in the actual expenditure being less than the budget by £25,270. The budget to 14 January 2000 is based on standard phasing for each period of expenditure and income, except where the Service Department has indicated otherwise. Period variances are mainly attributable to phasing which should level out over the year, but if this is not the case reasons for the anticipated variances are highlighted at Item 3.

2.3 Projected Out-turn

The projected out-turn for the year of £9,455,774 is an underspend of £110,000 in relation to annual estimate. This is in addition to the expenditure reduction measures of £76,058.

2.4 Summary of Objective Costs

	Budget Expend to 14-Jan-00 Period 10	Actual Expend to 14-Jan-00 Period 10	Variance Expend to 14-Jan-00 Period 10	Revised Annual Estimate 1999/00	Projected Actual 1999/00	Variance	
	£	£	£	£	£	£	%
Economic Development	1,578,711	1,443,222	(135,489)	2,056,922	1,876,922	(180,000)	(9)
Planning & Building Control	477,840	467,312	(10,528)	574,731	564,731	(10,000)	(2)
Property	(984,881)	(985,492)	(611)	(1,192,942)	(1,192,942)	0	0
Roads & Transportation	7,016,780	7,138,138	121,358	8,203,121	8,283,121	80,000	1
TOTAL EXPENDITURE	8,088,450	8,063,180	(25,270)	9,641,832	9,531,832	(110,000)	(1)
EXPENDITURE REDUCTION MEASURES				(76,058)	(76,058)	0	0
NET EXPENDITURE	8,088,450	8,063,180	(25,270)	9,565,774	9,455,774	(110,000)	(1)

2.5 Development Services - Summary of Subjective Costs

	Budget Expend to 14-Jan-00 Period 10	Actual Expend to 14-Jan-00 Period 10	Variance Expend to 14-Jan-00 Period 10	Revised Annual Estimate 1999-00	Projected Actual 1999-00	Variance	
	£	£	£	£	£	£	%
Employee Costs	3,066,179	3,029,599	(36,580)	3,877,646	3,857,646	(20,000)	(1)
Property Costs	244,703	238,928	(5,775)	275,435	275,435	0	0
Transport Costs	236,692	217,540	(19,152)	298,802	298,802	0	0
Supplies & Services	337,993	333,533	(4,460)	850,047	850,047	0	0
Administration Costs	100,560	101,610	1,050	125,856	125,856	0	0
Payments to Other Bodies	6,273,494	6,284,379	10,885	7,662,153	7,612,153	(50,000)	(1)
	10,259,621	10,205,589	(54,032)	13,089,939	13,019,939	(70,000)	(1)
Income	(2,171,171)	(2,142,409)	28,762	(3,448,107)	(3,488,107)	(40,000)	1
NET EXPENDITURE	8,088,450	8,063,180	(25,270)	9,641,832	9,531,832	(110,000)	1
EXPENDITURE REDUCTION MEASURES				(76,058)	(76,058)	0	0
NET EXPENDITURE AFTER EXPENDITURE REDUCTION MEASURES	8,088,450	8,063,180	(25,270)	9,565,774	9,455,774	(110,000)	(1)

3. ANALYSIS OF VARIANCES

3.1 Employee Costs

The favourable variance at period 10 of £36,580 results from savings from the late filling of vacancies within Economic Development, Planning and Property Services which offset a current overspend on Roads Service overtime. The savings are projected to out-turn with a saving of £20,000.

3.2 Transport Costs

The current underspend of £19,512 mainly results from a current underspend on Leasing and Car Allowances. Transport Costs are expected to outturn on budget due to the additional costs for winter maintenance for Roads Service vehicles.

3.3 Payments to Other Bodies

The current favourable variance at Period 9 of £10,885 is mainly due to a current overspend on contractors payments. There is a planned saving of £50,000 on payment of grants for the year.

3.4 Income

The current adverse income variance of £28,762 is mainly due to an under-recovery of parking charges and planning fees offset by business loan repayments.

A final positive variance of £40,000 is projected. The adverse variance in parking charges and planning fees will be offset by additional Trunk Roads income and an additional recharge to West of Scotland Loans Fund for administration services. Business loan repayments of £60,000 are expected in the financial year which will be an additional credit to the revenue account.

4. RECOMMENDATION

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

Alex McPhee
Director of Finance

cj/24 February 2000

Stephen Chorley
Director of Development Services

LIST OF BACKGROUND PAPERS

NIL

AGENDA