

To: GENERAL PURPOSES COMMITTEE	Subject: 2002/2003 BUDGET MONITORING REPORT
From: DIRECTOR OF ADMINISTRATION	PERIOD 01/04/02 – 03/01/03 (PERIOD 10)
Date: 15 January 2003 Ref: BB	ADMINISTRATION DEPT. (EXCLUDING PERSONNEL)

1. **Introduction**

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

2. **Summary of Budget Variances**

2.1 Net expenditure for Period 10 shows an underspend of £381,913 or 10% of the budget to date and the projected outturn indicates an underspend of £370,000 or 7% of the annual estimates which has decreased compared to the previously reported projected underspend of £459,000 (7%). This reduction is mainly due to the approved virement of £100,000 for the purchase of and improvements to IT equipment within the Registrar and Central Services Divisions.

2.2 The table below provides an objective analysis of the variance to date and the projected outturn 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 Outturn Variance (£)
Central Services	2,338,690	2,175,625	163,065 underspend	85,000 underspend
Legal Support Services	1,092,291	995,160	97,131 underspend	130,000 underspend
Legal Public Services	63,122	(9,864)	72,986 underspend	100,000 underspend
Registrars	241,536	192,805	48,731 underspend	55,000 underspend
Total	3,735,639	3,353,726	381,913 underspend	370,000 underspend

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

£

3.1 **Central Services**

3.1.1 **Employee Costs** 50,000 Underspend

Savings as a result of vacancies within the division together with reductions in Overtime, Pensions and National Insurance contributions are partly offset by overspends in Superannuation, Payments in Lieu of Notice and Other Employee costs. This underspend has been revised following the £100,000 transfer to Supplies and Services for the purchase of and improvements to the IT equipment within Registration and Central Services. (Report to General Purposes Committee 18/12/02).

3.1.2 **Supplies and Services** 10,000 Overspend

An overspend is anticipated in relation to Postages expenditure as a result of increased requirements.

3.1.3 **Transport and Plant** 10,000 Underspend

Savings as a result of the above vacancies and management control of Staff Travel within the division.

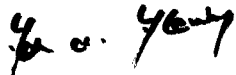
3.1	<u>Central Services cont.</u>	
3.1.4	<u>Administration Costs</u> An underspend is projected as a result of the reductions in Promotions expenditure to date.	5,000 Underspend
3.1.5	<u>Payment to Other Bodies</u> The current underspend of £26,166 reflects the number of Town Twinning grant applications received to date. This is a demand led budget and this situation may change in the remainder of the year.	30,000 Underspend
3.2	<u>Legal Support Services</u>	
3.2.1	<u>Employee Costs</u> This underspend is attributable to current vacancy levels within the division and reductions in National Insurance costs.	55,000 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.	10,000 Overspend
3.2.3	<u>Transport and Plant</u> Underspend mainly attributable to Travel Expenses' savings resulting from the above vacancies and management control of staff claims.	5,000 Underspend
3.2.4	<u>Income</u> Legal fees are currently over-recovered and, as in previous years, additional income is being 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.	80,000 Over-recovery
3.3	<u>Legal Public Services</u>	
3.3.1	<u>Employee Costs</u> Savings within the division are the result of vacancies and reductions in National Insurance costs.	75,000 Underspend
3.3.2	<u>Administration Costs</u> Overspend attributable to increased requirements in advertising for the Licensing Board and expenditure on licences, plates and badges for Taxi Licensing.	20,000 Overspend
3.3.3	<u>Income</u> Income is 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, part of which will be used to offset the overspend in item 3.3.2 above.	42,000 Over-recovery
3.4	<u>Registrars</u>	
3.4.1	<u>Employee Costs</u> Underspend attributable to vacancies and savings in other employee related costs.	47,000 Underspend
4.	<u>Financial Concurrence</u>	
4.1	The Director of Finance concurs with the financial information contained in this report and has been fully involved in its preparation.	

5. **Summary**

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 areas of the service such as the increased expenditure in Central Services' postages together with the budget shortfall within Legal Support Publications and Legal Public advertising are being offset by savings arising from vacancies and additional income generated via Legal Fees.

