

WEST DUNBARTONSHIRE COUNCIL

Report by the Chief Executive

Council – 25 October 2006

Subject: General Services Revenue Budgetary Control Report: Period 5 (2006/07)

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 September 2006.

2. Background

- 2.1** At a meeting of West Dunbartonshire Council on 9 February 2006, Members agreed the revenue estimates for 2006/07. A total net budget of £203.514m was approved.
- 2.2** This report covers service expenditure and loan charges, which are budgeted at £170.145m. The balance of the budget comprises of requisitions, which are outwith the Council's control.
- 2.3** During the audit of the Abstract of Accounts 2005/6, of the revenue balance of £2.520m which had been earmarked for payment during 2006/07, £2.400m was recharged into 2005/06, leaving £0.120m earmarked for identified costs during 2006/07. After adding this to £170.145m as noted in 2.2 above, a total budget of £170.265m is due to be monitored.

3. Main Issues

- 3.1** The summary report brings out an adverse variance (overspend) of £0.085m (0.11% of the phased budget).
- 3.2** Notes on 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.
- 3.3** There have been a few adjustments made to this report between departmental budgets and the Contingency Fund, totalling a net £0.417m. Further details of these adjustments are noted within the variance analysis.
- 3.4** Although the report indicates that expenditure is broadly in line with that anticipated during the budget 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.

4. Personnel Implications

4.1 None

5. Financial implications

5.1 At 15 September 2006, the Council's revenue budget was showing a £0.085m overspend against budget.

5.2 The Contingency Fund holds £0.417m. This balance has reduced the budget available for spend by relevant services.

6. Conclusion

6.1 The report identifies an adverse variance against budget of £0.085m. The probable outturn position will be reviewed by the Corporate Management Team as part of the 2007/08 estimate process and if required, corrective action introduced to keep expenditure within budget.

7. Recommendation

7.1 This report is submitted for consideration and comment.

Tim Huntingford
Chief Executive

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Background papers: Ledger Output
Revenue Estimates 2006/07
General Services Revenue Budgetary Control Report
(period 3) - Council 30 August 2006.

Wards affected: All