

NORTH LANARKSHIRE COUNCIL

REPORT

To: GENERAL PURPOSES COMMITTEE	Subject: 2004/2005 BUDGET MONITORING REPORT
From: DIRECTOR OF ADMINISTRATION	PERIOD 01/04/04 – 17/09/04 (PERIOD 6)
Date: 28 September 2004 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 £177,425 or 8% of the budget to date and the projected outturn indicates an underspend of £203,350 or 3% of the annual estimates which has increased compared to the previously reported projected underspend of £169,350 (2%). This increase is mainly due to the ongoing re-assessment of the income generation and current vacancy levels within the various divisions of the service.

2.2 This projected underspend takes account of the budget transfer to the Housing and Property Services Department for the Cumbernauld Area Office personnel and equipment as part of the Area Office rationalisation exercise previously agreed by Committee on 4 March 2004. A further budget transfer to the Education Department in respect of the Coatbridge Area Office and Printroom has still to be actioned.

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	1,231,211	1,152,476	78,735 underspend	90,000 underspend
Legal Support Services	753,361	721,929	31,432 underspend	35,000 underspend
Legal Public Services	(9,413)	(34,533)	25,120 underspend	27,850 underspend
Registrars	159,161	117,023	42,138 underspend	50,500 underspend
Total	2,134,320	1,956,895	177,425 underspend	203,350 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:

- The overall effect of the various divisions' employee cost reductions will result in a saving of £117,000.
- Savings are also anticipated in Transport Costs (£5,500), Town Twinning costs (£16,500) and through the generation of additional income from both Legal and Registrars fees (£66,000).

Details of these variances are included within the Departmental Outturn Variances' Section of this report.

4. **Explanation of the Major Departmental Outturn Variances :** £
- 4.1 **Employee Costs** 117,000 Underspend
- 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 (£67,000), Legal Support and Public Services (£43,000) and Registrars (£7,000).
- 4.2 **Transport and Plant** 5,500 Underspend
- As a result of the current vacancy levels and management control of staff claims, a departmental underspend on Transport Costs is projected, mainly within Central Services and Legal Support Services.
- 4.3 **Payments to other Bodies** 16,500 Underspend
- This underspend reflects the number of Town Twinning grant applications received to date and the year-end projection is also based on the outturn position in previous years.
- 4.4 **Income** 66,000 Over-recovery
- Income is currently over-recovered due to increased fee generation within both Legal Support and Registration Services. Based on previous years' figures, an over-recovery is projected at the year-end.
5. **Financial Concurrence**
- 5.1 The Director of Finance concurs with the financial information contained in this report and has been fully involved in its preparation.
6. **Summary**
- 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. **Recommendation**
- 7.1 It is recommended that the Committee notes the contents of this report.


Director of Administration

For further information please contact Brian Boyle on tel. ext. 2244

NORTH LANARKSHIRE COUNCIL

FINANCIAL MONITORING REPORT

1 APRIL 2004 TO 17 SEPTEMBER 2004 (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)	TOTAL BUDGET (7)	PROJECTED OUTTURN (8)	PROJECTED OUT-TURN VARIANCE (9)		(10)
		£	£	£		%	£	£	£		%
1.	EMPLOYEE COSTS	2,193,407	2,089,111	104,296	Underspend	5	4,754,871	4,637,871	117,000	Underspend	2
2.	PROPERTY COSTS	22,063	17,770	4,293	Underspend	19	35,990	34,640	1,350	Underspend	4
3.	SUPPLIES AND SERVICES	239,041	250,212	(11,171)	Overspend	(5)	597,956	597,956	0		0
4.	TRANSPORT & PLANT	61,507	52,045	9,462	Underspend	15	154,612	149,112	5,500	Underspend	4
5.	ADMINISTRATION COSTS	256,932	245,834	11,098	Underspend	4	669,963	667,963	2,000	Underspend	0
6.	PAYMENTS TO OTHER BODIES	23,983	8,369	15,614	Underspend	65	52,000	35,500	16,500	Underspend	32
7.	OTHER EXPENDITURE	32,068	35,423	(3,355)	Overspend	(10)	69,500	74,500	(5,000)	Overspend	(7)
8.	APPORTIONED EXPENSES	0	0	0		0	1,853,222	1,853,222	0		0
9.	CAPITAL FINANCING COSTS	0	0	0		0	699,195	699,195	0		0
10.	TOTAL EXPENDITURE	2,829,001	2,698,764	130,237	Underspend	5	8,887,309	8,749,959	137,350	Underspend	2
11.	INCOME	694,681	741,869	47,188	Over-recovery	7	2,003,403	2,069,403	66,000	Over-recovery	3
12.	NET EXPENDITURE	2,134,320	1,956,895	177,425	Underspend	8	6,883,906	6,680,556	203,350	Underspend	3

NORTH LANARKSHIRE COUNCIL

FINANCIAL MONITORING REPORT

1 APRIL 2004 TO 17 SEPTEMBER 2004 (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	933,978	872,150	61,828	Underspend	7	2,024,440	1,957,440	67,000	Underspend	3
2.	PROPERTY COSTS	11,942	3,936	8,006	Underspend	67	25,869	20,869	5,000	Underspend	19
3.	SUPPLIES AND SERVICES	214,315	219,476	(5,161)	Overspend	(2)	555,908	555,908	0		0
4.	TRANSPORT & PLANT	44,737	43,399	1,338	Underspend	3	113,028	110,028	3,000	Underspend	3
5.	ADMINISTRATION COSTS	174,501	160,514	13,987	Underspend	8	479,947	474,947	5,000	Underspend	1
6.	PAYMENTS TO OTHER BODIES	23,075	8,369	14,706	Underspend	64	50,000	35,000	15,000	Underspend	30
7.	OTHER EXPENDITURE	24,456	28,331	(3,875)	Overspend	(16)	53,000	58,000	(5,000)	Overspend	(9)
8.	APPORTIONED EXPENSES	0	0	0		0	554,291	554,291	0		0
9.	CAPITAL FINANCING COSTS	0	0	0		0	2,893	2,893	0		0
10.	TOTAL EXPENDITURE	1,427,004	1,336,175	90,829	Underspend	6	3,859,376	3,769,376	90,000	Underspend	2
11.	INCOME	195,793	183,699	(12,094)	Under-recovery	(6)	667,596	667,596	0		0
12.	NET EXPENDITURE	1,231,211	1,152,476	78,735	Underspend	6	3,191,780	3,101,780	90,000	Underspend	3

