

**WEST DUNBARTONSHIRE COUNCIL**  
**Report by Executive Director of Corporate Services**  
**Council – 27 February 2008**

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**Subject : General Services Budgetary Control Report : Period 9 (2007/08)**

**1. Purpose**

- 1.1** The purpose of this report is to advise Council of the performance of the general services budget for the period to 15 January 2008.

**2. Background**

- 2.1** At a meeting of West Dunbartonshire Council on 9 February 2007, Members agreed the revenue estimates for 2007/08. A total net budget of £213.583m was approved.
- 2.2** Following the compilation of projections of expenditure for 2007/08 which were prepared during the 2008/09 budget setting process, Members are asked to note that this report compares actual expenditure to the probable outturn of £214.385m.
- 2.3** This report covers service expenditure and loan charges which were projected at £179.603m during the budget setting process. Due to a number of factors identified during the 2008/09 budget process, the probable outturn now indicates spend of £180.404m.
- 2.4** The probable takes account of additional provisions for single status and a number of adjustments through services identified as necessary through the budget process net of savings transferred into the contingency fund.

**3. Main Issues**

- 3.1** Taking account of re-determination income due from the Scottish Government for pre-5 education of £0.247m, there was an overall increase in expected spend of £0.554m from the original budget to probable. As a result of this forecast, the Corporate Management Team introduced a number of additional spending restrictions beyond the imposed savings target previously reported.
- 3.2** The summary report brings out a favourable variance (underspend) of £0.304m against probable (0.22% of the year to date). This indicates that the CMT action to reduce spend to aim at bringing the probable back in line with the original anticipated position has been successful to date. This position will continue to be monitored.
- 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.

**4. Personnel Implications**

- 4.1** There are no personnel implications.

## **5. Financial implications**

- 5.1** At 15 January 2008, the Council's revenue budget was showing a £0.304m 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. Conclusion**

- 7.1** The report identifies a favourable variance against probable outturn of £0.304m.
- 7.2** This indicates that management action to date has been successful, but will continue to be monitored.

## **8. Recommendation**

- 8.1** This report is submitted for consideration and comment.

**Joyce White**  
**Executive Director of Corporate Services**  
**Date: 18 February 2008**

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<b>Wards affected:</b>	<b>All</b>
<b>Appendix:</b>	<b>Budgetary Control Detail Period 9 2007/08 Variance Analysis</b>
<b>Background papers:</b>	<b>Ledger Output Revenue Estimates 2007/08 and 2008/09</b>
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