

WEST DUNBARTONSHIRE COUNCIL
Report by Executive Director of Corporate Services
Council – 24 February 2010

Subject: General Services Revenue Budgetary Control Report : Period 9 (2009/10)

1. Purpose

- 1.1** The purpose of this report is to advise Members of the performance of the General Services revenue budget for the period to 15 January 2010.
- 1.2** The report also proposes a draft timetable for budgetary control reporting 2010/11 for Members' consideration.

2. Background

- 2.1** At a meeting of West Dunbartonshire Council on 12 February 2009, Members agreed the revenue estimates for 2009/10. A total net budget of £243.941m was approved.
- 2.2** A revised budget (probable outturn) was reported to Members on 27 January 2010. This indicated a corporate underspend of £0.162m from original budget. This underspend assumes the £1m targeted savings from the spending freeze in place is met; the increased income anticipated from the revised sales, fees and charges is received. It doesn't take account of any additional spend necessary due to the recent weather conditions.
- 2.3** This report covers service expenditure and loan charges, which are now expected to be £208.787m. The balance of the budget comprises of requisitions, which are outwith the Council's control.
- 2.4** After receiving the report as noted in 2.2, and a further report specific to the anticipated Education overspend at Council on 27 January 2010, Members asked for monthly budgetary control reports to be presented at Council for scrutiny.

3. Main Issues

- 3.1** Appendix 1 notes the annual probable outturn and a comparison of the phased probable outturn against the actual spend to date on the departmental budgets, with Appendix 2 detailing explanation of the variances identified in excess of £25,000.
- 3.2** The summary report brings out a favourable variance (underspend) of £0.152m (0.1% of the phased probable outturn).

3.3 The report collates a large amount of information and if any Member wishes further details on any of the variances it would be appreciated if contact could be made with the undernoted officer prior to the Council meeting.

3.4 Although the report indicates that expenditure is slightly lower than that anticipated during the recent budget update exercise, the present variance should be viewed in the knowledge that there are a number of variable factors which could arise between now and 31 March and which could affect the year end results. This position is being closely monitored by the Corporate Management Team and corrective action will be taken if necessary to bring expenditure into line with the budget.

4. Personnel Issues

4.1 There are no personnel issues.

5. Financial implications

5.1 At 15 January 2010, the Council's revenue budget was showing a £0.152m underspend against probable outturn.

6. Risk Analysis

6.1 The present variance should be viewed in the knowledge that there are a number of variable factors which could arise between now and 31 March and which could affect the year end results.

7. Equalities impact

7.1 No significant issues were identified in a screening for potential equality impact of this report.

8 Officers' Conclusions and Recommendations

8.1 The report identifies a favourable variance against probable of £0.152m, which is in addition to the £0.162m identified in the probable outturn. This position will continue to be closely monitored by the Corporate Management Team and corrective action will be taken to bring expenditure into line with the probable outturn as necessary.

8.2 The analysis within this report is submitted for consideration and comment.

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Joyce White
Executive Director of Corporate Services
Date: 9 February 2010

Person to Contact: Gillian McNeilly, Manager of Accounting, Garshake Road.
Telephone: (01389) 737194.
Email: gillian.mcneilly@west-dunbarton.gov.uk

Appendix:

- 1 Budgetary Control Report Period 9
- 2 Variance Analysis
- 3 Recommended Reporting Timetable

Background papers: Ledger Output
Revenue Estimates 2009/10

Wards affected: All