

EAST AYRSHIRE COUNCIL

EDUCATION COMMITTEE – 14 NOVEMBER 2000

BUDGETARY CONTROL SUMMARY STATEMENT

**COMMUNITY EDUCATION STEWARDS – TRADING SERVICES
TO 22 SEPTEMBER 2000 (PERIOD 6)**

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 22 September 2000 (Period 6).

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 6

- 3.1 The favourable variance to 22 September is £16,647. 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.

3.3 Summary of Subjective Costs

	Budget Expend to 22-Sep-00 Period 6	Actual Expend to 22-Sep-00 Period 6	Variance Expend to 22-Sep-00 Period 6	Revised Annual Estimate 2000-01	Projected Actual 1999-00	Variance	
	£	£	£	£	£	£	%
INCOME	(186,137)	(153,677)	32,460	(604,945)	(604,945)	0	0
EXPENDITURE							
Employee Costs	275,089	226,513	(48,576)	580,950	580,950	0	0
Property Costs	0	0	0	300	300	0	0
Transport Costs	1,419	888	(531)	3,075	3,075	0	0
Supplies & Services	0	0	0	75	75	0	0
Administration Costs	0	0	0	20,545	20,545	0	0
Payments to Other Bodies	0	0	0	0	0	0	0
TOTAL EXPENDITURE	276,508	227,401	(49,107)	604,945	604,945	0	0
(SURPLUS)DEFICIT	90,371	73,724	(16,647)	0	0	0	

4 ANALYSIS OF VARIANCES

4.1 Current Position as at 22 September 2000 (Period 6)

4.1.1 Employee Costs

The variance is an underspend of £48,576 due to lower than budgeted overtime costs, and includes an element of costs incurred for Cleaners working as Stewards.

4.1.2 Income

Income for the service is currently lower than budgeted due to the employee underspend to date, and the fact that costs are charged to the client function one period in arrears. 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

VP/EC
 27 October 2000

LIST OF BACKGROUND PAPERS NIL

Members wishing further information should contact Alex McPhee, Financial Services Manager Tel: (01563 576848) or Euan Couperwhite, Departmental Finance Manager, Tel: (01563 573367).

Implementation Officer

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

AGENDA