

## EAST AYRSHIRE COUNCIL

### POLICY AND RESOURCES COMMITTEE – 30 NOVEMBER 2000

#### BUDGETARY CONTROL SUMMARY STATEMENT POLICY AND RESOURCES (CENTRAL SERVICES) TO 20 OCTOBER 2000 (PERIOD 7)

#### 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) for the period ended 20 October 2000 (Period 7).

### 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 as allocated among departments for 2000/2001 now reflects the Council restructure which took place on 1 July 2000.

#### 2.2 Projected Out-turn

A projected variance of £116,500 over 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 7

The net expenditure to date amounts to £5,439,476 compared to a budget of £5,682,152, resulting in the actual expenditure being less than the budget by £242,676. The budget to 20 October 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, 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 20-Oct-00 Period 7	Actual Expend to 20-Oct-00 Period 7	Variance Expend to 20-Oct-00 Period 7	Annual Estimate 2000/01	Projected Actual 2000/01	Variance
	£	£	£	£	£	£
Finance	2,150,922	2,065,765	(85,157)	4,005,709	4,005,709	0
Democratic Process	358,945	328,874	(30,071)	614,494	614,494	0
Miscellaneous Services	1,449,600	1,331,662	(117,938)	2,969,951	2,996,451	26,500
Housing Benefits Subsidy	845,377	878,093	32,716	1,359,280	1,359,280	0
Corporate Office Accommodation	877,308	835,082	(42,226)	1,421,458	1,511,458	90,000
Income outwith General Fund	0	0	0	(1,104,377)	(1,104,377)	0
<b>NET EXPENDITURE</b>	<b>5,682,152</b>	<b>5,439,476</b>	<b>-242,676</b>	<b>9,266,515</b>	<b>9,383,015</b>	<b>116,500</b>

## 2.5 Summary of Subjective Codes

	Budget Expend to 20-Oct-00 Period 7	Actual Expend to 20-Oct-00 Period 7	Variance Expend to 20-Oct-00 Period 7	Annual Estimate 2000/01	Projected Actual 2000/01	Variance
	£	£	£	£	£	£
Employee Costs	2,280,626	2,118,437	(162,189)	4,206,253	4,208,253	2,000
Property Costs	817,650	776,176	(41,474)	1,201,408	1,282,408	81,000
Transport Costs	32,336	27,778	(4,558)	62,539	62,539	0
Supplies & Services	1,336,661	1,335,668	(993)	2,711,676	2,735,676	24,000
Administration Costs	474,479	415,311	(59,168)	985,870	972,870	(13,000)
Payments to Other Bodies	310,520	310,588	68	634,713	657,213	22,500
Housing Benefit Subsidy	845,377	878,093	32,716	1,359,280	1,359,280	0
<b>TOTAL EXPENDITURE</b>	<b>6,097,649</b>	<b>5,862,051</b>	<b>-235,598</b>	<b>11,161,739</b>	<b>11,278,239</b>	<b>116,500</b>
Total Income	(415,497)	(422,575)	(7,078)	(790,847)	(790,847)	0
<b>NET EXPENDITURE</b>	<b>5,682,152</b>	<b>5,439,476</b>	<b>-242,676</b>	<b>10,370,892</b>	<b>10,487,392</b>	<b>116,500</b>
Income outwith General Fund	0	0	0	(1,104,377)	(1,104,377)	0
<b>TOTAL</b>	<b>5,682,152</b>	<b>5,439,476</b>	<b>-242,676</b>	<b>9,266,515</b>	<b>9,383,015</b>	<b>116,500</b>

## 3 ANALYSIS OF VARIANCES

### 3.1 Finance

There are no material variances to report.

### 3.2 Democratic Process

There are no material variances to report.

### **3.3 Miscellaneous Services**

The adverse variance projected to 31 March 2001 of £26,500 is due to the late notification of an invoice from South Ayrshire Council for costs incurred in 1999/2000 in respect of the Council Elections in the south of the area which were administered by them. Due to the late notification, this charge for £22,500 was not accrued into the 1999/2000 accounts. In addition to this the recent by-election costs of £4,000 were not budgeted for.

### **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. 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.

### **3.6 Action**

Efforts are being made to identify management savings within services for which Policy and Resources is responsible to produce an overall out-turn on budget.

## **4 RECOMMENDATIONS**

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

Alex McPhee  
**Director of Finance**

JJ/DMW  
10 November 2000

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

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

**AGENDA**