

To: GENERAL PURPOSES COMMITTEE	Subject: 2004/2005 BUDGET MONITORING REPORT
From: DIRECTOR OF ADMINISTRATION	PERIOD 01/04/04 – 12/11/04 (PERIOD 8)
Date: 23 November 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 8 shows an underspend of £169,461 or 5% of the budget to date and the projected outturn indicates an underspend of £205,350 or 3% of the annual estimates which has increased slightly compared to the previously reported projected underspend of £200,350 (3%). This slight movement 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 but has been taken account of in the above projection.

2.3 The projected underspend also takes account of the budget virement request approved by Committee at the 27 October 2004 meeting. Budget resources of £60,000 have been transferred from Central Services' Employee Costs (£45,000) and from Registrars' income (£15,000) to Supplies and Services within Central Services to fund a range of necessary minor works within the department.

2.4 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	2,002,322	1,934,496	67,826 underspend	74,000 underspend
Legal Support Services	1,136,403	1,112,910	23,493 underspend	34,000 underspend
Legal Public Services	94,692	49,235	45,457 underspend	47,350 underspend
Registrars	178,902	146,217	32,685 underspend	50,000 underspend
Total	3,412,319	3,242,858	169,461 underspend	205,350 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 £114,000.

- Savings are also anticipated in Transport Costs (£5,000), Town Twinning costs (£20,000) and through the generation of additional income from both Legal and Registrars' fees (£82,000).
- Other Expenditure is projected to overspend (£9,000) mainly for Childrens Panel Costs due to the increases in Safeguarders' fees and number of hearings.

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

4. <u>Explanation of the Major Departmental Outturn Variances :</u>	£
4.1 <u>Employee Costs</u>	114,000 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 (£50,000), Legal Support and Public Services (£58,000) and Registrars (£6,000).	
4.2 <u>Transport and Plant</u>	5,000 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 <u>Payments to other Bodies</u>	20,000 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 <u>Other Expenditure</u>	9,000 Overspend
The projected overspend is the result of the increase in fees payable for Childrens Panel Safeguarders together with the increase in the volume of appointments / case loads undertaken.	
4.5 <u>Income</u>	82,000 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

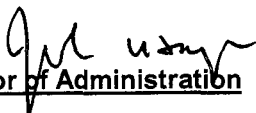
5.1 The Director of Finance concurs with the financial information contained in this report and has been fully involved in its preparation.

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 12 NOVEMBER 2004 (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	2,874,264	2,790,533	83,731	Underspend	3	4,694,064	4,580,064	114,000	Underspend	2
2.	PROPERTY COSTS	26,045	21,900	4,145	Underspend	16	35,990	34,640	1,350	Underspend	4
3.	SUPPLIES AND SERVICES	330,427	315,643	14,784	Underspend	4	643,449	647,449	(4,000)	Overspend	(1)
4.	TRANSPORT & PLANT	93,940	82,516	11,424	Underspend	12	154,612	149,612	5,000	Underspend	3
5.	ADMINISTRATION COSTS	358,569	358,383	186	Underspend	0	626,298	630,298	(4,000)	Overspend	(1)
6.	PAYMENTS TO OTHER BODIES	31,932	18,043	13,889	Underspend	43	52,000	32,000	20,000	Underspend	38
7.	OTHER EXPENDITURE	42,764	47,948	(5,184)	Overspend	(12)	69,500	78,500	(9,000)	Overspend	(13)
8.	APPORTIONED EXPENSES	660,102	660,102	0		0	1,853,222	1,853,222	0		0
9.	CAPITAL FINANCING COSTS	61,349	61,349	0		0	699,195	699,195	0		0
10.	TOTAL EXPENDITURE	4,479,392	4,356,417	122,975	Underspend	3	8,828,330	8,704,980	123,350	Underspend	1
11.	INCOME	1,067,073	1,113,559	46,486	Over-recovery	4	2,018,403	2,100,403	82,000	Over-recovery	4
12.	NET EXPENDITURE	3,412,319	3,242,858	169,461	Underspend	5	6,809,927	6,604,577	205,350	Underspend	3

NORTH LANARKSHIRE COUNCIL

FINANCIAL MONITORING REPORT

1 APRIL 2004 TO 12 NOVEMBER 2004 (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	1,202,160	1,170,269	31,891	Underspend	3	1,963,633	1,913,633	50,000	Underspend	3
2.	PROPERTY COSTS	15,924	8,066	7,858	Underspend	49	25,869	20,869	5,000	Underspend	19
3.	SUPPLIES AND SERVICES	300,184	279,393	20,791	Underspend	7	601,401	601,401	0		0
4.	TRANSPORT & PLANT	69,688	68,463	1,225	Underspend	2	113,028	111,028	2,000	Underspend	2
5.	ADMINISTRATION COSTS	240,088	228,595	11,493	Underspend	5	436,282	431,282	5,000	Underspend	1
6.	PAYMENTS TO OTHER BODIES	30,770	16,746	14,024	Underspend	46	50,000	30,000	20,000	Underspend	40
7.	OTHER EXPENDITURE	32,612	38,787	(6,175)	Overspend	(19)	53,000	61,000	(8,000)	Overspend	(15)
8.	APPORTIONED EXPENSES	387,168	387,168	0		0	554,291	554,291	0		0
9.	CAPITAL FINANCING COSTS	2,893	2,893	0		0	2,893	2,893	0		0
10.	TOTAL EXPENDITURE	2,281,487	2,200,380	81,107	Underspend	4	3,800,397	3,726,397	74,000	Underspend	2
11.	INCOME	279,165	265,884	(13,281)	Under-recovery	(5)	667,596	667,596	0		0
12.	NET EXPENDITURE	2,002,322	1,934,496	67,826	Underspend	3	3,132,801	3,058,801	74,000	Underspend	2

