

To: GENERAL PURPOSES COMMITTEE	Subject: 2002/2003 BUDGET MONITORING REPORT
From: DIRECTOR OF ADMINISTRATION	PERIOD 01/04/02 – 31/03/03 (PROVISIONAL OUTTURN)
Date: 13 May 2003 Ref: BB	ADMINISTRATION DEPT. (EXCLUDING PERSONNEL)

**1. Introduction**

1.1 This report compares provisional outturn expenditure and income for 2002/2003 against the annual budget. The report also presents provisional Budget variances for the Department and provides explanations of the more significant variances.

**2. Summary of Budget Variances**

2.1 Net expenditure for the year-end shows a provisional underspend of £197,551 or 3% of the budget which has decreased compared to the previously reported projected underspend of £219,720 (3%). This decrease is mainly due to the implications of the Departmental Structure Review previously reported to Committee on 26 February 2003 and the decision therein to grant two officers within Legal Support Services early retirement, thereby incurring Strain on the Fund costs. In terms of the Committee approval, these costs were to be accommodated within current Departmental underspends and have been partly offset by the additional fee income generated throughout the various divisions.

2.2 The table below provides an objective analysis of the provisional variances and provisional outturns across the divisions that are included in the Administration Department excluding Personnel Services.

Division of Service Analysis	Annual Budget (£)	Provisional Outturn (£)	Provisional Variance (£)
Central Services	3,367,799	3,285,160	82,639 underspend
Legal Support Services	1,954,449	2,081,781	(127,332) overspend
Legal Public Services	952,854	829,296	123,558 underspend
Registrars	707,522	588,836	118,686 underspend
<b>Total</b>	<b>6,982,624</b>	<b>6,785,073</b>	<b>197,551 underspend</b>

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

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**3.1 Central Services**

- 3.1.1 Employee Costs 59,308 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 was revised following the £100,000 transfer to Supplies and Services for the purchase of and improvements to IT equipment within Registration and Central Services. (General Purposes Committee of 18/12/02 approved virement of budgets).
- 3.1.2 Supplies and Services 14,124 Overspend  
This overspend is mainly attributable to increased Postage requirements.
- 3.1.3 Payment to Other Bodies 27,872 Underspend  
This is a demand led budget and the reported underspend reflects the number of Town Twinning grant applications received throughout the year.
- 3.1.4 Income 13,823 over-recovery  
Higher than anticipated income in respect of Printing Charges, Property Certificates and postage recharges are responsible for this over-recovery.

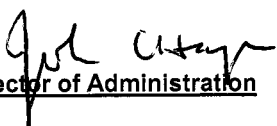
<b>3.2</b>	<b><u>Legal Support Services</u></b>	
3.2.1	<u>Employee Costs</u> The previously reported projected overspend was £95,780. This was the result of the recent Departmental Structure Review, reported to Committee on 26 February 2003 and the proposals therein for two officers to be recommended for Early Retiral. As their final costs in respect of Strain on the Fund are now available the provisional outturn has been amended accordingly.	171,519 Overspend
3.2.2	<u>Supplies and Services</u> Two main factors have contributed to this overspend. Firstly the increased requirements for books publications and subscriptions for current legislative issues. The second factor is the costs involved in developing and upgrading this division's debt recovery system, which will result in more efficient debt recovery procedures for the Council.	22,408 Overspend
3.2.3	<u>Administration Costs</u> This overspend is mainly due to increases in a number of expenditure heads, in particular Postage requirements, Stationery and external Professional Fees.	7,455 Overspend
3.2.4	<u>Income</u> As in previous years, additional income has been generated from reparation work undertaken for the Insurance Fund. This over-recovery has partly offset the overspends in the above items.	72,306 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 costs.	68,950 Underspend
3.3.2	<u>Transport and Plant</u> This overspend is mainly due to increases in Car Leasing charges and mileage expenditure despite the reported vacancies in item 3.3.1 above.	7,417 Overspend
3.3.3	<u>Administration Costs</u> This overspend is attributable to increased expenditure and requirements in a number of areas, mainly in advertising for the Licensing Board and licences, plates and badges for Taxi Licensing. Also, the requirement for additional Licences for the new District Court Administration System.	74,458 Overspend
3.3.4	<u>Income</u> The over-recovery of income is the result of increases in the number of Licensing Board and Taxi Licence applications together with other miscellaneous Licensing fees which offset a minor under recovery in Court cautions. As in previous years, this over-recovery offsets the overspends in items 3.3.2 and 3.3.3 above	135,009 Over-recovery
<b>3.4</b>	<b><u>Registrars</u></b>	
3.4.1	<u>Employee Costs</u> This underspend is attributable to vacancies and savings in other employee related costs.	45,485 Underspend
3.4.2	<u>Income</u> Following notification from the General Registers Office of the amendments, introduced from November 2002, for conducting civil marriages outwith normal office hours and the level of fees applicable, this has resulted in increased income being generated. The provisional outturn reflects this.	70,204 Over-recovery
<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.	

