

To: GENERAL PURPOSES COMMITTEE	Subject: 2003/2004 BUDGET MONITORING REPORT
From: DIRECTOR OF ADMINISTRATION	PERIOD 01/04/03 – 12/09/03 (PERIOD 6)
Date: 24 September 2003 Ref: BB/1	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 out-turn for the department and provides explanations of the more significant variances.

2. **Summary of Budget Variances**

2.1 Net expenditure for Period 6 shows an underspend of £172,357 or 8% of the budget to date and the projected outturn indicates an underspend of £333,500 or 5% of the annual estimates which has slightly decreased compared to the previously reported projected underspend of £342,000 (5%). This decrease is mainly due to the re-assessment of the current vacancy levels within the various divisions of the service.

2.2 It is anticipated that variations against budget will occur within a number of expenditure and income lines which can be summarised as follows:

- The overall effect of the various divisions' employee cost reductions will result in a saving of £215,000.
- Savings are also anticipated in Town Twinning costs (£11,500) and the generation of additional income from both Legal and Registrars fees (£115,000).

2.3 The table below provides an objective analysis of the variances 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	1,319,583	1,247,498	72,085 underspend	101,000 underspend
Legal Support Services	553,902	511,526	42,376 underspend	95,000 underspend
Legal Public Services	27,245	21,557	5,688 underspend	73,000 underspend
Registrars	137,258	85,050	52,208 underspend	64,500 underspend
Total	2,037,988	1,865,631	172,357 underspend	333,500 underspend

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

£

3.1 **Central Services**

3.1.1 **Employee Costs** 100,000 Underspend
Savings as a result of vacancies within the division together with reductions in Overtime and National Insurance contributions.

3.1.2 **Payments to other Bodies** 10,000 Underspend
The current projection reflects the number of Town Twinning grant applications received to date and is also based on the previous year's outturn.

3.2 Legal Support Services

3.2.1 Employee Costs 55,000 Underspend
Underspend is due to current vacancies and reductions in N.I. and Superannuation costs.

3.2.2 Income 35,000 Over-recovery
As in previous years, it is anticipated that additional income will be generated from reparation work undertaken for the Insurance Fund.

3.3 Legal Public Services

3.3.1 Employee Costs 45,000 Underspend
Savings within the division as a result of vacancies and reductions in National Insurance and Superannuation costs.

3.3.2 Income 30,000 Over-recovery
The current over-recovery in Taxi Licence applications is offset by a decrease in the number of Licensing Board applications and other Licensing fees together with under recoveries in Court Cautions. Based on previous year figures, an overall over-recovery is projected at the year-end.

3.4 Registrars

3.4.1 Employee Costs 15,000 Underspend
Underspend attributable to vacancies and savings in other employee related costs.

3.4.2 Income 50,000 Over-recovery
Following the amendments in respect of Civil Marriages introduced last year, this has resulted in a higher uptake to date and, similar to last year, has led to increased income being generated.

4. Financial Concurrence

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 underspends and income over-recoveries within the department to the year-end. The main contributing factors are savings arising from vacancies throughout the divisions and additional income being generated.

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 2003 To 12 SEPTEMBER 2003 (Period 6)

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	2,000,178	1,840,964	159,214	Underspend	8
2.	PROPERTY COSTS	11,779	5,423	6,356	Underspend	54
3.	SUPPLIES AND SERVICES	215,428	225,025	(9,597)	Overspend	(4)
4.	TRANSPORT & PLANT	62,574	45,809	16,765	Underspend	27
5.	ADMINISTRATION COSTS	327,615	325,853	1,762	Underspend	1
6.	PAYMENTS TO OTHER BODIES	23,910	16,470	7,440	Underspend	31
7.	OTHER EXPENDITURE	31,968	36,589	(4,621)	Overspend	(14)
8.	APPORTIONED EXPENSES	32,129	32,129	0		0
9.	CAPITAL FINANCING COSTS	0	0	0		0
10.	TOTAL EXPENDITURE	2,705,581	2,528,262	177,319	Underspend	7
11.	INCOME	667,593	662,631	(4,962)	Under-recovery	(1)
12.	NET EXPENDITURE	2,037,988	1,865,631	172,357	Underspend	8

TOTAL BUDGET (7)	PROJECTED OUTTURN (8)	PROJECTED OUT-TURN VARIANCE (9)		(10)
£	£	£		%
4,774,487	4,559,487	215,000	Underspend	5
25,519	25,519	0		0
439,876	448,876	(9,000)	Overspend	(2)
154,918	146,918	8,000	Underspend	5
1,144,034	1,151,034	(7,000)	Overspend	(1)
52,000	40,500	11,500	Underspend	22
69,500	69,500	0		0
1,880,257	1,880,257	0		0
699,195	699,195	0		0
9,239,786	9,021,286	218,500	Underspend	2
1,981,697	2,096,697	115,000	Over-recovery	6
7,258,089	6,924,589	333,500	Underspend	5

