

General Services Budgetary Control Report

Period to 15 September 2006

Notes on Variances greater than £25,000

Chief Executive

Public Relations £26,730 Adv

This adverse variance is a result of the employment of temporary staff to cover for long term sickness absence.

Legal & Administration £28,620 Adv

This overspend is mainly due to a combination of long term sick cover, maternity cover and difficulties in achieving the staff turnover to date.

Education and Cultural Services

Central Administration £44,140 Adv

This variance is mainly due to an overspend in advertising costs due to the recruitment costs in respect of the Director's post, and advertising costs in relation to Early Education and Childcare posts. This variance is partially offset by favourable staffing variances elsewhere within the departmental budget.

Schools – Primary £44,940 Adv

This variance is mainly due to energy and cleaning costs being higher than anticipated. These variances are being investigated further and appropriate action will be taken where necessary.

Schools – Secondary £121,490 Fav

There is a favourable variance in employee costs due to average salary variations and actions taken at schools in respect of the approved scheme of delegation. There are also favourable variances within cleaning and janitors costs which are currently being investigated further. This is off-set by payments to Scottish Qualifications Authority which have exceeded budget, due to an increase in the numbers of certificates for which students are being presented.

Schools – Special £34,930 Fav

There is an underspend due to teaching staff cover requirements being less than anticipated at this stage in the financial year.

Psychological Services £32,030 Fav

This underspend is mainly due to vacancies held and an element of salaries being allocated outwith the mainline budget.

Pre-Five Service £154,730 Adv

There is an adverse variance on employee costs due to staff increments being higher than anticipated, absence cover requirements, as well as difficulties in achieving the staff turnover target due to cover requirements.

Libraries £43,660 Adv

This adverse variance is mainly due to unsociable hour payments made to some members of staff which were not fully anticipated during the budget process. Year to date property costs are also higher than anticipated due to energy cost increases and a rental charge levied to Faifley Library which was not previously charged.

Social Work

Operations and Servicing £31,430 Adv

This overspend is a result of the year to date costs incurred in meeting clients welfare requirements being higher than anticipated within the budget.

Residential Accommodation for Young People £53,710 Adv

This adverse variance is mainly due to additional overtime costs due to sickness cover and additional fostering costs due to a shortage of foster parents (resulting in the use of fostering agencies who charge significantly more than the cost of foster parenting). The foster care issue is likely to be ongoing and will be monitored closely.

Residential Accommodation – Physical Disability £36,670 Adv

This overspend is mainly due to new clients, not known during the budget preparation.

Housing, Regeneration and Environmental Services

Directorate and Administration £45,410 Adv

Unallocated savings are held within this budget but the actual savings will be made across various service areas as the year progresses.

Design & Maintenance £43,440 Fav

This external contractors work programme is behind the level anticipated at this stage of the financial year.

Architectural & Related Services £32,040 Adv

This overspend is mainly due to over recovery of Architects salaries from CRA.

Housing Benefit/Council Tax Benefit

£57,430 Fav

This favourable variance is attributable to staffing vacancies and the receipt of more administration grant than had been anticipated within the budget.

Homeless Persons

£152,180 Adv

This adverse variance is mainly due to reduced rental income due to occupancy levels being less than anticipated in the year to date.

Refuse Collection

£55,060 Adv

This adverse variance is mainly due to higher than anticipated bulky uplifts, with income from commercial charges and other accounts of the authority being lower than budgeted. This adverse position in respect of income is anticipated to continue throughout the year.

Miscellaneous

Sundry Services

£125,880 Fav

This favourable variance is a result of the housing Maintenance and Catering trading operation surpluses being higher than anticipated, partially offset by Grounds Maintenance and Roads surpluses being lower than anticipated.

Contingency Fund

This fund is credited with provisions that were originally included within departmental budgets but where, due to changes in external circumstances, savings will now arise. The balance is made from:-

| | |
|--|----------------|
| | £ |
| Pay award – estimated at 3%, agreed at 2.5% | 444,970 |
| Loan Charge savings through debt restructuring | 72,000 |
| Grounds Maintenance additional spend | (100,000) |
| | <u>416,970</u> |

Earmarked Balance

The balance is earmarked for those staff leaving employment through early retrials and voluntary severance packages at a later date in 2006 than that anticipated during the budget process. These additional costs are absorbed within departmental budgets.