

NORTH LANARKSHIRE COUNCIL

REPORT

To: GENERAL PURPOSES COMMITTEE	Subject: 2005/2006 BUDGET MONITORING REPORT
From: DIRECTOR OF ADMINISTRATION	PERIOD 01/04/05 – 16/09/05 (PERIOD 6)
Date: 27 September 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 6 shows an underspend of £78,643 or 4% of the budget to date and the projected outturn indicates an underspend of £136,000 or 2% of the annual estimates which has slightly increased compared to the previously reported projected underspend of £121,000 (2%). This increase is mainly due to the re-assessment of the income generation and current vacancy levels within the various divisions of the service.

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	1,201,125	1,199,468	1,657 underspend	31,000	1	Underspend
Legal Support	710,473	677,620	32,853 underspend	35,000	2	Underspend
Legal Public	2,848	718	2,130 underspend	30,000	5	Underspend
Registrars	151,750	109,747	42,003 underspend	40,000	7	Underspend
Total	2,066,196	1,987,553	78,643 underspend	136,000	2	Underspend

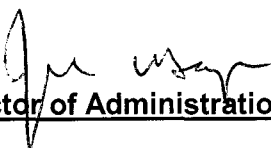
3. Departmental Trend Throughout the Financial Year

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 £75,000.
- Savings are also anticipated in Property costs (£4,000), Supplies and Services (£6,000) and Town Twinning costs (£10,000) and through the generation of additional income from both Legal and Registrars fees (£61,000) all of which offset the projected overspends in Transport (£8,000) and Administration costs (£9,000).

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** 75,000 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 (£17,000), Legal Support (£28,000) Legal Public (£25,000) and Registrars (£5,000).
- 4.2 **Supplies and Services** 6,000 Underspend
- This saving, mainly within the Central Services division, relates to a number of expenditure headings where a projected underspend is anticipated.
- 4.3 **Administration Costs** 9,000 Overspend
- This overspend within Legal Public Services is the result of an increase in external fees and costs for cases relating to the Licensing Board.
- 4.4 **Payments to other Bodies** 10,000 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 **Income** 61,000 Over-recovery
- Income is currently over-recovered due to increased fee generation within Legal Support Services, Legal Public Services and Registration Services, which offsets the projected under-recovery within Central Services. However, based on previous years' figures, an overall 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 which offset some minor overspends. 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 2005 TO 16 SEPTEMBER 2005 (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	2,230,254	2,168,567	61,687	Underspend	3	4,909,898	4,834,898	75,000	Underspend	2
2.	PROPERTY COSTS	16,502	5,934	10,568	Underspend	64	53,138	49,138	4,000	Underspend	8
3.	SUPPLIES AND SERVICES	192,026	179,743	12,283	Underspend	6	511,653	505,653	6,000	Underspend	1
4.	TRANSPORT & PLANT	55,219	60,995	(5,776)	Overspend	(10)	152,518	160,518	(8,000)	Overspend	(5)
5.	ADMINISTRATION COSTS	263,602	280,817	(17,215)	Overspend	(7)	717,378	726,378	(9,000)	Overspend	(1)
6.	PAYMENTS TO OTHER BODIES	14,199	5,263	8,936	Underspend	63	47,000	37,000	10,000	Underspend	21
7.	OTHER EXPENDITURE	32,068	31,928	140	Underspend	0	69,500	72,500	(3,000)	Overspend	(4)
8.	APPORTIONED EXPENSES	54,952	54,952	0		0	2,419,751	2,419,751	0		0
9.	CAPITAL FINANCING COSTS	52,730	52,730	0		0	124,203	124,203	0		0
10.	TOTAL EXPENDITURE	2,911,552	2,840,929	70,623	Underspend	2	9,005,039	8,930,039	75,000	Underspend	1
11.	INCOME	845,356	853,376	8,020	Over-recovery	1	2,095,473	2,156,473	61,000	Over-recovery	3
12.	NET EXPENDITURE	2,066,196	1,987,553	78,643	Underspend	4	6,909,566	6,773,566	136,000	Underspend	2

NORTH LANARKSHIRE COUNCIL

FINANCIAL MONITORING REPORT

1 APRIL 2005 TO 16 SEPTEMBER 2005 (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)			ANNUAL BUDGET (7)	PROJECTED OUTTURN (8)	PROJECTED VARIANCE (9)		
		£	£	£					£	£	
1.	EMPLOYEE COSTS	951,235	937,588	13,647	Underspend	1	2,086,085	2,069,085	17,000	Underspend	1
2.	PROPERTY COSTS	12,063	5,934	6,129	Underspend	51	27,310	23,310	4,000	Underspend	15
3.	SUPPLIES AND SERVICES	172,831	165,992	6,839	Underspend	4	469,732	463,732	6,000	Underspend	1
4.	TRANSPORT & PLANT	40,910	44,848	(3,938)	Overspend	(10)	110,934	110,934	0		0
5.	ADMINISTRATION COSTS	193,635	165,013	28,622	Underspend	15	526,603	520,603	6,000	Underspend	1
6.	PAYMENTS TO OTHER BODIES	13,275	3,166	10,109	Underspend	76	45,000	35,000	10,000	Underspend	22
7.	OTHER EXPENDITURE	24,456	25,599	(1,143)	Overspend	(5)	53,000	56,000	(3,000)	Overspend	(6)
8.	APPORTIONED EXPENSES	20,502	20,502	0		0	1,024,395	1,024,395	0		0
9.	CAPITAL FINANCING COSTS	16,959	16,959	0		0	36,544	36,544	0		0
10.	TOTAL EXPENDITURE	1,445,866	1,385,601	60,265	Underspend	4	4,379,603	4,339,603	40,000	Underspend	1
11.	INCOME	244,741	186,133	(58,608)	Under-recovery	(24)	669,046	660,046	(9,000)	Under-recovery	(1)
12.	NET EXPENDITURE	1,201,125	1,199,468	1,657	Underspend	0	3,710,557	3,679,557	31,000	Underspend	1

