

NORTH LANARKSHIRE COUNCIL

REPORT

To: GENERAL PURPOSES COMMITTEE	Subject: 2003/2004 BUDGET MONITORING REPORT
From: DIRECTOR OF ADMINISTRATION	PERIOD 01/04/03 – 7/11/03 (PERIOD 8)
Date: 25 November 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 8 shows an underspend of £201,047 or 7% of the budget to date and the projected outturn indicates an underspend of £316,900 or 4% of the annual estimates which has decreased compared to the previously reported projected underspend of £376,900 (5%). This projected underspend takes account of the budget virement request approved by Committee at the 29 October 2003 meeting. Budget resources of £190,000 have been transferred from Employee Costs to Supplies Services to fund various IT projects within the Department. The opportunity has also been taken to re-assess the Employee Costs' and income year-end projections.

2.2 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	1,880,914	1,780,868	100,046 underspend	81,000 underspend
Legal Support Services	816,681	786,630	30,051 underspend	89,400 underspend
Legal Public Services	19,578	6,739	12,839 underspend	77,000 underspend
Registrars	197,433	139,322	58,111 underspend	69,500 underspend
Total	2,914,606	2,713,559	201,047 underspend	316,900 underspend

3. Departmental Trend Throughout the Financial Year

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

- A re-assessment of the overall effect of the various divisions' employee cost reductions will result in a saving of £155,000.
- Savings are also anticipated in Town Twinning costs (£16,900) and through the generation of additional income from both Legal and Registrars fees (£135,000).

Details of these variances are included within the Variances Analysis Section of this report.

4. <u>Explanation of the Major Departmental Outturn Variances :</u>	£
4.1 <u>Employee Costs</u>	155,000 Underspend
4.1.1 Savings as a result of vacancies within each of the Divisions together with reductions in other employee related costs. The main underspends are within Central Services (£65,000) Legal Support (£35,000) and Legal Public (£45,000).	
4.2 <u>Supplies and Services</u>	7,000 Overspend
4.2.1 An overspend of £7,000 in Postage costs is anticipated at the year-end.	
4.3 <u>Transport and Plant</u>	17,000 Underspend
4.3.1 As a result of the current vacancy levels and management control of staff claims a departmental underspend is projected, mainly within Central Services (£6,000) and Legal Support Services (£9,000).	
4.4 <u>Payments to other Bodies</u>	16,900 Underspend
4.4.1 This underspend reflects the number of Town Twinning grant applications received to date and the year-end projection is also based on the previous years' outturn.	
4.5 <u>Income</u>	135,000 Over-recovery
4.5.1 Income throughout the Department is anticipated to be over-recovered at the year end. Legal Support Services is projected at £45,000 as a result of additional income generated from reparation work for the Insurance Fund. Legal Public Services is also projected to over-recover by £30,000 due to increases in the numbers of Taxi and Other Licensing applications and fees. Registration fees, currently over-recovered, are forecast to be £60,000 over-recovered at the year-end following amendments in respect of Civil Marriages which have resulted in a higher uptake and generated additional income.	
5. <u>Financial Concurrence</u>	
5.1 The Director of Finance concurs with the financial information contained in this report and has been fully involved in its preparation.	
6. <u>Summary</u>	
6.1 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.	
7. <u>Recommendation</u>	
7.1 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 7 NOVEMBER 2003 (Period 8)

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	2,736,311	2,537,684	198,627	Underspend	7	4,591,351	4,436,351	155,000	Underspend	3
2.	PROPERTY COSTS	15,707	8,535	7,172	Underspend	46	25,519	20,519	5,000	Underspend	20
3.	SUPPLIES AND SERVICES	315,160	322,381	(7,221)	Overspend	(2)	629,876	636,876	(7,000)	Overspend	(1)
4.	TRANSPORT & PLANT	85,174	63,287	21,887	Underspend	26	154,918	137,918	17,000	Underspend	11
5.	ADMINISTRATION COSTS	457,323	443,916	13,407	Underspend	3	1,144,034	1,144,034	0		0
6.	PAYMENTS TO OTHER BODIES	32,750	17,236	15,514	Underspend	47	53,393	36,493	16,900	Underspend	32
7.	OTHER EXPENDITURE	42,764	48,718	(5,954)	Overspend	(14)	69,500	74,500	(5,000)	Overspend	(7)
8.	APPORTIONED EXPENSES	222,585	222,585	0		0	1,880,257	1,880,257	0		0
9.	CAPITAL FINANCING COSTS	0	0	0		0	699,195	699,195	0		0
10.	TOTAL EXPENDITURE	3,907,774	3,664,342	243,432	Underspend	6	9,248,043	9,066,143	181,900	Underspend	2
11.	INCOME	993,168	950,783	(42,385)	Under-recovery	(4)	1,987,103	2,122,103	135,000	Over-recovery	7
12.	NET EXPENDITURE	2,914,606	2,713,559	201,047	Underspend	7	7,260,940	6,944,040	316,900	Underspend	4

