

REPORT

To: GENERAL PURPOSES COMMITTEE	Subject: 2006/2007 BUDGET MONITORING REPORT
From: DIRECTOR OF ADMINISTRATION	PERIOD 01/04/06 – 10/11/06 (PERIOD 8)
Date: 21 November 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 outturn 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 £80,154 or 3% of the budget to date and the projected outturn indicates an underspend of £150,000 or 2% of the annual estimates which has increased compared to the previously reported projected underspend of £137,500 (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 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	1,618,610	1,573,940	44,670 underspend	63,500	2	underspend
Legal Support	981,652	980,525	1,127 underspend	16,500	1	underspend
Legal Public	(9,500)	(512)	(8,988) overspend	25,000	4	underspend
Registrars	92,559	49,214	43,345 underspend	45,000	9	underspend
Total	2,683,321	2,603,167	80,154 underspend	150,000	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 £62,000.
- Savings are also anticipated in Supplies and Services (£14,500) and Town Twinning costs (£10,000) and through the generation of additional income from both Legal and Registrars fees (£49,000), all of which offset the current under-recovery of income within the Central Services Division (£20,000).

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> 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 (£40,000), Legal Support (£10,000) and Legal Public Services (£12,000).	62,000 Underspend
4.2 <u>Supplies and Services</u> This saving, mainly within Central Services Division, relates to a number of expenditure headings where a projected underspend is anticipated.	14,500 Underspend
4.3 <u>Payments to Other Bodies</u> 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.	10,000 Underspend
4.4 <u>Income</u> Income is currently over-recovered due to increased fee generation within Legal Public and Registration Services which is partly offset by the projected under-recovery within Central Services due to a reduced demand in Property Enquiries.	49,000 Over-recovery

5. Financial Concurrence

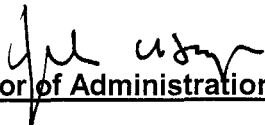
- 5.1 The Director of Finance concurs with the financial information contained in this report and has been fully involved in its preparation.

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 10 NOVEMBER 2006 (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	3,065,540	3,016,736	48,804	Underspend	2	5,056,628	4,994,628	62,000	Underspend	1
2.	PROPERTY COSTS	19,086	11,601	7,485	Underspend	39	49,255	45,755	3,500	Underspend	7
3.	SUPPLIES AND SERVICES	278,992	262,760	16,232	Underspend	6	456,794	442,294	14,500	Underspend	3
4.	TRANSPORT & PLANT	73,171	63,000	10,171	Underspend	14	162,166	157,666	4,500	Underspend	3
5.	ADMINISTRATION COSTS	365,782	385,323	(19,541)	Overspend	(5)	817,096	811,596	5,500	Underspend	1
6.	PAYMENTS TO OTHER BODIES	16,854	7,412	9,442	Underspend	56	42,000	32,000	10,000	Underspend	24
7.	OTHER EXPENDITURE	42,764	35,953	6,811	Underspend	16	69,500	68,500	1,000	Underspend	1
8.	APPORTIONED EXPENSES	31,779	31,779	0		0	2,404,222	2,404,222	0		0
9.	CAPITAL FINANCING COSTS	60,379	60,379	0		0	136,603	136,603	0		0
10.	TOTAL EXPENDITURE	3,954,347	3,874,943	79,404	Underspend	2	9,194,264	9,093,264	101,000	Underspend	1
11.	INCOME	1,271,026	1,271,776	750	Over-recovery	0	2,072,823	2,121,823	49,000	Over-recovery	2
12.	NET EXPENDITURE	2,683,321	2,603,167	80,154	Underspend	3	7,121,441	6,971,441	150,000	Underspend	2

NORTH LANARKSHIRE COUNCIL

FINANCIAL MONITORING REPORT

1 APRIL 2006 TO 10 NOVEMBER 2006 (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	1,312,114	1,274,554	37,560	Underspend	3	2,190,700	2,150,700	40,000	Underspend	2
2.	PROPERTY COSTS	15,044	11,601	3,443	Underspend	23	27,693	25,193	2,500	Underspend	9
3.	SUPPLIES AND SERVICES	255,734	246,207	9,527	Underspend	4	416,561	406,561	10,000	Underspend	2
4.	TRANSPORT & PLANT	53,954	45,503	8,451	Underspend	16	121,115	116,115	5,000	Underspend	4
5.	ADMINISTRATION COSTS	249,190	233,032	16,158	Underspend	6	630,328	612,328	18,000	Underspend	3
6.	PAYMENTS TO OTHER BODIES	15,622	6,351	9,271	Underspend	59	40,000	30,000	10,000	Underspend	25
7.	OTHER EXPENDITURE	32,612	29,041	3,571	Underspend	11	53,000	55,000	(2,000)	Overspend	(4)
8.	APPORTIONED EXPENSES	17,343	17,343	0		0	1,018,754	1,018,754	0		0
9.	CAPITAL FINANCING COSTS	32,087	32,087	0		0	43,944	43,944	0		0
10.	TOTAL EXPENDITURE	1,983,700	1,895,719	87,981	Underspend	4	4,542,095	4,458,595	83,500	Underspend	2
11.	INCOME	365,090	321,779	(43,311)	Under-recovery	(12)	600,746	580,746	(20,000)	Under-recovery	(3)
12.	NET EXPENDITURE	1,618,610	1,573,940	44,670	Underspend	3	3,941,349	3,877,849	63,500	Underspend	2

