

ANGUS COUNCIL

RESOURCES & CENTRAL SERVICES COMMITTEE – 29 January, 2004
STRATEGIC POLICY COMMITTEE – 3 February, 2004REVENUE BUDGET OUTTURN 2003/2004
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 2003/2004.

1. RECOMMENDATION

It is recommended that the Committee-

- a) notes the contents of this report for its interest
- b) approves virement of £520k to the Capital Fund(or such other sum as may be determined as the year progresses) in respect of Social Work underspend and resolves accordingly to make such contribution

2. BACKGROUND

At the Special meeting of Angus Council on 13 February, 2003 the Council approved the revenue budget estimates for the 2003/2004 financial year. Details of the individual departmental revenue budgets are contained in the Final Revenue And Capital Budgets Volume 2003/2004 issued to members in April 2003.

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

Report 525/01 to the Finance and Information Technology Committee of 1 May, 2001 set out proposals for virement flexibility between financial years. This virement flexibility permits each General Fund department to carry forward 50% of any underspend, subject to a maximum ceiling. The Departmental budgets shown in the attached [Statement](#) have been amended for sums available under the 50% carry forward scheme as set out in Report 993/03.

Planning and Transport - At the present time, Planning and Transport is likely to be underspent by £500k due to a saving on concessionary travel and increased planning application/building warrant income. This will be carefully monitored and a report brought forward in due course, on potential alternative uses as the position becomes clearer.

Environmental and Consumer Protection – Environmental and Consumer Protection is experiencing significant loss of custom and therefore income on Tipping Charges and commercial waste and is currently awaiting the outcome of an application for Strategic Waste Fund monies. These and related issues are presenting a considerable challenge and the position will be kept under careful review.

Social Work – Social Work also continues to be an extraordinary complex area including difficult Supporting People issues. However, a prudent approach has been adopted to maintain the cash-limited budget position and as per recent reports to Social Work it is anticipated that a sum of £520k will be available to transfer to the Capital Fund. £20k of this sum specifically relates to a provision of a store for Occupational Therapy whilst the £500k relates to Supporting People. It should be noted that it is not possible to be precise and the figure available for this purpose may vary as the year progresses.

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

This report reflects ongoing monitoring of budget versus actual. There are no particular issues of concern at present.

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, 2003