

## EAST AYRSHIRE COUNCIL

### POLICY AND RESOURCES COMMITTEE – 18 APRIL 2002

#### BUDGETARY CONTROL STATEMENT GENERAL SERVICES REVENUE ACCOUNT

#### Report by Director of Finance

### 1 PURPOSE OF REPORT

- 1.1 To advise Members of the current budgetary control position of the General Services Revenue Account.

### 2 OVERALL POSITION

- 2.1 The budgetary position summarised at Period 11 is shown in [Appendix 1](#). The favourable year to date variance of £0.408m, when added to the surplus brought forward from 2000/01 results in a cumulative projected surplus for the year of £0.911m.
- 2.2 The budget to 10 February 2002 is based on standard phasing for each period of expenditure and income except where the service department has indicated otherwise.
- 2.3 The projected out-turn figures reflect the views of Service Directors, who have indicated their commitment to bring their budget in on-line at 31 March 2002. Members' attention is drawn to the comments specific to individual departments detailed in paragraph 3 below.

### 3 SPECIFIC DEPARTMENTAL ISSUES

#### 3.1 Education

Since the last report an over commitment has been identified within the Education budget in relation to Educational and Behavioral Difficulties costs. The Director of Educational and Social Services has however identified potential underspends in other areas and is confident that he can contain the total departmental expenditure within the overall budget.

Due to concerns that this significant variance has only become apparent late in the financial year, the Director of Educational and Social Services and the Director of Finance have established a joint working group to review budget control systems and procedures to ensure that best practice is being observed. The group will report to the Budget Scrutiny Group in due course.

**3.2 Social Services**

A number of minor projected variances totalling £0.074m have been identified. The Director of Education and Social Services is in the process of identifying appropriate management action to address this by the year-end.

**3.3 Building and Works**

Current projections on Building and Works indicate that the surplus will be £0.379m better than the original estimate shown in the business plan.

**4 RECOMMENDATIONS**

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

Alex McPhee  
**Director of Finance**

JJ/DMW  
22 March 2002  
ENC (1)

**LIST OF BACKGROUND PAPERS  
NIL**

Members wishing further information should contact Ian Arnott, Corporate Accounting Manager, Tel: (01563) 576307.

**AGENDA**