

ANGUS COUNCIL

Planning and Transport Committee - 23 November 1999
Development Control Committee - 2 December 1999

2000/01 Revenue Budget

Report No 1188/99

Report by the Director of Finance

ABSTRACT

This report advises the Committee of the latest position with regard to the preparation of the Planning & Transport departmental 2000/01 revenue budget and associated issues. Appended to the report [*to follow*] is a summary of the departmental provisional base budget for 2000/01 as submitted to the Director of Finance and subsequently reviewed by the Technical Validation Group.

1. RECOMMENDATION

The Committee is asked only to note the contents of this report for its interest at this stage in the budget process. More detailed reports with specific recommendations will be brought forward later in the budget cycle.

2. BACKGROUND

The 2000/01 revenue budget preparation procedures were outlined in report 644/99 and were approved by the Finance and Information Technology Committee of 15 June 1999. The report indicated that departmental base budgets for 2000/01 should be returned to the Director of Finance by mid-October 1999. The date for returns was subsequently set for 8 October 1999 in the guidance issued to Chief Officers.

3. BUDGET REVIEW PROCESS

The budget review process for each department is separated into two distinct stages - a Technical Validation Group (TVG) and a Budget Review Group (BRG), thereby allowing the technical and strategic issues arising during the budget process to be focused on independently in more suitable forums.

Technical Validation Group

TVG meetings are chaired by the Head of Financial Services and take place in late October / early November. The TVGs are tasked with confirming that the budget going forward to subsequent BRGs has been prepared in accordance with the guidance issued by the Director of Finance, to highlight any deviation from that guidance and identify any potentially major budget issues raised.

Budget Review Group

BRG meetings will be chaired by the Chief Executive and take place in early December. The BRGs will consider strategic issues relating to departmental revenue budgets and other issues such as Grant Aided Expenditure, Best Value, Three Year Budgeting and Policy-led Budgeting.

4. DEPARTMENTAL BASE BUDGET SUBMISSION

The base budget summary attached at Appendix A [*to follow*] has been submitted to the Director of Finance along with associated information which is used as part of the budget review process. The summary shows the 2000/01 base budget as submitted to the Director of Finance, and subsequently reviewed by the TVG, as well as the final budgets for the 1998/99 and 1999/00 financial years for comparison purposes

Given that the 2000/01 budget is still subject to the budget review process, the committee are asked to bear in mind that the figures shown in Appendix A for 2000/01 are very much provisional in nature and may be subject to alteration as the budget process progresses. Any alterations considered necessary will nonetheless be brought before the committee for consideration.

5. GOVERNMENT ANNOUNCEMENTS

Government announcements in relation to Angus Council's actual 2000/01 grant allocation level are expected in early December 1999 and it will be necessary to consider departmental base budget requirements in light of these announcements. It may be necessary for the Council to undertake a revenue budget savings exercise in order to meet the, as yet unspecified, government spending limits. Further reports on government announcements and any resultant implications for the revenue budgets overseen by this Committee will be brought forward as necessary later in the budget process.

6. CONSULTATION

The Chief Executive, Director of Law & Administration and Director of Planning & Transport have been consulted in the preparation of this report.

7. CONCLUSION

The 2000/01 revenue budget preparation process is now well underway and all base budgets have been submitted to the Director of Finance in accordance with the Financial Regulations. The next key stage in the cycle is to hold Budget Review Group (BRG) meetings with Chief Officers to review the adequacy of base budgets and thereafter to report back to relevant service committees any adjustments thought necessary by the BRG.

David S Sawers
Director of Finance

NOTE : No background papers, as defined by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information), were relied on to any material extent in preparing this report.