5. **Summary**

- 5.1 The favourable provisional outturn is the result of a series of under and overspends within the Department, after incorporating the recommendations of the Structure Review and the budget virement approval. Savings arising from vacancies and additional income generated via Legal and Registration Fees offset pressures in some areas of the service such as the increased expenditure in Central Services' postages together with the budget shortfalls within Legal Support Publications and Software and Legal Public Advertising.

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**

2002/2003 Provisional Outturn - 1 April 2002 to 31 March 2003

COMMITTEE: GENERAL PURPOSES

SERVICE: ADMINISTRATION DEPARTMENT SUMMARY ( EXCLUDING PERSONNEL)

LINE No	DESCRIPTION	ANNUAL BUDGET	PROVISIONAL OUTTURN	PROVISIONAL VARIANCE	%
(1)	(2)	(3)	(4)	(5)	(6)
1.	EMPLOYEE COSTS	4,468,316	4,466,092	2,224	0
2.	PROPERTY COSTS	23,330	24,303	(973)	(4)
3.	SUPPLIES AND SERVICES	534,301	571,063	(36,762)	(7)
4.	TRANSPORT AND PLANT	145,096	146,577	(1,481)	(1)
5.	ADMINISTRATION COSTS	828,477	913,515	(85,038)	(10)
6.	PAYMENTS TO OTHER BODIES	62,000	32,128	29,872	48
7.	OTHER COSTS	69,500	71,133	(1,633)	(2)
8.	APPORTIONED EXPENSES	1,976,520	1,976,520	0	0
9.	CAPITAL FINANCING CHARGES	699,195	699,195	0	0
10.	TOTAL EXPENDITURE	8,806,735	8,900,526	(93,791)	(1)
11.	INCOME	1,824,111	2,115,453	291,342	16
12.	<b>NET EXPENDITURE</b>	<b>6,982,624</b>	<b>6,785,073</b>	<b>197,551</b>	<b>3</b>

**NORTH LANARKSHIRE COUNCIL**

**FINANCIAL MONITORING REPORT**

2002/2003 Provisional Outturn - 1 April 2002 to 31 March 2003

COMMITTEE: GENERAL PURPOSES

SERVICE: CENTRAL SERVICES

LINE No	DESCRIPTION	ANNUAL BUDGET	PROVISIONAL OUTTURN	PROVISIONAL VARIANCE	%
(1)	(2)	(3)	(4)	(5)	(6)
1.	EMPLOYEE COSTS	2,108,773	2,049,465	59,308	3
2.	PROPERTY COSTS	23,330	24,303	(973)	(4)
3.	SUPPLIES AND SERVICES	494,003	508,127	(14,124)	(3)
4.	TRANSPORT AND PLANT	103,912	99,409	4,503	4
5.	ADMINISTRATION COSTS	644,663	649,326	(4,663)	(1)
6.	PAYMENTS TO OTHER BODIES	60,000	32,128	27,872	46
7.	OTHER COSTS	53,000	56,107	(3,107)	(6)
8.	APPORTIONED EXPENSES	557,915	557,915	0	0
9.	CAPITAL FINANCING CHARGES	2,893	2,893	0	0
10.	TOTAL EXPENDITURE	4,048,489	3,979,673	68,816	2
11.	INCOME	680,690	694,513	13,823	2
12.	<b>NET EXPENDITURE</b>	<b>3,367,799</b>	<b>3,285,160</b>	<b>82,639</b>	<b>2</b>

