

EAST AYRSHIRE COUNCIL

POLICY AND RESOURCES COMMITTEE – 5 APRIL 2001

**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 £89,404 under budget is anticipated at 31 March 2001. The projected out-turn figures reflect the views of service directors and are based on all currently available information.

2.3 Budget Performance to Period 11

The net expenditure to period 11 amounts to £8,235,494 compared to a budget of £8,555,124, resulting in the actual expenditure being less than the budget by £319,630. The budget to 9 February 2001 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.

2.4 Summary of Objective Codes

	Budget Expend to 09-Feb-01 Period 11	Actual Expend to 09-Feb-01 Period 11	Variance Expend to 09-Feb-01 Period 11	Annual Estimate 2000/01	Projected Actual 2000/01	Variance
	£	£	£	£	£	£
Finance	3,502,098	3,462,222	(39,876)	4,035,709	4,020,709	(15,000)
Democratic Process	528,453	504,656	(23,797)	614,494	614,494	0
Miscellaneous Services	2,156,701	1,960,290	(196,411)	2,939,074	2,774,670	(164,404)
Housing Benefits Subsidy	1,150,160	1,038,051	(112,109)	1,359,280	1,359,280	0
Corporate Office Accomodation	1,217,712	1,270,275	52,563	1,421,458	1,511,458	90,000
Income outwith General Fund	0	0	0	(1,104,377)	(1,104,377)	0
NET EXPENDITURE	8,555,124	8,235,494	(319,630)	9,265,638	9,176,234	(89,404)

2.5 Summary of Subjective Codes

	Budget Expend to 09-Feb-01 Period 11	Actual Expend to 09-Feb-01 Period 11	Variance Expend to 09-Feb-01 Period 11	Annual Estimate 2000/01	Projected Actual 2000/01	Variance
	£	£	£	£	£	£
Employee Costs	3,624,776	3,404,551	(220,225)	4,236,253	4,033,253	(203,000)
Property Costs	1,060,752	1,119,467	58,715	1,201,408	1,282,408	81,000
Transport Costs	53,165	43,954	(9,211)	62,539	62,539	0
Supplies & Services	2,033,949	2,042,620	8,671	2,712,426	2,748,022	35,596
Administration Costs	810,950	794,715	(16,235)	985,120	982,120	(3,000)
Payments to Other Bodies	450,879	443,690	(7,189)	603,837	603,837	0
Housing Benefit Subsidy	1,150,160	1,038,051	(112,109)	1,359,280	1,359,280	0
TOTAL EXPENDITURE	9,184,631	8,887,048	(297,583)	11,160,863	11,071,459	(89,404)
Total Income	(629,507)	(651,554)	(22,047)	(790,848)	(790,848)	0
NET EXPENDITURE	8,555,124	8,235,494	(319,630)	10,370,015	10,280,611	(89,404)
Income outwith General Fund	0	0	0	(1,104,377)	(1,104,377)	0
TOTAL	8,555,124	8,235,494	(319,630)	9,265,638	9,176,234	(89,404)

3 ANALYSIS OF VARIANCES

3.1 Finance

It is anticipated that there will be a £25,000 favourable variance on Employee Costs at 31 March 2001. This will be offset by an adverse variance of £10,000 due to additional Printing and Postage Costs as a result of the earlier Council Tax billing date of 1 April.

3.2 Democratic Process

There are no material variances to report.

3.3 Miscellaneous Services

It is anticipated that there will be a £164,404 favourable variance at 31 March 2001.

This arises from a £180,000 favourable variance as a result of the 3 days of industrial action and is partly offset by election costs and a restructure of the Skill Training Unit as previously reported.

3.4 Housing Benefits Subsidy

There are no material variances to report.

3.5 Corporate Office Accommodation

An adverse variance of £90,000 at 31 March 2001 is projected. As previously reported, this arises from additional property costs for rates and water charges set by WoSWA and increased service and security costs from external suppliers. These are partially offset by savings in energy and telephone costs.

4 RECOMMENDATIONS

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

Alex McPhee
Director of Finance

JJ/DMW
16 March 2001

**LIST OF BACKGROUND PAPERS
NIL**

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

AGENDA