

EAST AYRSHIRE COUNCIL

EDUCATION COMMITTEE – 19 SEPTEMBER 2000

BUDGETARY CONTROL SUMMARY STATEMENT

**COMMUNITY EDUCATION STEWARDS – TRADING SERVICES
TO 28 JULY 2000 (PERIOD 4)**

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 28 July 2000 (Period 4).

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 4

- 3.1 The deficit to date is £33,140 compared to a budgeted deficit of £36,320. 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 28-Jul-00 Period 4	Actual Expend to 28-Jul-00 Period 4	Variance Expend to 28-Jul-00 Period 4	Revised Annual Estimate 2000-01	Projected Actual 2000-01	Variance	
	£	£	£	£	£	£	%
INCOME	(139,603)	(120,537)	19,066	(604,945)	(604,945)	0	0
EXPENDITURE							
Employee Costs	174,885	153,108	(21,777)	580,950	580,950	0	0
Property Costs	0	0	0	300	300	0	0
Transport Costs	1,005	569	(436)	3,075	3,075	0	0
Supplies & Services	0	0	0	75	75	0	0
Administration Costs	33	0	(33)	20,545	20,545	0	0
Payments to Other Bodies	0	0	0	0	0	0	0
TOTAL EXPENDITURE	175,923	153,677	(22,246)	604,945	604,945	0	0
(SURPLUS)/DEFICIT	36,320	33,140	(3,180)	0	0	0	

4 ANALYSIS OF VARIANCES

4.1 Current Position as at 28 July 2000 (Period 4)

4.1.1 Employee Costs

The variance is an underspend of £21,777 due to lower than budgeted overtime costs.

4.1.2 Income

Income for the service is currently lower than budgeted due to the savings to date for employee costs. The nature of the contract means that all costs are charged to the client service (Community Education) 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

EC/AMcP
28 August 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