

NORTH LANARKSHIRE COUNCIL  
REPORT

To: GENERAL PURPOSES COMMITTEE	SUBJECT: 2002/2003 BUDGET MONITORING REPORT  PERIOD 01/04/02 – 13/09/02  ADMINISTRATION DEPT. (EXCLUDING PERSONNEL)
From: DIRECTOR OF ADMINISTRATION	
Date: 3 October 2002 Ref. : BB	

1. **Introduction**

1.1 This report compares actual expenditure and income against estimates for the year to date. The report also presents a projected out-turn for the department and provides explanations of the more significant variances.

2. **Summary of Budget Variances**

2.1 Net expenditure for the period shows an underspend of £312,811 of 14% of the budget to date and the projected out turn indicates an underspend of £354,500 or 5% of the annual estimates which has increased compared to the previously reported projected underspend of £339,500 (5%).

2.2 The table below provides an objective analysis of the variance to date and the projected out-turn variances, across the divisions that are included in the Administration Department excluding Personnel Services.

Division of Service Analysis	Budget to date (£)	Actual to date (£)	Variance to date (£)	Projected Out-turn Variance (£)
Central Services	1,393,995	1,306,027	87,968 Underspend	115,000 Underspend
Legal Support Services	670,748	587,236	83,512 Underspend	100,000 Underspend
Legal Public Services	20,746	(77,250)	97,996 Underspend	100,000 Underspend
Registrars	153,612	110,277	43,335 Underspend	39,500 Underspend
<b>Total</b>	<b>2,239,101</b>	<b>1,926,290</b>	<b>312,811 underspend</b>	<b>354,500 underspend</b>

3. **Explanation of Outturn Variances by Division:**

£

3.1 **Central Services**

3.1.1 **Employee Costs** 90,000 Underspend

Savings as a result of variances within the division together with reductions in Overtime, Pensions and National Insurance contributions are partly offset by Superannuation and Payment in Lieu of Notice costs.

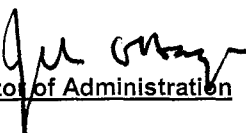
3.1.2 **Payments to Other Bodies** 13,000 Underspend

The current underspend of £11,564 reflects the number of Town Twinning grant applications received to date. This is a demand led budget and this situation may change in the remainder of the year.

3.1.3 **Other Expenditure** 10,000 underspend

Children's Panel costs are projected to underspend as a result of reductions in Safeguarders' expenses and training requirements. The projected variance is based on the previous years' outturn.

<b>3.</b>	<b><u>Explanation of Outturn Variances by Division: (cont'd)</u></b>	<b>£</b>
<b>3.2</b>	<b><u>Legal Support Services</u></b>	
3.2.1	<u>Employee Costs</u> This underspend is attributable to current vacancy levels and reductions in National Insurance, Superannuation, Training and Professional Subscriptions costs.	76,000 Underspend
3.2.2	<u>Supplies and Services</u> As in previous years this overspend is attributable to increased requirements for books, publications and subscriptions for current legislative issues.	4,000 Overspend
3.2.3	<u>Transport and Plant</u> Underspend mainly attributable to Travel Expenses' savings from the above vacancies and management control of staff claims.	3,000 Underspend
3.2.4	<u>Income</u> Legal fees are currently over-recovered and, as in previous years, additional income is anticipated to be generated from reparation work undertaken for the Insurance Fund. Part of this over-recovery will be used to offset the overspend in item 3.2.2 above.	25,000 Over-recovery
<b>3.3</b>	<b><u>Legal Public Services</u></b>	
3.3.1	<u>Employee Costs</u> Savings within the division are the result of vacancies and reductions in National Insurance and Superannuation costs.	51,000 Underspend
3.3.2	<u>Income</u> Currently over-recovered due to increases in the number of Taxi Licence applications and Other Licensing fees which offset the current under-recoveries in Court Cautions and Licensing Board applications. Based on previous years' figures, an over-recovery is projected at the year end.	47,500 Over-recovery
<b>3.4</b>	<b><u>Registrars</u></b>	
3.4.1	<u>Employee Costs</u> Underspend attributable to vacancies and savings in other employee related costs.	35,000 Underspend
<b>4.</b>	<b><u>Financial Concurrence</u></b>	
4.1	The Director of Finance concurs with the financial information contained in this report and has been fully involved in its preparation.	
<b>5.</b>	<b><u>Summary</u></b>	
5.1	The favourable projection is the result of a series of anticipated under and overspends within the department at the year end. Pressures in some of the service such as the budget shortfall within Legal Publications are being offset by savings arising from vacancies and additional income generated via Legal Fees.	
<b>6.</b>	<b><u>Recommendation</u></b>	
6.1	It is recommended that the Committee notes the contents of this report.	

