

To: GENERAL PURPOSES COMMITTEE	Subject: 2006/2007 BUDGET MONITORING REPORT
From: DIRECTOR OF ADMINISTRATION	PERIOD 01/04/06 – 21/07/06 (PERIOD 4)
Date: 8 August 2006 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 4 shows an underspend of £53,046 or 4% of the budget to date and the projected outturn indicates an underspend of £79,000 or 1% of the annual estimates which has increased compared to the previously reported projected underspend of £57,000 (1%). 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 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	782,228	754,709	27,519 underspend	40,000	1	underspend
Legal Support	478,527	472,933	5,594 underspend	7,500	-	underspend
Legal Public	(12,045)	(4,936)	(7,109) overspend	11,500	2	underspend
Registrars	41,056	14,014	27,042 underspend	20,000	4	underspend
Total	1,289,766	1,236,720	53,046 underspend	79,000	1	underspend

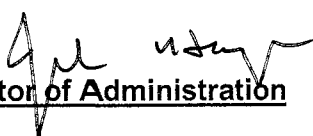
3. Departmental Trend Throughout the Financial Year

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 £41,000.
- Savings are also anticipated in Supplies and Services (£8,000) and Town Twinning costs (£5,500) and through the generation of additional income from both Legal and Registrars fees (£24,000), all of which offset the projected overspends within Other Expenditure and Administration Costs.

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** 41,000 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 (£25,000), Legal Public (£5,000) and Legal Support Services (£10,000).
- 4.2 **Supplies and Services** 8,000 Underspend
- This saving within Central Services division relates to a number of expenditure headings where a projected underspend is anticipated.
- 4.3 **Other Expenditure** 3,500 Overspend
- This overspend reflects both the current volume of cases undertaken by the Childrens Panel and the relevant expenses incurred.
- 4.4 **Income** 24,000 Over-recovery
- Income is currently over-recovered due to increased fee generation within Legal Public and Registration Services, which offsets a projected under-recovery within Central Services and also the overspend detailed in 4.3 above.
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 2006 TO 21 JULY 2006 (PERIOD 4)

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)			TOTAL BUDGET (7)	PROJECTED OUTTURN (8)	PROJECTED OUT-TURN VARIANCE (9)		
		£	£	£					£	£	
1.	EMPLOYEE COSTS	1,515,264	1,484,586	30,678	Underspend	2	5,056,628	5,015,628	41,000	Underspend	1
2.	PROPERTY COSTS	8,543	4,588	3,955	Underspend	46	49,255	46,255	3,000	Underspend	6
3.	SUPPLIES AND SERVICES	127,874	119,151	8,723	Underspend	7	456,794	448,794	8,000	Underspend	2
4.	TRANSPORT & PLANT	36,483	30,451	6,032	Underspend	17	162,166	159,166	3,000	Underspend	2
5.	ADMINISTRATION COSTS	188,312	199,894	(11,582)	Overspend	(6)	817,096	819,096	(2,000)	Overspend	(0)
6.	PAYMENTS TO OTHER BODIES	6,927	2,744	4,183	Underspend	60	42,000	36,500	5,500	Underspend	13
7.	OTHER EXPENDITURE	21,382	22,134	(752)	Overspend	(4)	69,500	73,000	(3,500)	Overspend	(5)
8.	APPORTIONED EXPENSES	0	0	0		0	2,404,222	2,404,222	0		0
9.	CAPITAL FINANCING COSTS	0	0	0		0	136,603	136,603	0		0
10.	TOTAL EXPENDITURE	1,904,785	1,863,548	41,237	Underspend	2	9,194,264	9,139,264	55,000	Underspend	1
11.	INCOME	615,019	626,828	11,809	Over-recovery	2	2,142,823	2,166,823	24,000	Over-recovery	1
12.	NET EXPENDITURE	1,289,766	1,236,720	53,046	Underspend	4	7,051,441	6,972,441	79,000	Underspend	1

NORTH LANARKSHIRE COUNCIL

FINANCIAL MONITORING REPORT

1 APRIL 2006 TO 21 JULY 2006 (PERIOD 4)

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	652,219	633,900	18,319	Underspend	3	2,190,700	2,165,700	25,000	Underspend	1
2.	PROPERTY COSTS	6,522	4,588	1,934	Underspend	30	27,693	25,693	2,000	Underspend	7
3.	SUPPLIES AND SERVICES	115,995	107,720	8,275	Underspend	7	416,561	409,561	7,000	Underspend	2
4.	TRANSPORT & PLANT	26,683	20,508	6,175	Underspend	23	121,115	116,115	5,000	Underspend	4
5.	ADMINISTRATION COSTS	120,243	107,497	12,746	Underspend	11	630,328	622,328	8,000	Underspend	1
6.	PAYMENTS TO OTHER BODIES	6,311	2,744	3,567	Underspend	57	40,000	35,000	5,000	Underspend	13
7.	OTHER EXPENDITURE	16,306	20,137	(3,831)	Overspend	(23)	53,000	58,000	(5,000)	Overspend	(9)
8.	APPORTIONED EXPENSES	0	0	0		0	1,018,754	1,018,754	0		0
9.	CAPITAL FINANCING COSTS	0	0	0		0	43,944	43,944	0		0
10.	TOTAL EXPENDITURE	944,279	897,094	47,185	Underspend	5	4,542,095	4,495,095	47,000	Underspend	1
11.	INCOME	162,051	142,385	(19,666)	Under-recovery	(12)	670,746	663,746	(7,000)	Under-recovery	(1)
12.	NET EXPENDITURE	782,228	754,709	27,519	Underspend	4	3,871,349	3,831,349	40,000	Underspend	1

