

**WEST DUNBARTONSHIRE COUNCIL**  
**Report by Executive Director of Corporate Services**  
**Council: 26 October 2011**

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**Subject: General Services Revenue Budgetary Control Report: Period 5 (2011/12)**

**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 31 August 2011.

**2. Background**

- 2.1 At a meeting of West Dunbartonshire Council on 9 February 2011, Members agreed the revenue estimates for 2011/12. A total net budget of £239.517m was approved.
- 2.2 This report covers service expenditure and loan charges, which are budgeted at £212.930m. The balance of the budget comprises of requisitions, which are outwith the Council's control.

**3. Main Issues**

- 3.1 The year end budgetary control for 2010/11 identified a large favourable variance on service provision across the Council. As a result of this, the Corporate Management Team (CMT) undertook an exercise to identify any underlying variances within the budget that are expected to recur in this and future financial years. The exercise undertaken identified a number of favourable and adverse variances.
- 3.2 The table below highlights the net summary of these underlying variances. These have now been removed from departmental budgets and are now held within the contingency fund.

<b>Department</b>	<b>£m</b>
Chief Executive	0.054
Corporate Services	0.145
Education	0.602
Housing Environment and Economic Development	0.295
Community Health and Care Partnership	<u>0.640</u>
<b>Total</b>	<b><u>1.736</u></b>

- 3.3 Taking account of the phasing of the above contingency fund, the summary report shows a favourable variance (underspend) of £1.122m (1.22% of the phased budget). Of this £0.723m is as a result of funding moved into the Contingency Fund arising from the CMT review of budgets described at 3.1 and 3.2 i.e. the phased effect of the current full year expectation of the value of the Contingency Fund.

**3.4** Notes on service variances in excess of £25,000 are attached. 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.

**3.5** Although the report indicates that there is likely to be a significant underspend by the year end (all else remaining equal), 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.

**4. People Implications**

**4.1** There are no people implications.

**5 Financial implications**

**5.1** As at 31 August 2011, the Council's General Services revenue budget identified a £1.122m underspend against budget.

**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, Health & Human Rights Impact Assessment (EIA)**

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

**8. Strategic Assessment**

**8.1** The report is for noting and, therefore, does not directly affect any of the strategic priorities.

**9. Conclusions and Recommendations**

**9.1** The report identifies a favourable variance against budget of £1.122m for the period to the end of August 2011.

**9.2** This report is submitted for consideration and comment.

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**Joyce White**  
**Executive Director of Corporate Services**  
**Date: 6 October 2011**

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**Appendix:** Budgetary Control Report Period 5  
Variance Analysis

**Background papers:** Ledger Output  
Revenue Estimates 2011/12

**Wards affected:** All