

EAST AYRSHIRE COUNCIL

EDUCATION COMMITTEE – 6 FEBRUARY 2001

BUDGETARY CONTROL SUMMARY STATEMENT

COMMUNITY EDUCATION STEWARDS – TRADING SERVICES
TO 15 DECEMBER 2000 (PERIOD 9)

Joint Report by Director of Finance and
Director of Educational and Social 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 Community Education Stewards – Trading Services for the period ended 15 December 2000 (Period 9).

2 OVERALL POSITION

- 2.1 The following report relates to both service costs and income directly controlled by the department and rechargeable costs for central service charges and debt charges.

3 BUDGET PERFORMANCE TO PERIOD 9

- 3.1 The deficit to date is £47,813 compared to a budgeted deficit of £46,641. The budget to date 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 anticipated variances are highlighted below.

- 3.2 Income and expenditure has been accrued where necessary, in particular income for work completed but not yet recovered.

3.3 Summary of Subjective Costs

| | Budget Expend to 15-Dec-00 Period 9 | Actual Expend to 15-Dec-00 Period 9 | Variance Expend to 15-Dec-00 Period 9 | Revised Annual Estimate 2000-01 | Projected Actual 2000-01 | Variance | |
|--------------------------|--|--|--|--|--------------------------------|-----------------|-----------|
| | £ | £ | £ | £ | £ | £ | % |
| INCOME | (372,274) | (341,273) | 31,001 | (604,945) | (586,163) | 18,782 | -3 |
| EXPENDITURE | | | | | | | |
| Employee Costs | 402,287 | 373,630 | (28,657) | 580,950 | 562,168 | (18,782) | -3 |
| Property Costs | 208 | 0 | (208) | 300 | 300 | 0 | 0 |
| Transport Costs | 2,130 | 1,218 | (912) | 3,075 | 3,075 | 0 | 0 |
| Supplies & Services | 52 | 0 | (52) | 75 | 75 | 0 | 0 |
| Administration Costs | 14,238 | 14,238 | 0 | 20,545 | 20,545 | 0 | 0 |
| Payments to Other Bodies | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURE | 418,915 | 389,086 | (29,829) | 604,945 | 586,163 | (18,782) | -3 |
| (SURPLUS)/DEFICIT | 46,641 | 47,813 | 1,172 | 0 | 0 | 0 | |

4 ANALYSIS OF VARIANCES

4.1 Current Position as at 15 December 2000 (Period 9)

4.1.1 Employee Costs

The variance is an underspend of £28,657 due to lower than budgeted overtime costs, and includes an element of costs incurred for Cleaners working as Stewards. It is anticipated that overtime costs will out-turn at £18,782 less than budgeted for the year. This projected underspend will be reflected in a reduction in charges to the client for the year.

4.1.2 Income

Income for the service is currently lower than budgeted due to the level of underspend to date. The nature of the contract means that all costs are charged to the client service, resulting in a break-even position.

4.2 Projected Out-turn

The projected out-turn as at 31 March 2001, for the Community Education Stewards Trading Service details expenditure and income matching budget and thus achieving the required break-even position.

5. RECOMMENDATION

- 5.1** It is recommended that Members of the Education Committee note the contents of the report.

Alex McPhee
Director of Finance

John Mulgrew
Director of Educational and Social Services

AMcP/EC
26 January 2001

LIST OF BACKGROUND PAPERS NIL

Members wishing further information should contact Alex McPhee, Financial Services Manager Tel: (01563576848) or Euan Couperwhite, Departmental Finance Manager, Tel: (01563573367).

Implementation Officers Tom McHugh, Head of Accounting
 Allan McDougall, Head of Resource Support

AGENDA