  
Director of Administration

**NORTH LANARKSHIRE COUNCIL**

**FINANCIAL MONITORING REPORT**

**1 APRIL 2002 To 13 SEPTEMBER 2002**

**COMMITTEE : GENERAL PURPOSES**

**ADMINISTRATION DEPT (EXC. PERSONNEL) SUMMARY**

LINE NO. (1)	DESCRIPTION (2)	BUDGET TO DATE (3)	ACTUAL TO DATE (4)	YEAR TO DATE VARIANCE (5)		(6)
		£	£	£		%
1.	EMPLOYEE COSTS	2,028,835	1,810,105	218,730	Underspend	11
2.	PROPERTY COSTS	10,766	8,860	1,906	Underspend	18
3.	SUPPLIES AND SERVICES	195,459	204,933	(9,474)	Overspend	(5)
4.	TRANSPORT & PLANT	57,846	49,648	8,198	Underspend	14
5.	ADMINISTRATION COSTS	322,159	305,484	16,675	Underspend	5
6.	PAYMENTS TO OTHER BODIES	28,530	16,136	12,394	Underspend	43
7.	OTHER EXPENDITURE	32,072	22,003	10,069	Underspend	31
8.	APPORTIONED EXPENSES	223,954	223,954	0		0
9.	CAPITAL FINANCING COSTS	0	0	0		0
10.	TOTAL EXPENDITURE	2,899,621	2,641,123	258,498	Underspend	9
11.	INCOME	660,520	714,833	54,313	Over-recovery	8
12.	NET EXPENDITURE	2,239,101	1,926,290	312,811	Underspend	14

TOTAL BUDGET (7)	PROJECTED OUTTURN (8)	PROJECTED OUT-TURN VARIANCE (9)		(10)
£	£	£		%
4,568,316	4,316,316	252,000	Underspend	6
23,330	21,330	2,000	Underspend	9
434,301	437,801	(3,500)	Overspend	(1)
125,663	120,663	5,000	Underspend	4
828,477	828,477	0		0
62,000	47,500	14,500	Underspend	23
69,500	59,500	10,000	Underspend	14
1,976,520	1,976,520	0		0
699,195	699,195	0		0
8,787,302	8,507,302	280,000	Underspend	3
1,824,111	1,898,611	74,500	Over-recovery	4
6,963,191	6,608,691	354,500	Underspend	5

**NORTH LANARKSHIRE COUNCIL**

**FINANCIAL MONITORING REPORT**

**1 APRIL 2002 To 13 SEPTEMBER 2002**

**COMMITTEE : GENERAL PURPOSES**

**SERVICE : CENTRAL SERVICES**

LINE NO. (1)	DESCRIPTION (2)	BUDGET TO DATE (3)	ACTUAL TO DATE (4)	YEAR TO DATE VARIANCE (5)			ANNUAL BUDGET (7)	PROJECTED OUTTURN (8)	PROJECTED VARIANCE (9)		
		£	£	£					£		
1.	EMPLOYEE COSTS	956,437	873,914	82,523	Underspend	9	2,208,773	2,118,773	90,000	Underspend	4
2.	PROPERTY COSTS	10,766	8,860	1,906	Underspend	18	23,330	21,330	2,000	Underspend	9
3.	SUPPLIES AND SERVICES	178,775	189,456	(10,681)	Overspend	(6)	394,003	394,003	0		0
4.	TRANSPORT & PLANT	39,435	40,312	(877)	Overspend	(2)	84,479	84,479	0		0
5.	ADMINISTRATION COSTS	260,516	240,884	19,632	Underspend	8	644,663	644,663	0		0
6.	PAYMENTS TO OTHER BODIES	27,700	16,136	11,564	Underspend	42	60,000	47,000	13,000	Underspend	22
7.	OTHER EXPENDITURE	24,456	16,275	8,181	Underspend	33	53,000	43,000	10,000	Underspend	19
8.	APPORTIONED EXPENSES	132,149	132,149	0		0	557,915	557,915	0		0
9.	CAPITAL FINANCING COSTS	0	0	0		0	2,893	2,893	0		0
10.	TOTAL EXPENDITURE	1,630,234	1,517,986	112,248	Underspend	7	4,029,056	3,914,056	115,000	Underspend	3
11.	INCOME	236,239	211,959	(24,280)	Under-recovery	(10)	680,690	680,690	0		0
12.	NET EXPENDITURE	1,393,995	1,306,027	87,968	Underspend	6	3,348,366	3,233,366	115,000	Underspend	3

