

# EAST AYRSHIRE COUNCIL

## POLICY AND RESOURCES COMMITTEE – 28 MARCH 2000

### BUDGETARY CONTROL SUMMARY STATEMENT GENERAL SERVICES REVENUE ACCOUNT TO 11 FEBRUARY 2000 (PERIOD 11)

#### 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 for the period ended 11 February 2000 (Period 11).

## 2 OVERALL POSITION

- 2.1 The budgetary position summarised at Period 11 is shown below, with a more detailed analysis in Appendix 1. 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 year.

	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
	£M	£M	£M	£M	£M
Total Departmental Expenditure	123.491	120.232	(3.259)	160.161	160.015
Balances Brought Forward	-	-	-	2.442	2.442
Recovery of HRA Deficit	-	-	-	(1.691)	(1.691)
<b>Total Expenditure</b>	<b>123.491</b>	<b>120.232</b>	<b>(3.259)</b>	<b>160.912</b>	<b>160.766</b>
<b>Total Income</b>	<b>124.094</b>	<b>124.093</b>	<b>-</b>	<b>159.912</b>	<b>160.134</b>
(Surplus)/Deficit Carried Forward	(0.602)	(3.861)	(3.259)	1.000	0.632

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

The revised budgets approved are reflected within this report, resulting in a projected cumulative deficit as at 31 March 2000 of £0.632M. Directors will continue to review expenditure in all areas however, with a view to reducing this by 31 March 2000.

- 2.3 The 1998/99 cumulative deficit on the Housing Revenue Account (HRA) of £1.691M will be recovered within the HRA in 2000/01 and has therefore been excluded from the bottom line figures.

- 2.4 The projected out-turn figures reflects the views of Service Directors, and are based on all currently available information.

### **3 SPECIFIC ISSUES**

#### **3.1 Aggregate External Funding Redetermination**

In addition to the monies previously indicated funding to the value of £0.300m in respect of Action Plan and New Community Schools has been notified by the Scottish Executive and these are included in the Revised Annual Estimate and Projected Actual figures.

#### **3.2 Expenditure from Common Good**

The Director of Community Services has requested that a contribution of £19,000 towards costs already incurred in 1999/2000 of providing the Christmas lights for Kilmarnock of be met from the Kilmarnock Common Good Fund. If members agree to this request the projected revenue balance on the Fund as at 31 March 2000 will be reduced to approximately £3,400.

### **4 RECOMMENDATIONS**

It is recommended that Members: -

- 4.1 instruct Directors to continue to take all necessary management action to control expenditure within budget, without cutting across existing Council policies;
- 4.2 approve the transfer of £19,000 from the Kilmarnock Common Good Fund to the General Services Revenue Account for the purpose identified at paragraph 3.2 above; and
- 4.2 otherwise note the contents of this report.

Alex McPhee  
**Director of Finance**

JJ/JP  
14 March 2000  
ENC (1)

**LIST OF BACKGROUND PAPERS**  
**NIL**

## APPENDIX 1

## EAST AYRSHIRE COUNCIL

## POLICY AND RESOURCES COMMITTEE - 28 MARCH 2000

GENERAL SERVICES REVENUE ACCOUNT SUMMARY  
1999 - TO 11 FEBRUARY 2000 (PERIOD 11)

	Budgeted Expenditure 11-02-00	Actual Expenditure P11	Variance Budgeted /Actual Expenditure	Revised Annual Estimate 1999/2000	Projected Actual 1999/2000	Movement Proj. Actual / Annual Estimate
	£	£	£	£	£	
Education	52,425,348	51,226,757	(1,198,591)	62,312,304	62,312,304	-
Social Work	20,684,938	19,595,490	(1,089,448)	23,615,303	23,363,748	(251,555)
Community Services	24,589,679	24,061,132	(528,547)	35,097,115	34,938,157	(158,958)
Development Services	8,736,032	8,570,434	(165,598)	9,563,274	9,443,274	(120,000)
Policy and Resources - Central	7,830,445	7,897,789	67,344	7,967,675	7,843,633	(124,042)
Policy and Resources - Corporate Services	3,906,517	3,780,368	(126,149)	3,028,220	2,988,220	(40,000)
Policy and Resources - Miscellaneous	2,965,478	2,738,553	(226,925)	3,558,351	3,471,155	(87,196)
Homes & Technical Services	2,342,533	2,409,214	66,681	2,437,122	2,269,356	(167,766)
Other Housing Inc Comm. Alarms	351,405	345,742	(5,663)	409,519	409,519	-
Reserves (Preliminary Estimate)	-	-	-	-	900,000	900,000
<u>Other Specific Budget Items</u>						
Social Inclusion Partnership	-	-	-	250,000	250,000	-
Leisure	(11,000)	(26,000)	(15,000)	-	(2,000)	(2,000)
Roads	(138,000)	(35,000)	103,000	(31,434)	(42,434)	(11,000)
Refuse Collection	149,000	157,000	8,000	(7,029)	(31,029)	(24,000)
Street Cleansing	37,000	25,000	(12,000)	(3,316)	(26,316)	(23,000)
Grounds Maintenance	(207,000)	(210,000)	(3,000)	(15,122)	(29,000)	(13,878)
Site Services	(186,000)	(261,000)	(75,000)	(217,612)	(198,612)	19,000
Building and Works	83,000	(43,000)	(126,000)	(50,000)	(45,000)	5,000
Vehicle Maintenance	(68,000)	-	68,000	(17,406)	-	17,406
Trading Services Capital Adjustment	-	-	-	(199,099)	(199,099)	-
<b>NET EXPENDITURE</b>	<b>123,491,375</b>	<b>120,232,479</b>	<b>(3,258,896)</b>	<b>147,697,865</b>	<b>147,615,876</b>	<b>(81,989)</b>
<b>DEBT CHARGES</b>	-	-	-	12,463,000	12,399,258	(63,742)
<b>TOTAL DEPARTMENTAL EXPENDITURE</b>	<b>123,491,375</b>	<b>120,232,479</b>	<b>(3,258,896)</b>	<b>160,160,865</b>	<b>160,015,134</b>	<b>(145,731)</b>
<b>BALANCES B/FWD</b>				2,442,431	2,442,431	-

<b>Revenue Arrears</b>				-	-	-
<b>Recovery of HRA Deficit</b>				(1,691,000)	(1,691,000)	-
<b>TOTAL EXPENDITURE</b>	<b>123,491,375</b>	<b>120,232,479</b>	<b>(3,258,896)</b>	<b>160,912,296</b>	<b>160,766,565</b>	<b>(145,731)</b>
<b>Funded By</b>						
Council Tax	26,282,385	26,282,385	-	31,061,000	31,061,000	-
Aggregated External Finance (AEF)	97,630,077	97,630,077	-	115,381,000	115,595,384	214,384
Specific Grants	-	-	-	11,470,000	11,477,764	7,764
Other Income	-	-	-	2,000,000	2,000,000	-
<b>TOTAL INCOME</b>	<b>123,912,462</b>	<b>123,912,462</b>	<b>-</b>	<b>159,912,000</b>	<b>160,134,148</b>	<b>222,148</b>
<b>(Surplus)/Deficit</b>	<b>(421,087)</b>	<b>(3,679,983)</b>	<b>(3,258,896)</b>	<b>1,000,296</b>	<b>632,417</b>	<b>(367,879)</b>

**MAXIMUM DEFICIT TARGET 669,000**

**CURRENT SHORTFALL (36,583)**

**AGENDA**