NORTH LANARKSHIRE COUNCIL

FINANCIAL MONITORING REPORT

1 APRIL 2006 TO 10 NOVEMBER 2006 (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	1,066,046	1,063,047	2,999	Underspend	0	1,723,146	1,713,146	10,000	Underspend	1
2.	PROPERTY COSTS	0	0	0		0	0	0	0		0
3.	SUPPLIES AND SERVICES	18,118	13,262	4,856	Underspend	27	29,437	26,437	3,000	Underspend	10
4.	TRANSPORT & PLANT	15,177	7,165	8,012	Underspend	53	32,867	26,867	6,000	Underspend	18
5.	ADMINISTRATION COSTS	33,106	43,678	(10,572)	Overspend	(32)	46,502	54,002	(7,500)	Overspend	(16)
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	3,791	3,791	0		0	510,435	510,435	0		0
9.	CAPITAL FINANCING COSTS	0	0	0		0	0	0	0		0
10.	TOTAL EXPENDITURE	1,136,238	1,130,943	5,295	Underspend	0	2,342,387	2,330,887	11,500	Underspend	0
11.	INCOME	154,586	150,418	(4,168)	Under-recovery	(3)	251,200	256,200	5,000	Over-recovery	2
12.	NET EXPENDITURE	981,652	980,525	1,127	Underspend	0	2,091,187	2,074,687	16,500	Underspend	1

NORTH LANARKSHIRE COUNCIL

FINANCIAL MONITORING REPORT

1 APRIL 2006 TO 10 NOVEMBER 2006 (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	345,633	333,548	12,085	Underspend	3	566,083	554,083	12,000	Underspend	2
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	728	9,142	(8,414)	Overspend	(>100)	1,184	9,184	(8,000)	Overspend	(>100)
5.	ADMINISTRATION COSTS	71,286	94,594	(23,308)	Overspend	(33)	120,449	125,449	(5,000)	Overspend	(4)
6.	PAYMENTS TO OTHER BODIES	0	0	0		0	0	0	0		0
7.	OTHER EXPENDITURE	10,152	6,912	3,240	Underspend	32	16,500	13,500	3,000	Underspend	18
8.	APPORTIONED EXPENSES	8,708	8,708	0		0	554,262	554,262	0		0
9.	CAPITAL FINANCING COSTS	19,241	19,241	0		0	63,748	63,748	0		0
10.	TOTAL EXPENDITURE	455,748	472,145	(16,397)	Overspend	(4)	1,332,347	1,330,347	2,000	Underspend	0
11.	INCOME	465,248	472,657	7,409	Over-recovery	2	756,000	779,000	23,000	Over-recovery	3
12.	NET EXPENDITURE	(9,500)	(512)	(8,988)	Overspend	(> 100)	576,347	551,347	25,000	Underspend	4

NORTH LANARKSHIRE COUNCIL

FINANCIAL MONITORING REPORT

1 APRIL 2006 TO 10 NOVEMBER 2006 (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)		(6)	ANNUAL BUDGET (7)	PROJECTED OUTTURN (8)	PROJECTED VARIANCE (9)		(10)
		£	£	£		%	£	£	£		%
1.	EMPLOYEE COSTS	341,747	345,587	(3,840)	Overspend	(1)	576,699	576,699	0		0
2.	PROPERTY COSTS	4,042	0	4,042	Underspend	0	11,441	10,441	1,000	Underspend	9
3.	SUPPLIES AND SERVICES	5,140	3,291	1,849	Underspend	36	10,796	9,296	1,500	Underspend	14
4.	TRANSPORT & PLANT	3,312	1,190	2,122	Underspend	64	7,000	5,500	1,500	Underspend	21
5.	ADMINISTRATION COSTS	12,200	14,019	(1,819)	Overspend	(15)	19,817	19,817	0		0
6.	PAYMENTS TO OTHER BODIES	1,232	1,061	171	Underspend	14	2,000	2,000	0		0
7.	OTHER EXPENDITURE	0	0	0		0	0	0	0		0
8.	APPORTIONED EXPENSES	1,937	1,937	0		0	320,771	320,771	0		0
9.	CAPITAL FINANCING COSTS	9,051	9,051	0		0	28,911	28,911	0		0
10.	TOTAL EXPENDITURE	378,661	376,136	2,525	Underspend	1	977,435	973,435	4,000	Underspend	0
11.	INCOME	286,102	326,922	40,820	Over-Recovery	14	464,877	505,877	41,000	Over-recovery	9
12.	NET EXPENDITURE	92,559	49,214	43,345	Underspend	47	512,558	467,558	45,000	Underspend	9