NORTH LANARKSHIRE COUNCIL

FINANCIAL MONITORING REPORT

1 APRIL 2003 To 7 NOVEMBER 2003 (Period 8)

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	1,297,594	1,180,690	116,904	Underspend	9	2,132,101	2,067,101	65,000	Underspend	3
2.	PROPERTY COSTS	15,707	8,535	7,172	Underspend	46	25,519	20,519	5,000	Underspend	20
3.	SUPPLIES AND SERVICES	291,477	301,059	(9,582)	Overspend	(3)	529,578	534,578	(5,000)	Overspend	(1)
4.	TRANSPORT & PLANT	63,686	55,644	8,042	Underspend	13	113,734	107,734	6,000	Underspend	5
5.	ADMINISTRATION COSTS	354,188	355,810	(1,622)	Overspend	(0)	957,857	957,857	0		0
6.	PAYMENTS TO OTHER BODIES	30,976	17,102	13,874	Underspend	45	50,343	35,343	15,000	Underspend	30
7.	OTHER EXPENDITURE	32,612	37,499	(4,887)	Overspend	(15)	53,000	58,000	(5,000)	Overspend	(9)
8.	APPORTIONED EXPENSES	134,874	134,874	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	2,221,114	2,091,213	129,901	Underspend	6	4,414,781	4,333,781	81,000	Underspend	2
11.	INCOME	340,200	310,345	(29,855)	Under-recovery	(9)	686,096	686,096	0		0
12.	NET EXPENDITURE	1,880,914	1,780,868	100,046	Underspend	5	3,728,685	3,647,685	81,000	Underspend	2

NORTH LANARKSHIRE COUNCIL

FINANCIAL MONITORING REPORT

1 APRIL 2003 To 7 NOVEMBER 2003 (Period 8)

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	815,162	785,110	30,052	Underspend	4	1,438,765	1,403,765	35,000	Underspend	2
2.	PROPERTY COSTS	0	0	0		0	0	0	0		0
3.	SUPPLIES AND SERVICES	16,841	13,266	3,575	Underspend	21	88,875	88,875	0		0
4.	TRANSPORT & PLANT	13,852	2,376	11,476	Underspend	83	28,000	19,000	9,000	Underspend	32
5.	ADMINISTRATION COSTS	25,259	28,977	(3,718)	Overspend	(15)	44,343	44,343	0		0
6.	PAYMENTS TO OTHER BODIES	515	134	381	Underspend	74	883	483	400	Underspend	45
7.	OTHER EXPENDITURE	0	0	0		0	0	0	0		0
8.	APPORTIONED EXPENSES	63,462	63,462	0		0	532,768	532,768	0		0
9.	CAPITAL FINANCING COSTS	0	0	0		0	0	0	0		0
10.	TOTAL EXPENDITURE	935,091	893,325	41,766	Underspend	4	2,133,634	2,089,234	44,400	Underspend	2
11.	INCOME	118,410	106,695	(11,715)	Under-recovery	(10)	203,000	248,000	45,000	Over-recovery	22
12.	NET EXPENDITURE	816,681	786,630	30,051	Underspend	4	1,930,634	1,841,234	89,400	Underspend	5

NORTH LANARKSHIRE COUNCIL

FINANCIAL MONITORING REPORT

1 APRIL 2003 To 7 NOVEMBER 2003 (Period 8)

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	312,436	265,806	46,630	Underspend	15	496,494	451,494	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	3,560	2,897	663	Underspend	19	6,184	4,184	2,000	Underspend	32
5.	ADMINISTRATION COSTS	65,183	53,161	12,022	Underspend	18	122,372	122,372	0		0
6.	PAYMENTS TO OTHER BODIES	0	0	0		0	0	0	0		0
7.	OTHER EXPENDITURE	10,152	11,219	(1,067)	Overspend	(11)	16,500	16,500	0		0
8.	APPORTIONED EXPENSES	12,897	12,897	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	404,228	345,980	58,248	Underspend	14	1,612,018	1,565,018	47,000	Underspend	3
11.	INCOME	384,650	339,241	(45,409)	Under-recovery	(12)	716,000	746,000	30,000	Over-recovery	4
12.	NET EXPENDITURE	19,578	6,739	12,839	Underspend	66	896,018	819,018	77,000	Underspend	9

NORTH LANARKSHIRE COUNCIL

FINANCIAL MONITORING REPORT

1 APRIL 2003 To 7 NOVEMBER 2003 (Period 8)

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 OUTFURN (8)	PROJECTED VARIANCE (9)		(10)
		£	£	£		%	£	£	£		%
1.	EMPLOYEE COSTS	311,119	306,078	5,041	Underspend	2	523,991	513,991	10,000	Underspend	2
2.	PROPERTY COSTS	0	0	0		0	0	0	0		0
3.	SUPPLIES AND SERVICES	6,842	8,056	(1,214)	Overspend	(18)	11,423	13,423	(2,000)	Overspend	(18)
4.	TRANSPORT & PLANT	4,076	2,370	1,706	Underspend	42	7,000	7,000	0		0
5.	ADMINISTRATION COSTS	12,693	5,968	6,725	Underspend	53	19,462	19,462	0		0
6.	PAYMENTS TO OTHER BODIES	1,259	0	1,259	Underspend	100	2,167	667	1,500	Underspend	69
7.	OTHER EXPENDITURE	0	0	0		0	0	0	0		0
8.	APPORTIONED EXPENSES	11,352	11,352	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	347,341	333,824	13,517	Underspend	4	1,087,610	1,078,110	9,500	Underspend	1
11.	INCOME	149,908	194,502	44,594	Over-Recovery	30	382,007	442,007	60,000	Over-recovery	16
12.	NET EXPENDITURE	197,433	139,322	58,111	Underspend	29	705,603	636,103	69,500	Underspend	10