NORTH LANARKSHIRE COUNCIL

FINANCIAL MONITORING REPORT

1 APRIL 2004 TO 17 SEPTEMBER 2004 (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)	ANNUAL BUDGET (7)	PROJECTED OUTTURN (8)	PROJECTED VARIANCE (9)		(10)
		£	£	£					£	£	
1.	EMPLOYEE COSTS	757,980	744,861	13,119	Underspend	2	1,642,928	1,627,928	15,000	Underspend	1
2.	PROPERTY COSTS	0	0	0		0	0	0	0		0
3.	SUPPLIES AND SERVICES	18,524	22,893	(4,369)	Overspend	(24)	30,625	30,625	0		0
4.	TRANSPORT & PLANT	13,142	4,687	8,455	Underspend	64	33,400	28,400	5,000	Underspend	15
5.	ADMINISTRATION COSTS	20,265	22,156	(1,891)	Overspend	(9)	46,712	46,712	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	0	0	0		0	495,675	495,675	0		0
9.	CAPITAL FINANCING COSTS	0	0	0		0	0	0	0		0
10.	TOTAL EXPENDITURE	809,911	794,597	15,314	Underspend	2	2,249,340	2,229,340	20,000	Underspend	1
11.	INCOME	56,550	72,668	16,118	Over-recovery	29	226,200	241,200	15,000	Over-recovery	7
12.	NET EXPENDITURE	753,361	721,929	31,432	Underspend	4	2,023,140	1,988,140	35,000	Underspend	2

NORTH LANARKSHIRE COUNCIL

FINANCIAL MONITORING REPORT

1 APRIL 2004 TO 17 SEPTEMBER 2004 (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	250,461	224,233	26,228	Underspend	10	540,240	512,240	28,000	Underspend	5
2.	PROPERTY COSTS	10,121	10,763	(642)	Overspend	(6)	10,121	10,771	(650)	Overspend	(6)
3.	SUPPLIES AND SERVICES	0	0	0		0	0	0	0		0
4.	TRANSPORT & PLANT	512	2,513	(2,001)	Overspend	(391)	1,184	3,684	(2,500)	Overspend	(211)
5.	ADMINISTRATION COSTS	52,314	52,657	(343)	Overspend	(1)	122,766	125,766	(3,000)	Overspend	(2)
6.	PAYMENTS TO OTHER BODIES	0	0	0		0	0	0	0		0
7.	OTHER EXPENDITURE	7,612	7,092	520	Underspend	7	16,500	16,500	0		0
8.	APPORTIONED EXPENSES	0	0	0		0	533,626	533,626	0		0
9.	CAPITAL FINANCING COSTS	0	0	0		0	442,701	442,701	0		0
10.	TOTAL EXPENDITURE	321,020	297,258	23,762	Underspend	7	1,667,138	1,645,288	21,850	Underspend	1
11.	INCOME	330,433	331,791	1,358	Over-recovery	0	716,000	722,000	6,000	Over-recovery	1
12.	NET EXPENDITURE	(9,413)	(34,533)	25,120	Underspend	(267)	951,138	923,288	27,850	Underspend	3

NORTH LANARKSHIRE COUNCIL

FINANCIAL MONITORING REPORT

1 APRIL 2004 TO 17 SEPTEMBER 2004 (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)			ANNUAL BUDGET (7)	PROJECTED OUTTURN (8)	PROJECTED VARIANCE (9)		
		£	£	£					£	%	
1.	EMPLOYEE COSTS	250,988	247,867	3,121	Underspend	1	547,263	540,263	7,000	Underspend	1
2.	PROPERTY COSTS	0	3,071	(3,071)	Overspend	0	0	3,000	(3,000)	Overspend	0
3.	SUPPLIES AND SERVICES	6,202	7,843	(1,641)	Overspend	(26)	11,423	11,423	0		0
4.	TRANSPORT & PLANT	3,116	1,446	1,670	Underspend	54	7,000	7,000	0		0
5.	ADMINISTRATION COSTS	9,852	10,507	(655)	Overspend	(7)	20,538	20,538	0		0
6.	PAYMENTS TO OTHER BODIES	908	0	908	Underspend	100	2,000	500	1,500	Underspend	75
7.	OTHER EXPENDITURE	0	0	0		0	0	0	0		0
8.	APPORTIONED EXPENSES	0	0	0		0	269,630	269,630	0		0
9.	CAPITAL FINANCING COSTS	0	0	0		0	253,601	253,601	0		0
10.	TOTAL EXPENDITURE	271,066	270,734	332	Underspend	0	1,111,455	1,105,955	5,500	Underspend	0
11.	INCOME	111,905	153,711	41,806	Over-Recovery	37	393,607	438,607	45,000	Over-recovery	11
12.	NET EXPENDITURE	159,161	117,023	42,138	Underspend	26	717,848	667,348	50,500	Underspend	7