

WEST DUNBARTONSHIRE COUNCIL
Report by Executive Director of Corporate Services
Council – 27 October 2010

Subject : General Services Revenue Budgetary Control Report : Period 5 (2010/11)

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 2010.

2. Background

2.1 At a meeting of West Dunbartonshire Council on 28 January 2010, Members agreed the revenue estimates for 2010/11. A total net budget of £249.179m was approved.

2.2 This report covers service expenditure and loan charges, which are budgeted at £219.446m. The balance of the budget comprises of requisitions, which are outwith the Council's control.

2.3 Departmental budget have been adjusted since the period 4 report for a number of items:

- (a) £0.364m has been deducted from all relevant employee costs lines and transferred to the contingency fund to reflect the actual pay award being 0.65% rather than the 1% originally added into the estimates . This has been added to the £0.516 already transferred to contingency in period 4 in respect of the spending Freeze (October 2010 to March 2011) resulting in a total contingency as at period 5 of £0.880m
- (b) Virements have been made within services and between departments due to staffing restructuring and centralisation changes. Further adjustments will be made in future months regarding this, if and when appropriate.

2.4 The period 5 report still allocates the annual spend of £219.446m (per 2.2 above)

3. Main Issues

3.1 The summary report brings out a favourable variance (underspend) of £0.745m (0.79% 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 Although the report indicates that expenditure is slightly favourable in comparison to 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. People Implications

4.1 There are no people implications.

5. Financial implications

5.1 At 31 August 2010, the Council's revenue budget was showing a £0.745m 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 Impact

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

8. Conclusions and Recommendations

8.1 The report identifies a favourable variance against budget of £0.745m.

8.2 This report is submitted for consideration and comment.

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Date: 10 October 2010

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Appendix: Budgetary Control Report Period 4
Variance Analysis

Background papers: Ledger Output
Revenue Estimates 2010/11

Wards affected: All