

ANGUS COUNCIL

FINANCE & INFORMATION TECHNOLOGY COMMITTEE - 13 March 2001
POLICY & RESOURCES COMMITTEE - 20 March 2001

REVENUE BUDGET OUTFURN 2000/2001
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 2000/2001.

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 9 March 2000 the Council approved the revenue budget estimates for the 2000/2001 financial year. Details of the individual departmental revenue budgets are contained in the Final Revenue And Capital Budgets Volume 2000/2001 issued to members in April 2000.

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 136/00 to the Finance and Information Technology Committee of 1 February 2000 which set out proposals for virement flexibility between financial years 1999/2000 and 2000/2001. This virement flexibility permitted each General Fund department to carry forward 50% of any underspend in 1999/2000 to the 2000/2001 financial year.

The Departmental budgets shown in the attached Statement have been amended to reflect sums available under the 50% carry forward scheme.

Virement has been made from the General Fund balances to Law & Administration of £38.3k. This relates to legal costs of the assisted area dispute in Arbroath and was approved by Committee report 861/2000.

Virement has also been made from General Fund balances to Policy Led Budgeting for £289k. This is a result of expenditure on Phases 1 and 2 projects now materialising and generating a funding shortfall in 2000/2001. This was approved by Committee Report 966/2000.

Attention is drawn to two particular matters :-

The first matter is in connection with expenditure incurred on Winter Maintenance arising from the recent widespread significant snowfalls. Estimated additional costs of dealing with these are put at £380k but this is offset by an estimated saving of £80k on normal road maintenance. In line with accepted practice for dealing with above-average expenditure on Winter Maintenance it is proposed to transfer £300k of Repairs and Maintenance works to the Roads Repairs and Renewals fund, to allow sufficient virement from Roads Maintenance to Winter Maintenance to cover these extra costs. The use of the Repairs and Renewals fund in this way can be accommodated within sums available. In terms of this outturn report, the foregoing means that Roads are expected to stay within their cash-limited revenue budget.

In light of this exceptional call upon the Repairs and Renewals Fund, sympathetic consideration will require to be given in future contributions in the financial year 2001/2002 to the Roads Repairs and Renewals Fund to reflect the need to maintain the priority which the Council has attached to the Roads repair and maintenance works.

The second matter relates to Planning. Income from Planning Applications is set to exceed budget by some £70k. This is reported as a favourable variance at the present time.

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 an overall underspend of £70k is currently projected.

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
6 March 2001

2000/01 Projections Statement

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

Department	(1) Please Refer to Notes in Appendix	(2) Budget 2000/01 £'000	(3) Projected Outturn Based on 31-Jan-01 Ledgers £'000	(4) Projected Variances from Original Budget		
				Adverse £'000	Favourable £'000	Total Variance £'000
Education		58,699	58,699	0	0	0
Social Work		23,771	23,771	0	0	0
Roads		5,298	5,298	0	0	0
Cultural Services		2,087	2,087	0	0	0
Environmental and Consumer Protection		5,814	5,814	0	0	0
Planning & Transport		2,059	1,989	0	70	-70
Economic Development		576	576	0	0	0
Recreation Services		5,294	5,294	0	0	0
Central Support Services		8,294	8,294	0	0	0
Training		200	200	0	0	0
Finance Revenues		1,343	1,343	0	0	0
Miscellaneous Other Services		1,062	1,062	0	0	0
Other Housing		1,267	1,267	0	0	0
Other Expenditure		280	280	0	0	0
Policy Led Budgeting		615	615	0	0	0
Sub - Total Angus Council Departments		116,659	116,589	0	70	-70
Police Joint Board Allocation to Angus Council		7,277	7,277	0	0	0
Fire Joint Board Allocation to Angus Council		3,518	3,518	0	0	0
Valuation Joint Board Allocation to Angus Council		627	627	0	0	0
Total Joint Board Allocations		11,422	11,422	0	0	0
Tayside Contracts		(420)	(420)	0	0	0
Angus Contracts		(210)	(210)	0	0	0
Total Net Expenditure		127,451	127,381	0	70	-70