**NORTH LANARKSHIRE COUNCIL**

**FINANCIAL MONITORING REPORT**

2002/2003 Provisional Outturn - 1 April 2002 to 31 March 2003

COMMITTEE: GENERAL PURPOSES

SERVICE: LEGAL SUPPORT SERVICES

LINE No	DESCRIPTION	ANNUAL BUDGET	PROVISIONAL OUTTURN	PROVISIONAL VARIANCE	%
(1)	(2)	(3)	(4)	(5)	(6)
1.	EMPLOYEE COSTS	1,375,801	1,547,320	(171,519)	(12)
2.	PROPERTY COSTS	0	0	0	0
3.	SUPPLIES AND SERVICES	28,875	51,283	(22,408)	(78)
4.	TRANSPORT AND PLANT	28,000	26,256	1,744	6
5.	ADMINISTRATION COSTS	42,356	49,811	(7,455)	(18)
6.	PAYMENTS TO OTHER BODIES	0	0	0	0
7.	OTHER COSTS	0	0	0	0
8.	APPORTIONED EXPENSES	632,417	632,417	0	0
9.	CAPITAL FINANCING CHARGES	0	0	0	0
10.	TOTAL EXPENDITURE	2,107,449	2,307,087	(199,638)	(9)
11.	INCOME	153,000	225,306	72,306	(47)
12.	<b>NET EXPENDITURE</b>	<b>1,954,449</b>	<b>2,081,781</b>	<b>(127,332)</b>	<b>(7)</b>

**NORTH LANARKSHIRE COUNCIL****FINANCIAL MONITORING REPORT**

2002/2003 Provisional Outturn - 1 April 2002 to 31 March 2003

COMMITTEE: GENERAL PURPOSES

SERVICE: LEGAL PUBLIC SERVICES (DISTRICT COURT / LICENSING)

LINE No	DESCRIPTION	ANNUAL BUDGET	PROVISIONAL OUTTURN	PROVISIONAL VARIANCE	%
(1)	(2)	(3)	(4)	(5)	(6)
1.	EMPLOYEE COSTS	488,000	419,050	68,950	14
2.	PROPERTY COSTS	0	0	0	0
3.	SUPPLIES AND SERVICES	0	0	0	0
4.	TRANSPORT AND PLANT	6,184	13,601	(7,417)	(120)
5.	ADMINISTRATION COSTS	122,372	196,830	(74,458)	(61)
6.	PAYMENTS TO OTHER BODIES	0	0	0	0
7.	OTHER COSTS	16,500	15,026	1,474	9
8.	APPORTIONED EXPENSES	503,097	503,097	0	0
9.	CAPITAL FINANCING CHARGES	442,701	442,701	0	0
10.	TOTAL EXPENDITURE	1,578,854	1,590,305	(11,451)	(1)
11.	INCOME	626,000	761,009	135,009	22
12.	<b>NET EXPENDITURE</b>	<b>952,854</b>	<b>829,296</b>	<b>123,558</b>	<b>13</b>

**NORTH LANARKSHIRE COUNCIL****FINANCIAL MONITORING REPORT**

2002/2003 Provisional Outturn -1 April 2002 to 31 March 2003

COMMITTEE: GENERAL PURPOSES

SERVICE: REGISTRATION OF BIRTHS, DEATHS and MARRIAGES

LINE No	DESCRIPTION	ANNUAL BUDGET	PROVISIONAL OUTTURN	PROVISIONAL VARIANCE	%
(1)	(2)	(3)	(4)	(5)	(6)
1.	EMPLOYEE COSTS	495,742	450,257	45,485	9
2.	PROPERTY COSTS	0	0	0	0
3.	SUPPLIES AND SERVICES	11,423	11,653	(230)	(2)
4.	TRANSPORT AND PLANT	7,000	7,311	(311)	(4)
5.	ADMINISTRATION COSTS	19,086	17,548	1,538	8
6.	PAYMENTS TO OTHER BODIES	2,000	0	2,000	100
7.	OTHER COSTS	0	0	0	0
8.	APPORTIONED EXPENSES	283,091	283,091	0	0
9.	CAPITAL FINANCING CHARGES	253,601	253,601	0	0
10.	TOTAL EXPENDITURE	1,071,943	1,023,461	48,482	5
11.	INCOME	364,421	434,625	70,204	19
12.	<b>NET EXPENDITURE</b>	<b>707,522</b>	<b>588,836</b>	<b>118,686</b>	<b>17</b>