6. **Recommendation**

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 3 JANUARY 2003 (Period 10)

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)	TOTAL BUDGET (7)	PROJECTED OUTTURN (8)	PROJECTED OUT-TURN VARIANCE (9)		(10)
		£	£	£			£	£	£		
1.	EMPLOYEE COSTS	3,405,478	3,139,858	265,620	Underspend	8	4,468,316	4,241,316	227,000	Underspend	5
2.	PROPERTY COSTS	17,946	12,874	5,072	Underspend	28	23,330	23,330	0		0
3.	SUPPLIES AND SERVICES	334,761	352,965	(18,204)	Overspend	(5)	534,301	552,301	(18,000)	Overspend	(3)
4.	TRANSPORT & PLANT	111,426	92,907	18,519	Underspend	17	125,663	108,163	17,500	Underspend	14
5.	ADMINISTRATION COSTS	648,893	649,783	(890)	Overspend	(0)	828,477	841,977	(13,500)	Overspend	(2)
6.	PAYMENTS TO OTHER BODIES	47,666	20,006	27,660	Underspend	58	62,000	30,000	32,000	Underspend	52
7.	OTHER EXPENDITURE	53,460	53,634	(174)	Overspend	(0)	69,500	68,500	1,000	Underspend	1
8.	APPORTIONED EXPENSES	324,247	324,247	0		0	1,976,520	1,976,520	0		0
9.	CAPITAL FINANCING COSTS	0	0	0		0	699,195	699,195	0		0
10.	TOTAL EXPENDITURE	4,943,877	4,637,109	306,768	Underspend	6	8,787,302	8,541,302	246,000	Underspend	3
11.	INCOME	1,208,238	1,283,383	75,145	Over-recovery	6	1,824,111	1,948,111	124,000	Over-recovery	7
12.	NET EXPENDITURE	3,735,639	3,353,726	381,913	Underspend	10	6,963,191	6,593,191	370,000	Underspend	5

NORTH LANARKSHIRE COUNCIL

FINANCIAL MONITORING REPORT

1 APRIL 2002 To 3 JANUARY 2003 (Period 10)

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	1,621,088	1,504,058	117,030	Underspend	7	2,108,773	2,058,773	50,000	Underspend	2
2.	PROPERTY COSTS	17,946	12,874	5,072	Underspend	28	23,330	23,330	0		0
3.	SUPPLIES AND SERVICES	302,078	306,766	(4,688)	Overspend	(2)	494,003	504,003	(10,000)	Overspend	(2)
4.	TRANSPORT & PLANT	80,603	70,140	10,463	Underspend	13	84,479	74,479	10,000	Underspend	12
5.	ADMINISTRATION COSTS	482,428	453,016	29,412	Underspend	6	644,663	639,663	5,000	Underspend	1
6.	PAYMENTS TO OTHER BODIES	46,172	20,006	26,166	Underspend	57	60,000	30,000	30,000	Underspend	50
7.	OTHER EXPENDITURE	40,768	42,514	(1,746)	Overspend	(4)	53,000	53,000	0		0
8.	APPORTIONED EXPENSES	192,119	192,119	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	2,783,202	2,601,493	181,709	Underspend	7	4,029,056	3,944,056	85,000	Underspend	2
11.	INCOME	444,512	425,868	(18,644)	Under-recovery	(4)	680,690	680,690	0		0
12.	NET EXPENDITURE	2,338,690	2,175,625	163,065	Underspend	7	3,348,366	3,263,366	85,000	Underspend	3