NORTH LANARKSHIRE COUNCIL

FINANCIAL MONITORING REPORT

1 APRIL 2006 TO 21 JULY 2006 (PERIOD 4)

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	518,826	509,646	9,180	Underspend	2	1,723,594	1,713,594	10,000	Underspend	1
2.	PROPERTY COSTS	0	0	0		0	0	0	0		0
3.	SUPPLIES AND SERVICES	9,059	9,549	(490)	Overspend	(5)	29,437	29,437	0		0
4.	TRANSPORT & PLANT	7,880	3,563	4,317	Underspend	55	32,867	30,367	2,500	Underspend	8
5.	ADMINISTRATION COSTS	20,055	25,889	(5,834)	Overspend	(29)	46,766	51,766	(5,000)	Overspend	(11)
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	510,435	510,435	0		0
9.	CAPITAL FINANCING COSTS	0	0	0		0	0	0	0		0
10.	TOTAL EXPENDITURE	555,820	548,647	7,173	Underspend	1	2,343,099	2,335,599	7,500	Underspend	0
11.	INCOME	77,293	75,714	(1,579)	Under-recovery	(2)	251,200	251,200	0		0
12.	NET EXPENDITURE	478,527	472,933	5,594	Underspend	1	2,091,899	2,084,399	7,500	Underspend	0

NORTH LANARKSHIRE COUNCIL

FINANCIAL MONITORING REPORT

1 APRIL 2006 TO 21 JULY 2006 (PERIOD 4)

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	173,225	170,391	2,834	Underspend	2	566,339	561,339	5,000	Underspend	1
2.	PROPERTY COSTS	0	0	0		0	10,121	10,121	0		0
3.	SUPPLIES AND SERVICES	0	0	0		0	0	0	0		0
4.	TRANSPORT & PLANT	364	5,764	(5,400)	Overspend	(>100)	1,184	6,184	(5,000)	Overspend	(>100)
5.	ADMINISTRATION COSTS	41,914	59,337	(17,423)	Overspend	(42)	120,826	125,826	(5,000)	Overspend	(4)
6.	PAYMENTS TO OTHER BODIES	0	0	0		0	0	0	0		0
7.	OTHER EXPENDITURE	5,076	1,997	3,079	Underspend	61	16,500	15,000	1,500	Underspend	9
8.	APPORTIONED EXPENSES	0	0	0		0	554,262	554,262	0		0
9.	CAPITAL FINANCING COSTS	0	0	0		0	63,748	63,748	0		0
10.	TOTAL EXPENDITURE	220,579	237,489	(16,910)	Overspend	(8)	1,332,980	1,336,480	(3,500)	Overspend	(0)
11.	INCOME	232,624	242,425	9,801	Over-recovery	4	756,000	771,000	15,000	Over-recovery	2
12.	NET EXPENDITURE	(12,045)	(4,936)	(7,109)	Overspend	59	576,980	565,480	11,500	Underspend	2

NORTH LANARKSHIRE COUNCIL

FINANCIAL MONITORING REPORT

1 APRIL 2006 TO 21 JULY 2006 (PERIOD 4)

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	170,994	170,649	345 Underspend	0
2.	PROPERTY COSTS	2,021	0	2,021 Underspend	0
3.	SUPPLIES AND SERVICES	2,820	1,882	938 Underspend	33
4.	TRANSPORT & PLANT	1,556	616	940 Underspend	60
5.	ADMINISTRATION COSTS	6,100	7,171	(1,071) Overspend	(18)
6.	PAYMENTS TO OTHER BODIES	616	0	616 Underspend	100
7.	OTHER EXPENDITURE	0	0	0	0
8.	APPORTIONED EXPENSES	0	0	0	0
9.	CAPITAL FINANCING COSTS	0	0	0	0
10.	TOTAL EXPENDITURE	184,107	180,318	3,789 Underspend	2
11.	INCOME	143,051	166,304	23,253 Over-Recovery	16
12.	NET EXPENDITURE	41,056	14,014	27,042 Underspend	66

ANNUAL BUDGET (7)	PROJECTED OUTTURN (8)	PROJECTED VARIANCE (9)	(10)
£	£	£	%
577,055	576,055	1,000 Underspend	0
11,441	10,441	1,000 Underspend	9
10,796	9,796	1,000 Underspend	9
7,000	6,500	500 Underspend	7
19,817	19,817	0	0
2,000	1,500	500 Underspend	25
0	0	0	0
320,771	320,771	0	0
28,911	28,911	0	0
977,791	973,791	4,000 Underspend	0
464,877	480,877	16,000 Over-recovery	3
512,914	492,914	20,000 Underspend	4