

INTRODUCTION

The Budget Book contains the budget that the Council has agreed for 2008/09. It should be considered alongside other publications such as the Corporate Plan.

The budget information is held at greater levels of detail and analysis for budgetary control purposes. The investment in an integrated financial system has assisted with the preparation and analysis of budget information to plan, control and monitor the Council's revenue spending on services which exceeds £750million gross.

The Budget book is divided into three sections. Section 1 contains details of the budget process and the capital programme and prudential code framework for 2008/09. Section 2 contains details of the Panel budgets in summary format. The Panel budgets are preceded by a stakeholder perspective, the key challenges for the service, a departmental profile, key performance indicators and a brief commentary on the budget for 2008/09. Section 3 contains a manpower statement and a glossary of terms. There is also a questionnaire at the end of the document. This information reflects the budget challenge process that has taken place.

A major exercise has been undertaken this year and as part of the Support Services Review (SSR) the Business Support Services department (BSS) has been created. A number of budgets have as a result been restructured to encompass this change. The newly formed BSS reports under the Audit, Governance and Improvement panel and further details can be seen in Section 2 under this panel.

The Council considers control of the Panel budgets to be critical to the management of the overall finances of the Council. The Chief Officers are accountable for delivering the services within the allocated budgets. The Council allows Chief Officers maximum flexibility in the use of budget virement and delegated responsibilities in order to manage departmental budgets within overall cash limits and in compliance with the concepts of Best Value.

This process is underpinned by the submission of regular budget monitoring reports to the Executive Cabinet, distinguishing between budgets under direct control and those which are centrally allocated. This process allows earlier recognition of budgetary problems and corrective action to mitigate identified overspendings.

It is hoped that external readers of this booklet will find the information presented here helpful in understanding the Council's finances, the Council's budget process set against the national scene, the way in which financial resources are allocated between the competing demands of the services and between the various 'inputs' of staff, premises, transport etc. within budgets for 2008/09. The budget book is also available on the Council's web site at www.wigan.gov.uk

My thanks go to my dedicated team of finance staff who have worked hard to produce the budget for 2008/09 and to colleagues in other Departments who have helped in the process.

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