NORTH LANARKSHIRE COUNCIL

FINANCIAL MONITORING REPORT

1 APRIL 2005 TO 16 SEPTEMBER 2005 (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)			ANNUAL BUDGET (7)	PROJECTED OUTTURN (8)	PROJECTED VARIANCE (9)		
		£	£	£					£	%	
1.	EMPLOYEE COSTS	764,865	739,766	25,099	Underspend	3	1,697,660	1,669,660	28,000	Underspend	2
2.	PROPERTY COSTS	0	0	0		0	0	0	0		0
3.	SUPPLIES AND SERVICES	13,950	11,298	2,652	Underspend	19	30,625	30,625	0		0
4.	TRANSPORT & PLANT	10,529	6,950	3,579	Underspend	34	33,400	33,400	0		0
5.	ADMINISTRATION COSTS	20,500	19,613	887	Underspend	4	46,278	46,278	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	9,636	9,636	0		0	504,576	504,576	0		0
9.	CAPITAL FINANCING COSTS	0	0	0		0	0	0	0		0
10.	TOTAL EXPENDITURE	819,480	787,263	32,217	Underspend	4	2,312,539	2,284,539	28,000	Underspend	1
11.	INCOME	109,007	109,643	636	Over-recovery	1	236,200	243,200	7,000	Over-recovery	3
12.	NET EXPENDITURE	710,473	677,620	32,853	Underspend	5	2,076,339	2,041,339	35,000	Underspend	2

NORTH LANARKSHIRE COUNCIL

FINANCIAL MONITORING REPORT

1 APRIL 2005 TO 16 SEPTEMBER 2005 (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)
		£	£	£		%
1.	EMPLOYEE COSTS	254,330	233,563	20,767	Underspend	8
2.	PROPERTY COSTS	0	0	0		0
3.	SUPPLIES AND SERVICES	0	0	0		0
4.	TRANSPORT & PLANT	546	8,036	(7,490)	Overspend	> 100
5.	ADMINISTRATION COSTS	39,886	87,698	(47,812)	Overspend	(120)
6.	PAYMENTS TO OTHER BODIES	0	0	0		0
7.	OTHER EXPENDITURE	7,612	6,329	1,283	Underspend	17
8.	APPORTIONED EXPENSES	20,143	20,143	0		0
9.	CAPITAL FINANCING COSTS	24,609	24,609	0		0
10.	TOTAL EXPENDITURE	347,126	380,378	(33,252)	Overspend	(10)
11.	INCOME	344,278	379,660	35,382	Over-recovery	10
12.	NET EXPENDITURE	2,848	718	2,130	Underspend	75

ANNUAL BUDGET (7)	PROJECTED OUTTURN (8)	PROJECTED VARIANCE (9)		(10)
£	£	£		%
558,849	533,849	25,000	Underspend	4
10,121	10,121	0		0
0	0	0		0
1,184	9,184	(8,000)	Overspend	> 100
123,744	138,744	(15,000)	Overspend	(12)
0	0	0		0
16,500	16,500	0		0
564,906	564,906	0		0
57,848	57,848	0		0
1,333,152	1,331,152	2,000	Underspend	0
746,000	774,000	28,000	Over-recovery	4
587,152	557,152	30,000	Underspend	5

NORTH LANARKSHIRE COUNCIL

FINANCIAL MONITORING REPORT

1 APRIL 2005 TO 16 SEPTEMBER 2005 (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)
		£	£	£		%
1.	EMPLOYEE COSTS	259,824	257,650	2,174	Underspend	1
2.	PROPERTY COSTS	4,439	0	4,439	Underspend	100
3.	SUPPLIES AND SERVICES	5,245	2,453	2,792	Underspend	53
4.	TRANSPORT & PLANT	3,234	1,161	2,073	Underspend	64
5.	ADMINISTRATION COSTS	9,581	8,493	1,088	Underspend	11
6.	PAYMENTS TO OTHER BODIES	924	2,097	(1,173)	Overspend	(127)
7.	OTHER EXPENDITURE	0	0	0		0
8.	APPORTIONED EXPENSES	4,671	4,671	0		0
9.	CAPITAL FINANCING COSTS	11,162	11,162	0		0
10.	TOTAL EXPENDITURE	299,080	287,687	11,393	Underspend	4
11.	INCOME	147,330	177,940	30,610	Over-Recovery	21
12.	NET EXPENDITURE	151,750	109,747	42,003	Underspend	28

ANNUAL BUDGET (7)	PROJECTED OUTTURN (8)	PROJECTED VARIANCE (9)		(10)
£	£	£		%
567,304	562,304	5,000	Underspend	1
15,707	15,707	0		0
11,296	11,296	0		0
7,000	7,000	0		0
20,753	20,753	0		0
2,000	2,000	0		0
0	0	0		0
325,874	325,874	0		0
29,811	29,811	0		0
979,745	974,745	5,000	Underspend	1
444,227	479,227	35,000	Over-recovery	8
535,518	495,518	40,000	Underspend	7