

ANGUS COUNCIL

ITEM No. 3**FINANCE & INFORMATION TECHNOLOGY COMMITTEE - 27 November 2001
POLICY & RESOURCES COMMITTEE - 4 December 2001****REVENUE BUDGET OUTTURN 2001/2002
REPORT BY THE DIRECTOR OF FINANCE****ABSTRACT**

The purpose of this report is to give members an indication of the likely revenue outturn for the financial year 2001/2002.

1. RECOMMENDATION

It is recommended that the Committee note the contents of this report for its interest.

2. BACKGROUND

At the Special meeting of Angus Council on 15 February 2001 the Council approved the revenue budget estimates for the 2001/2002 financial year. Details of the individual departmental revenue budgets are contained in the Final Revenue And Capital Budgets Volume 2001/2002 issued to members in April 2001.

3. INTRODUCTION

As part of the Council's procedures for monitoring revenue expenditure and income, year end projections of net expenditure are prepared on a regular basis (taking account of actual figures to date). Any significant variances between the projected outturn and the original budget are investigated and where necessary, budget virements effected.

4. CURRENT POSITION

Members may recall Report 525/01 to the Finance and Information Technology Committee of 1 May 2001 which set out proposals for virement flexibility between financial years 2000/2001 and 2001/2002. This virement flexibility permits each General Fund department to carry forward 50% of any underspend in 2000/2001 to the 2001/2002 financial year, subject to a maximum ceiling. The Departmental budgets shown in the attached Statement have been amended for the amounts set out in Report 1004/01.

As a result of previous years' underspends on Policy Led Budgeting initiatives, a virement of £166k has been made from General Fund balances. £140k of this is shown against the Policy Led Budgeting line with the remaining £26k being mainstreamed into departmental budgets.

The Appendix indicates that an underspend for Social Work is expected. This may be substantial and the Directors of Finance and Social Work are having ongoing discussions. A joint report, clarifying the situation, will be submitted to the next Social Work Committee. The underspend, to large measure, relates to difficulties in applying ringfenced monies due to delays in the issuing of guidance by the Scottish Executive.

5. HUMAN RIGHTS IMPLICATIONS

There are no Human Rights implications arising from this Report.

6. CONSULTATION

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

7. CONCLUSION

It will be noted that the discipline of working within cash-limited budgets is generally being maintained.

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.

DSS/GW/NS
November, 2001

2001/02 Projections Statement

(Excluding capital financing costs, specific and other grants and central support services recharges)

(1)	(2)	(3)	(4)
Department	Budget 2001/02 £'000	Projected Outturn Based on 31 Oct 01 Ledgers £'000	Projected Variances from Original Budget Adverse Favourable Total £'000 £'000 £'000 See note See note See note
Education	63,714	63,714	0 0 0
Social Work	26,582	See note	0 See note See note
Roads	5,280	5,280	0 0 0
Cultural Services	2,204	2,204	0 0 0
Environmental and Consumer Protection	6,187	6,187	0 0 0
Planning & Transport	2,227	2,227	0 0 0
Economic Development	590	590	0 0 0
Recreation Services	5,659	5,659	0 0 0
Central Support Services	8,734	8,734	0 0 0
Training	214	214	0 0 0
Finance Revenues	1,441	1,441	0 0 0
Miscellaneous Other Services	1,269	1,269	0 0 0
Other Housing	1,340	1,340	0 0 0
Other Expenditure	283	283	0 0 0
Policy Led Budgeting	352	352	0 0 0
Sub - Total Angus Council Departments	126,076	See note	0 0 0
Police Joint Board Allocation to Angus Council	7,788	7,788	0 0 0
Fire Joint Board Allocation to Angus Council	3,702	3,702	0 0 0
Valuation Joint Board Allocation to Angus Council	650	650	0 0 0
Total Joint Board Allocations	12,140	12,140	0 0 0
Tayside Contracts	(489)	(489)	0 0 0
Angus Contracts	(210)	(210)	0 0 0
Total Net Expenditure	137,517	See note	0 See note See note

Note : An underspend is expected on Social Work. See remarks in covering report

