

NORTH LANARKSHIRE COUNCIL

REPORT

To: GENERAL PURPOSES COMMITTEE	Subject: 2004/2005 BUDGET MONITORING REPORT
From: DIRECTOR OF ADMINISTRATION	PERIOD 01/04/04 - 04/02/05 (PERIOD 11)
Date: 22 February 2005 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 11 shows an underspend of £200,056 or 4% of the budget to date and the projected outturn indicates an underspend of £237,000 or 3% of the annual estimates which has slightly increased compared to the previously reported projected underspend of £233,000 (3%). This movement is mainly due to the ongoing re-assessment of the income generation within Legal and Registration Services and the 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	2,674,467	2,589,158	85,309 underspend	88,000	3	underspend
Legal Support Services	1,547,066	1,514,902	32,164 underspend	42,000	2	underspend
Legal Public Services	162,952	105,558	57,394 underspend	70,000	7	underspend
Registrars	275,290	250,101	25,189 underspend	37,000	5	underspend
Total	4,659,775	4,459,719	200,056 underspend	237,000	3	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 £164,000.

- Savings are also anticipated in Town Twinning costs (£22,000) and through the generation of additional income from both Legal and Registrars' fees (£115,650).
- Supplies and Services are projected to overspend (£9,000) as a result of increased requirements for current legal publications.
- Administration Costs are also projected to overspend (£43,000) mainly for the costs of advertising for the Licensing Board and the increased expenditure in licence plates and badges for Taxi Licensing.
- Other Expenditure is also projected to overspend (£16,000) 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>	164,000 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 (£62,000), Legal Support and Public Services (£90,000) and Registrars (£12,000).	
4.2 <u>Supplies and Services</u>	9,000 Overspend
This overspend is attributable to the increased requirements for books, publications and subscriptions for current legislative issues.	
4.3 <u>Administration Costs</u>	43,000 Overspend
The projected overspend is the result of increased expenditure on Licensing Board advertising and Taxi Licensing plates and badges. This overspend is offset by the over-recovery of income within the Legal Public division.	
4.4 <u>Payments to Other Bodies</u>	22,000 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.	
4.5 <u>Other Expenditure</u>	16,000 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.	
4.6 <u>Income</u>	115,650 Over-recovery
Income is currently over-recovered due to increased fee generation within both Legal Public and Registration Services. Based on previous years' figures, an over-recovery is projected at the year-end.	
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. **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 which offset the projected overspends on Supplies and Services, Administration Costs and Other Expenditure as stated above.

7. **Recommendation**

7.1 It is recommended that the Committee notes the contents of this report.

Y. O. Boyle

Director of Administration

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

NORTH LANARKSHIRE COUNCIL

FINANCIAL MONITORING REPORT

1 APRIL 2004 TO 4 FEBRUARY 2005 (PERIOD 11)

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	3,971,375	3,821,363	150,012	Underspend	4	4,694,064	4,530,064	164,000	Underspend	3
2.	PROPERTY COSTS	27,894	26,729	1,165	Underspend	4	37,070	33,720	3,350	Underspend	9
3.	SUPPLIES AND SERVICES	465,305	441,316	23,989	Underspend	5	643,449	652,449	(9,000)	Overspend	(1)
4.	TRANSPORT & PLANT	114,642	128,225	(13,583)	Overspend	(12)	154,596	154,596	0		0
5.	ADMINISTRATION COSTS	513,394	551,616	(38,222)	Overspend	(7)	626,298	669,298	(43,000)	Overspend	(7)
6.	PAYMENTS TO OTHER BODIES	43,970	22,614	21,356	Underspend	49	52,000	30,000	22,000	Underspend	42
7.	OTHER EXPENDITURE	64,190	79,784	(15,594)	Overspend	(24)	69,500	85,500	(16,000)	Overspend	(23)
8.	APPORTIONED EXPENSES	897,242	897,242	0		0	1,853,222	1,853,222	0		0
9.	CAPITAL FINANCING COSTS	82,876	82,876	0		0	699,195	699,195	0		0
10.	TOTAL EXPENDITURE	6,180,888	6,051,765	129,123	Underspend	2	8,829,394	8,708,044	121,350	Underspend	1
11.	INCOME	1,521,113	1,592,046	70,933	Over-recovery	5	2,018,403	2,134,053	115,650	Over-recovery	6
12.	NET EXPENDITURE	4,659,775	4,459,719	200,056	Underspend	4	6,810,991	6,573,991	237,000	Underspend	3

NORTH LANARKSHIRE COUNCIL

FINANCIAL MONITORING REPORT

1 APRIL 2004 TO 4 FEBRUARY 2005 (PERIOD 11)

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	1,666,688	1,610,098	56,590	Underspend	3	1,963,633	1,901,633	62,000	Underspend	3
2.	PROPERTY COSTS	17,773	12,895	4,878	Underspend	27	26,949	19,949	7,000	Underspend	26
3.	SUPPLIES AND SERVICES	426,629	389,829	36,800	Underspend	9	601,401	596,401	5,000	Underspend	1
4.	TRANSPORT & PLANT	80,480	86,550	(6,070)	Overspend	(8)	113,012	113,012	0		0
5.	ADMINISTRATION COSTS	336,381	324,579	11,802	Underspend	4	436,282	429,282	7,000	Underspend	2
6.	PAYMENTS TO OTHER BODIES	42,310	20,245	22,065	Underspend	52	50,000	28,000	22,000	Underspend	44
7.	OTHER EXPENDITURE	50,230	64,481	(14,251)	Overspend	(28)	53,000	68,000	(15,000)	Overspend	(28)
8.	APPORTIONED EXPENSES	497,140	497,140	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	3,120,524	3,008,710	111,814	Underspend	4	3,801,461	3,713,461	88,000	Underspend	2
11.	INCOME	446,057	419,552	(26,505)	Under-recovery	(6)	667,596	667,596	0		0
12.	NET EXPENDITURE	2,674,467	2,589,158	85,309	Underspend	3	3,133,865	3,045,865	88,000	Underspend	3