NORTH LANARKSHIRE COUNCIL

FINANCIAL MONITORING REPORT

1 APRIL 2002 To 3 JANUARY 2003 (Period 10)

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)		(6)	ANNUAL BUDGET (7)	PROJECTED OUTTURN (8)	PROJECTED VARIANCE (9)		(10)
		£	£	£					£	£	
1.	EMPLOYEE COSTS	1,042,682	998,404	44,278	Underspend	4	1,375,801	1,320,801	55,000	Underspend	4
2.	PROPERTY COSTS	0	0	0		0	0	0	0		0
3.	SUPPLIES AND SERVICES	23,655	32,313	(8,658)	Overspend	(37)	28,875	38,875	(10,000)	Overspend	(35)
4.	TRANSPORT & PLANT	20,939	14,798	6,141	Underspend	29	28,000	23,000	5,000	Underspend	18
5.	ADMINISTRATION COSTS	33,092	35,368	(2,276)	Overspend	(7)	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	86,658	86,658	0		0	632,417	632,417	0		0
9.	CAPITAL FINANCING COSTS	0	0	0		0	0	0	0		0
10.	TOTAL EXPENDITURE	1,207,026	1,167,541	39,485	Underspend	3	2,107,449	2,057,449	50,000	Underspend	2
11.	INCOME	114,735	172,381	57,646	Over-recovery	50	153,000	233,000	80,000	Over-recovery	52
12.	NET EXPENDITURE	1,092,291	995,160	97,131	Underspend	9	1,954,449	1,824,449	130,000	Underspend	7

NORTH LANARKSHIRE COUNCIL

FINANCIAL MONITORING REPORT

1 APRIL 2002 To 3 JANUARY 2003 (Period 10)

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	370,446	305,710	64,736	Underspend	17	488,000	413,000	75,000	Underspend	15
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	4,687	3,515	1,172	Underspend	25	6,184	4,184	2,000	Underspend	32
5.	ADMINISTRATION COSTS	117,272	149,286	(32,014)	Overspend	(27)	122,372	142,372	(20,000)	Overspend	(16)
6.	PAYMENTS TO OTHER BODIES	0	0	0		0	0	0	0		0
7.	OTHER EXPENDITURE	12,692	11,120	1,572	Underspend	12	16,500	15,500	1,000	Underspend	6
8.	APPORTIONED EXPENSES	27,472	27,472	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	532,569	497,103	35,466	Underspend	7	1,578,854	1,520,854	58,000	Underspend	4
11.	INCOME	469,447	506,967	37,520	Over-recovery	8	626,000	668,000	42,000	Over-recovery	7
12.	NET EXPENDITURE	63,122	(9,864)	72,986	Underspend	116	952,854	852,854	100,000	Underspend	10

NORTH LANARKSHIRE COUNCIL

FINANCIAL MONITORING REPORT

1 APRIL 2002 To 3 JANUARY 2003 (Period 10)

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)	ANNUAL BUDGET (7)	PROJECTED OUTTURN (8)	PROJECTED VARIANCE (9)		(10)
		£	£	£		%	£	£	£		%
1.	EMPLOYEE COSTS	371,262	331,686	39,576	Underspend	11	495,742	448,742	47,000	Underspend	9
2.	PROPERTY COSTS	0	0	0		0	0	0	0		0
3.	SUPPLIES AND SERVICES	9,028	4,721	4,307	Underspend	48	11,423	9,423	2,000	Underspend	18
4.	TRANSPORT & PLANT	5,197	4,454	743	Underspend	14	7,000	6,500	500	Underspend	7
5.	ADMINISTRATION COSTS	16,101	12,113	3,988	Underspend	25	19,086	17,586	1,500	Underspend	8
6.	PAYMENTS TO OTHER BODIES	1,494	0	1,494	Underspend	100	2,000	0	2,000	Underspend	100
7.	OTHER EXPENDITURE	0	0	0		0	0	0	0		0
8.	APPORTIONED EXPENSES	17,998	17,998	0		0	283,091	283,091	0		0
9.	CAPITAL FINANCING COSTS	0	0	0		0	253,601	253,601	0		0
10.	TOTAL EXPENDITURE	421,080	370,972	50,108	Underspend	12	1,071,943	1,018,943	53,000	Underspend	5
11.	INCOME	179,544	178,167	(1,377)	Under-Recovery	(1)	364,421	366,421	2,000	Over-Recovery	1
12.	NET EXPENDITURE	241,536	192,805	48,731	Underspend	20	707,522	652,522	55,000	Underspend	8