

EAST AYRSHIRE COUNCIL

POLICY AND RESOURCES COMMITTEE – 28 March 2000

**BUDGETARY CONTROL SUMMARY STATEMENT
POLICY AND RESOURCES (CORPORATE SERVICES)
TO 11 FEBRUARY 2000 (PERIOD 11)**

**Joint Report by Director of Finance and
Director of Corporate 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 services within the remit of Policy and Resources (Corporate Services) for the period ended 11 February 2000 (Period 11).

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.

The Annual Estimate for 1999/2000 reflects the budget adjustments approved by the Policy and Resources Committee on 7 October 1999.

2.2 Budget Performance to Period 11

The net expenditure to date amounts to £3,780,368 compared to a budget of £3,028,220 resulting in the actual expenditure being less than the budget by £126,149. The budget to 11 February 2000 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 remainder of the year, but if this is not the case reasons for the anticipated variances are highlighted at Item 3.

2.3 Projected Out-turn

The projected out-turn for the year amounts to £2,988,220 which is £40,000 less than the revised annual estimate. Detail of this saving is highlighted in Item 3. The projected out-turn figures represent the views of the Service Director and are based on all currently available information.

2.4 Summary of Objective Codes

	Budget Expend to 11-Feb-00 Period 11	Actual Expend to 11-Feb-00 Period 11	Variance Expend to 11-Feb-00 Period 11	Revised Annual Estimate 1999-00	Projected Actual 1999-00	Variance
	£	£	£	£	£	£
Central Management Support	108,489	108,411	(78)	125,302	118,302	(7,000)
Personnel	693,741	662,084	(31,657)	859,596	856,596	(3,000)
Administration	1,317,771	1,288,152	(29,619)	1,540,447	1,528,447	(12,000)
Information Technology	1,623,176	1,581,921	(41,255)	1,968,592	1,958,592	(10,000)
Registration	100,652	78,827	(21,825)	126,388	120,388	(6,000)
Other	62,688	60,973	(1,715)	26,780	24,780	(2,000)
Recharges - outwith General Fund	0	0	0	(1,592,888)	(1,592,888)	-
Expenditure Reduction Measures	0	0	0	(25,997)	(25,997)	-
NET EXPENDITURE	3,906,517	3,780,368	(126,149)	3,028,220	2,988,220	(40,000)

2.5 Summary of Subjective Codes

	Budget Expend to 11-Feb-00 Period 11	Actual Expend to 11-Feb-00 Period 11	Variance Expend to 11-Feb-00 Period 11	Revised Annual Estimate 1999-00	Projected Actual 1999-00	Variance
	£	£	£	£	£	£
Employee Costs	3,088,767	3,057,900	(30,867)	3,577,911	3,565,911	(12,000)
Property Costs	8,977	3,506	(5,471)	10,240	10,240	-
Transport Costs	29,017	29,237	220	38,990	38,990	-
Supplies & Services	790,463	707,391	(83,072)	1,036,023	1,018,023	(18,000)
Administration Costs	88,080	76,803	(11,277)	102,530	100,530	(2,000)
Payments to Other Bodies	159,757	157,170	(2,587)	216,430	210,430	(6,000)
TOTAL EXPENDITURE	4,165,061	4,032,007	(133,054)	4,982,124	4,944,124	(38,000)
Total Income	(258,544)	(251,639)	6,905	(335,019)	(337,019)	(2,000)
NET EXPENDITURE	3,906,517	3,780,368	(126,149)	4,647,105	4,607,105	(40,000)
Recharges - outwith General Fund	0	0	0	(1,592,888)	(1,592,888)	-
Expenditure Reduction Measures	0	0	0	(25,997)	(25,997)	-
TOTAL	3,906,517	3,780,368	(126,149)	3,028,220	2,988,220	(40,000)

3 ANALYSIS OF VARIANCES

3.1 Employee Costs

The underspend to period 11 of £30,867 mainly relates to timing of expenditure in respect of Other Employee Costs throughout the department. It is anticipated that there will be an underspend of £12,000 to 31 March 2000.

3.2 Property Costs

These costs are currently underspent to date. The Service Department attributes this variance to timing and does not anticipate a variance at the year-end.

3.3 Supplies and Services

The underspend to period 11 of £83,072 is mainly a result of timing of expenditure within Information Technology Department. The department anticipates that there will be an underspend of £18,000 to 31 March 2000.

3.4 Administration Costs

The underspend to period 11 of £11,277 is due to timing of expenditure throughout the department. It is anticipated that there will be an underspend of £2,000 at the year-end.

3.5 Payments to Other Bodies/Income

The department anticipates that there will be an underspend of £6,000 on Payments to Other Bodies and an over-recovery of Income of £2,000 at the year-end.

4 RECOMMENDATIONS

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

Alex McPhee
Director of Finance

Barbara Haughan
Director of Corporate Services

JJ/JP
24 March 2000

LIST OF BACKGROUND PAPERS
NIL

AGENDA