NORTH LANARKSHIRE COUNCIL

FINANCIAL MONITORING REPORT

1 APRIL 2004 TO 12 NOVEMBER 2004 (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	1,012,453	1,000,000	12,453	Underspend	1	1,642,928	1,622,928	20,000	Underspend	1
2.	PROPERTY COSTS	0	0	0		0	0	0	0		0
3.	SUPPLIES AND SERVICES	22,012	25,860	(3,848)	Overspend	(17)	30,625	34,625	(4,000)	Overspend	(13)
4.	TRANSPORT & PLANT	19,373	8,299	11,074	Underspend	57	33,400	26,400	7,000	Underspend	21
5.	ADMINISTRATION COSTS	27,224	32,052	(4,828)	Overspend	(18)	46,712	50,712	(4,000)	Overspend	(9)
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	168,441	168,441	0		0	495,675	495,675	0		0
9.	CAPITAL FINANCING COSTS	0	0	0		0	0	0	0		0
10.	TOTAL EXPENDITURE	1,249,503	1,234,652	14,851	Underspend	1	2,249,340	2,230,340	19,000	Underspend	1
11.	INCOME	113,100	121,742	8,642	Over-recovery	8	226,200	241,200	15,000	Over-recovery	7
12.	NET EXPENDITURE	1,136,403	1,112,910	23,493	Underspend	2	2,023,140	1,989,140	34,000	Underspend	2

NORTH LANARKSHIRE COUNCIL

FINANCIAL MONITORING REPORT

1 APRIL 2004 TO 12 NOVEMBER 2004 (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	332,552	297,656	34,896	Underspend	10	540,240	502,240	38,000	Underspend	7
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	695	3,569	(2,874)	Overspend	(414)	1,184	5,184	(4,000)	Overspend	(338)
5.	ADMINISTRATION COSTS	78,632	84,043	(5,411)	Overspend	(7)	122,766	127,766	(5,000)	Overspend	(4)
6.	PAYMENTS TO OTHER BODIES	0	0	0		0	0	0	0		0
7.	OTHER EXPENDITURE	10,152	9,161	991	Underspend	10	16,500	17,500	(1,000)	Overspend	(6)
8.	APPORTIONED EXPENSES	62,924	62,924	0		0	533,626	533,626	0		0
9.	CAPITAL FINANCING COSTS	40,242	40,242	0		0	442,701	442,701	0		0
10.	TOTAL EXPENDITURE	535,318	508,358	26,960	Underspend	5	1,667,138	1,639,788	27,350	Underspend	2
11.	INCOME	440,626	459,123	18,497	Over-recovery	4	716,000	736,000	20,000	Over-recovery	3
12.	NET EXPENDITURE	94,692	49,235	45,457	Underspend	48	951,138	903,788	47,350	Underspend	5

NORTH LANARKSHIRE COUNCIL

FINANCIAL MONITORING REPORT

1 APRIL 2004 TO 12 NOVEMBER 2004 (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)			ANNUAL BUDGET (7)	PROJECTED OUTTURN (8)	PROJECTED VARIANCE (9)		
		£	£	£					£	%	
1.	EMPLOYEE COSTS	327,099	322,608	4,491	Underspend	1	547,263	541,263	6,000	Underspend	1
2.	PROPERTY COSTS	0	3,071	(3,071)	Overspend	0	0	3,000	(3,000)	Overspend	0
3.	SUPPLIES AND SERVICES	8,231	10,390	(2,159)	Overspend	(26)	11,423	11,423	0		0
4.	TRANSPORT & PLANT	4,184	2,185	1,999	Underspend	48	7,000	7,000	0		0
5.	ADMINISTRATION COSTS	12,625	13,693	(1,068)	Overspend	(8)	20,538	20,538	0		0
6.	PAYMENTS TO OTHER BODIES	1,162	1,297	(135)	Overspend	(12)	2,000	2,000	0		0
7.	OTHER EXPENDITURE	0	0	0		0	0	0	0		0
8.	APPORTIONED EXPENSES	41,569	41,569	0		0	269,630	269,630	0		0
9.	CAPITAL FINANCING COSTS	18,214	18,214	0		0	253,601	253,601	0		0
10.	TOTAL EXPENDITURE	413,084	413,027	57	Underspend	0	1,111,455	1,108,455	3,000	Underspend	0
11.	INCOME	234,182	266,810	32,628	Over-Recovery	14	408,607	455,607	47,000	Over-recovery	12
12.	NET EXPENDITURE	178,902	146,217	32,685	Underspend	18	702,848	652,848	50,000	Underspend	7