NORTH LANARKSHIRE COUNCIL

FINANCIAL MONITORING REPORT

1 APRIL 2004 TO 4 FEBRUARY 2005 (PERIOD 11)

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	1,392,253	1,355,821	36,432	Underspend	3	1,642,928	1,602,928	40,000	Underspend	2
2.	PROPERTY COSTS	0	0	0		0	0	0	0		0
3.	SUPPLIES AND SERVICES	27,834	41,725	(13,891)	Overspend	(50)	30,625	44,625	(14,000)	Overspend	(46)
4.	TRANSPORT & PLANT	27,406	28,239	(833)	Overspend	(3)	33,400	28,400	5,000	Underspend	15
5.	ADMINISTRATION COSTS	38,044	46,396	(8,352)	Overspend	(22)	46,712	55,712	(9,000)	Overspend	(19)
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	231,179	231,179	0		0	495,675	495,675	0		0
9.	CAPITAL FINANCING COSTS	0	0	0		0	0	0	0		0
10.	TOTAL EXPENDITURE	1,716,716	1,703,360	13,356	Underspend	1	2,249,340	2,227,340	22,000	Underspend	1
11.	INCOME	169,650	188,458	18,808	Over-recovery	11	226,200	246,200	20,000	Over-recovery	9
12.	NET EXPENDITURE	1,547,066	1,514,902	32,164	Underspend	2	2,023,140	1,981,140	42,000	Underspend	2

NORTH LANARKSHIRE COUNCIL

FINANCIAL MONITORING REPORT

1 APRIL 2004 TO 4 FEBRUARY 2005 (PERIOD 11)

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	457,089	411,066	46,023	Underspend	10	540,240	490,240	50,000	Underspend	9
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	970	5,964	(4,994)	Overspend	(515)	1,184	6,184	(5,000)	Overspend	(422)
5.	ADMINISTRATION COSTS	121,307	159,880	(38,573)	Overspend	(32)	122,766	160,766	(38,000)	Overspend	(31)
6.	PAYMENTS TO OTHER BODIES	0	0	0		0	0	0	0		0
7.	OTHER EXPENDITURE	13,960	15,303	(1,343)	Overspend	(10)	16,500	17,500	(1,000)	Overspend	(6)
8.	APPORTIONED EXPENSES	110,327	110,327	0		0	533,626	533,626	0		0
9.	CAPITAL FINANCING COSTS	55,057	55,057	0		0	442,701	442,701	0		0
10.	TOTAL EXPENDITURE	768,831	768,360	471	Underspend	0	1,667,138	1,661,788	5,350	Underspend	0
11.	INCOME	605,879	662,802	56,923	Over-recovery	9	716,000	780,650	64,650	Over-recovery	9
12.	NET EXPENDITURE	162,952	105,558	57,394	Underspend	35	951,138	881,138	70,000	Underspend	7

NORTH LANARKSHIRE COUNCIL

FINANCIAL MONITORING REPORT

1 APRIL 2004 TO 4 FEBRUARY 2005 (PERIOD 11)

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	455,345	444,378	10,967	Underspend	2	547,263	535,263	12,000	Underspend	2
2.	PROPERTY COSTS	0	3,071	(3,071)	Overspend	0	0	3,000	(3,000)	Overspend	0
3.	SUPPLIES AND SERVICES	10,842	9,762	1,080	Underspend	10	11,423	11,423	0		0
4.	TRANSPORT & PLANT	5,786	7,472	(1,686)	Overspend	(29)	7,000	7,000	0		0
5.	ADMINISTRATION COSTS	17,662	20,761	(3,099)	Overspend	(18)	20,538	23,538	(3,000)	Overspend	(15)
6.	PAYMENTS TO OTHER BODIES	1,660	2,369	(709)	Overspend	(43)	2,000	2,000	0		0
7.	OTHER EXPENDITURE	0	0	0		0	0	0	0		0
8.	APPORTIONED EXPENSES	58,596	58,596	0		0	269,630	269,630	0		0
9.	CAPITAL FINANCING COSTS	24,926	24,926	0		0	253,601	253,601	0		0
10.	TOTAL EXPENDITURE	574,817	571,335	3,482	Underspend	1	1,111,455	1,105,455	6,000	Underspend	1
11.	INCOME	299,527	321,234	21,707	Over-Recovery	7	408,607	439,607	31,000	Over-recovery	8
12.	NET EXPENDITURE	275,290	250,101	25,189	Underspend	9	702,848	665,848	37,000	Underspend	5