NORTH LANARKSHIRE COUNCIL

FINANCIAL MONITORING REPORT

1 APRIL 2002 To 13 SEPTEMBER 2002

COMMITTEE : GENERAL PURPOSES

SERVICE : LEGAL SUPPORT SERVICES

LINE NO. (1)	DESCRIPTION (2)	BUDGET TO DATE (3)	ACTUAL TO DATE (4)	YEAR TO DATE VARIANCE (5)			ANNUAL BUDGET (7)	PROJECTED OUTTURN (8)	PROJECTED VARIANCE (9)		
		£	£	£					£	£	
1.	EMPLOYEE COSTS	626,226	562,053	64,173	Underspend	10	1,375,801	1,299,801	76,000	Underspend	6
2.	PROPERTY COSTS	0	0	0		0	0	0	0		0
3.	SUPPLIES AND SERVICES	12,028	12,852	(824)	Overspend	(7)	28,875	32,875	(4,000)	Overspend	(14)
4.	TRANSPORT & PLANT	12,369	6,329	6,040	Underspend	49	28,000	25,000	3,000	Underspend	11
5.	ADMINISTRATION COSTS	17,404	19,511	(2,107)	Overspend	(12)	42,356	42,356	0		0
6.	PAYMENTS TO OTHER BODIES	0	0	0		0	0	0	0		0
7.	OTHER EXPENDITURE	0	0	0		0	0	0	0		0
8.	APPORTIONED EXPENSES	66,461	66,461	0		0	632,417	632,417	0		0
9.	CAPITAL FINANCING COSTS	0	0	0		0	0	0	0		0
10.	TOTAL EXPENDITURE	734,488	667,206	67,282	Underspend	9	2,107,449	2,032,449	75,000	Underspend	4
11.	INCOME	63,740	79,970	16,230	Over-recovery	25	153,000	178,000	25,000	Over-recovery	16
12.	NET EXPENDITURE	670,748	587,236	83,512	Underspend	12	1,954,449	1,854,449	100,000	Underspend	5

**NORTH LANARKSHIRE COUNCIL**

**FINANCIAL MONITORING REPORT**

**1 APRIL 2002 To 13 SEPTEMBER 2002**

**COMMITTEE : GENERAL PURPOSES**

**SERVICE : LEGAL PUBLIC SERVICES  
(DISTRICT COURT / LICENSING)**

LINE NO. (1)	DESCRIPTION (2)	BUDGET TO DATE (3)	ACTUAL TO DATE (4)	YEAR TO DATE VARIANCE (5)		(6)	ANNUAL BUDGET (7)	PROJECTED OUTTURN (8)	PROJECTED VARIANCE (9)		(10)
		£	£	£					£	£	
1.	EMPLOYEE COSTS	220,643	176,706	43,937	Underspend	20	488,000	437,000	51,000	Underspend	10
2.	PROPERTY COSTS	0	0	0		0	0	0	0		0
3.	SUPPLIES AND SERVICES	0	0	0		0	0	0	0		0
4.	TRANSPORT & PLANT	2,852	1,539	1,313	Underspend	46	6,184	4,684	1,500	Underspend	24
5.	ADMINISTRATION COSTS	35,951	39,724	(3,773)	Overspend	(10)	122,372	122,372	0		0
6.	PAYMENTS TO OTHER BODIES	0	0	0		0	0	0	0		0
7.	OTHER EXPENDITURE	7,616	5,728	1,888	Underspend	25	16,500	16,500	0		0
8.	APPORTIONED EXPENSES	14,481	14,481	0		0	503,097	503,097	0		0
9.	CAPITAL FINANCING COSTS	0	0	0		0	442,701	442,701	0		0
10.	TOTAL EXPENDITURE	281,543	238,178	43,365	Underspend	15	1,578,854	1,526,354	52,500	Underspend	3
11.	INCOME	260,797	315,428	54,631	Over-recovery	21	626,000	673,500	47,500	Over-recovery	8
12.	NET EXPENDITURE	20,746	(77,250)	97,996	Underspend	472	952,854	852,854	100,000	Underspend	10

NORTH LANARKSHIRE COUNCIL

FINANCIAL MONITORING REPORT

1 APRIL 2002 To 13 SEPTEMBER 2002

COMMITTEE : GENERAL PURPOSES

SERVICE : REGISTRATION OF BIRTHS, DEATHS AND MARRIAGES

LINE NO. (1)	DESCRIPTION (2)	BUDGET TO DATE (3)	ACTUAL TO DATE (4)	YEAR TO DATE VARIANCE (5)		(6)
		£	£	£		%
1.	EMPLOYEE COSTS	225,529	197,432	28,097	Underspend	12
2.	PROPERTY COSTS	0	0	0		0
3.	SUPPLIES AND SERVICES	4,656	2,625	2,031	Underspend	44
4.	TRANSPORT & PLANT	3,190	1,468	1,722	Underspend	54
5.	ADMINISTRATION COSTS	8,288	5,365	2,923	Underspend	35
6.	PAYMENTS TO OTHER BODIES	830	0	830	Underspend	100
7.	OTHER EXPENDITURE	0	0	0		0
8.	APPORTIONED EXPENSES	10,863	10,863	0		0
9.	CAPITAL FINANCING COSTS	0	0	0		0
10.	TOTAL EXPENDITURE	253,356	217,753	35,603	Underspend	14
11.	INCOME	99,744	107,476	7,732	Over-Recovery	8
12.	NET EXPENDITURE	153,612	110,277	43,335	Underspend	28

ANNUAL BUDGET (7)	PROJECTED OUTTURN (8)	PROJECTED VARIANCE (9)		(10)
£	£	£		%
495,742	460,742	35,000	Underspend	7
0	0	0		0
11,423	10,923	500	Underspend	4
7,000	6,500	500	Underspend	7
19,086	19,086	0		0
2,000	500	1,500	Underspend	75
0	0	0		0
283,091	283,091	0		0
253,601	253,601	0		0
1,071,943	1,034,443	37,500	Underspend	3
364,421	366,421	2,000	Over-recovery	1
707,522	668,022	39,500	Underspend	6