NORTH LANARKSHIRE COUNCIL

FINANCIAL MONITORING REPORT

1 APRIL 2003 To 12 SEPTEMBER 2003 (Period 6)

COMMITTEE : GENERAL PURPOSES

SERVICE : CENTRAL 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	950,861	869,708	81,153	Underspend	9	2,268,701	2,168,701	100,000	Underspend	4
2.	PROPERTY COSTS	11,779	5,423	6,356	Underspend	54	25,519	25,519	0		0
3.	SUPPLIES AND SERVICES	198,744	211,311	(12,567)	Overspend	(6)	399,578	406,578	(7,000)	Overspend	(2)
4.	TRANSPORT & PLANT	44,933	39,948	4,985	Underspend	11	113,734	108,734	5,000	Underspend	4
5.	ADMINISTRATION COSTS	261,812	264,465	(2,653)	Overspend	(1)	957,857	964,857	(7,000)	Overspend	(1)
6.	PAYMENTS TO OTHER BODIES	23,080	16,470	6,610	Underspend	29	50,000	40,000	10,000	Underspend	20
7.	OTHER EXPENDITURE	24,456	27,129	(2,673)	Overspend	(11)	53,000	53,000	0		0
8.	APPORTIONED EXPENSES	12,758	12,758	0		0	549,756	549,756	0		0
9.	CAPITAL FINANCING COSTS	0	0	0		0	2,893	2,893	0		0
10.	TOTAL EXPENDITURE	1,528,423	1,447,212	81,211	Underspend	5	4,421,038	4,320,038	101,000	Underspend	2
11.	INCOME	208,840	199,714	(9,126)	Under-recovery	(4)	680,690	680,690	0		0
12.	NET EXPENDITURE	1,319,583	1,247,498	72,085	Underspend	5	3,740,348	3,639,348	101,000	Underspend	3

NORTH LANARKSHIRE COUNCIL

FINANCIAL MONITORING REPORT

1 APRIL 2003 To 12 SEPTEMBER 2003 (Period 6)

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)
		£	£	£		%
1.	EMPLOYEE COSTS	590,161	559,000	31,161	Underspend	5
2.	PROPERTY COSTS	0	0	0		0
3.	SUPPLIES AND SERVICES	12,028	7,586	4,442	Underspend	37
4.	TRANSPORT & PLANT	14,227	2,185	12,042	Underspend	85
5.	ADMINISTRATION COSTS	16,934	21,039	(4,105)	Overspend	(24)
6.	PAYMENTS TO OTHER BODIES	0	0	0		0
7.	OTHER EXPENDITURE	0	0	0		0
8.	APPORTIONED EXPENSES	5,948	5,948	0		0
9.	CAPITAL FINANCING COSTS	0	0	0		0
10.	TOTAL EXPENDITURE	639,298	595,758	43,540	Underspend	7
11.	INCOME	85,396	84,232	(1,164)	Under-recovery	(1)
12.	NET EXPENDITURE	553,902	511,526	42,376	Underspend	8

ANNUAL BUDGET (7)	PROJECTED OUTTURN (8)	PROJECTED VARIANCE (9)		(10)
£	£	£		%
1,462,033	1,407,033	55,000	Underspend	4
0	0	0		0
28,875	28,875	0		0
33,000	28,000	5,000	Underspend	15
44,343	44,343	0		0
0	0	0		0
0	0	0		0
532,768	532,768	0		0
0	0	0		0
2,101,019	2,041,019	60,000	Underspend	3
203,000	238,000	35,000	Over-recovery	17
1,898,019	1,803,019	95,000	Underspend	5

NORTH LANARKSHIRE COUNCIL

FINANCIAL MONITORING REPORT

1 APRIL 2003 To 12 SEPTEMBER 2003 (Period 6)

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	232,727	193,402	39,325	Underspend	17	519,762	474,762	45,000	Underspend	9
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	445	2,062	(1,617)	Overspend	(363)	1,184	3,184	(2,000)	Overspend	(169)
5.	ADMINISTRATION COSTS	41,932	35,672	6,260	Underspend	15	122,372	122,372	0		0
6.	PAYMENTS TO OTHER BODIES	0	0	0		0	0	0	0		0
7.	OTHER EXPENDITURE	7,512	9,460	(1,948)	Overspend	(26)	16,500	16,500	0		0
8.	APPORTIONED EXPENSES	10,920	10,920	0		0	527,767	527,767	0		0
9.	CAPITAL FINANCING COSTS	0	0	0		0	442,701	442,701	0		0
10.	TOTAL EXPENDITURE	293,536	251,516	42,020	Underspend	14	1,630,286	1,587,286	43,000	Underspend	3
11.	INCOME	266,291	229,959	(36,332)	Under-recovery	(14)	716,000	746,000	30,000	Over-recovery	4
12.	NET EXPENDITURE	27,245	21,557	5,688	Underspend	21	914,286	841,286	73,000	Underspend	8

NORTH LANARKSHIRE COUNCIL

FINANCIAL MONITORING REPORT

1 APRIL 2003 To 12 SEPTEMBER 2003 (Period 6)

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	226,429	218,854	7,575	Underspend	3	523,991	508,991	15,000	Underspend	3
2.	PROPERTY COSTS	0	0	0		0	0	0	0		0
3.	SUPPLIES AND SERVICES	4,656	6,128	(1,472)	Overspend	(32)	11,423	13,423	(2,000)	Overspend	(18)
4.	TRANSPORT & PLANT	2,969	1,614	1,355	Underspend	46	7,000	7,000	0		0
5.	ADMINISTRATION COSTS	6,937	4,677	2,260	Underspend	33	19,462	19,462	0		0
6.	PAYMENTS TO OTHER BODIES	830	0	830	Underspend	100	2,000	500	1,500	Underspend	75
7.	OTHER EXPENDITURE	0	0	0		0	0	0	0		0
8.	APPORTIONED EXPENSES	2,503	2,503	0		0	269,966	269,966	0		0
9.	CAPITAL FINANCING COSTS	0	0	0		0	253,601	253,601	0		0
10.	TOTAL EXPENDITURE	244,324	233,776	10,548	Underspend	4	1,087,443	1,072,943	14,500	Underspend	1
11.	INCOME	107,066	148,726	41,660	Over-Recovery	39	382,007	432,007	50,000	Over-recovery	13
12.	NET EXPENDITURE	137,258	85,050	52,208	Underspend	38	705,436	640,936	64,500	Underspend	9