

To: POLICY & RESOURCES (FINANCE) SUB COMMITTEE		Subject: 2005/06 BUDGET MONITORING REPORT  PERIOD 01/04/05 – 9/12/05 (PERIOD 9) MISCELLANEOUS SERVICES
From: DIRECTOR OF FINANCE		
Date: 9 January 2006	Ref: JV/PH/BB/1	

1. **Introduction**

1.1 This report compares actual expenditure on Miscellaneous Services against estimates for the year-to-date. The report also presents a projected outturn for the year and provides explanations of the most significant variances.

2. **Summary of Budget Variances**

2.1 The net expenditure at Period 9 shows an underspend of £47,691 or 2% of the budget to date and the projected outturn indicates an underspend of £47,700 of the annual estimates which has remained the same as the previously reported projected underspend.

3. **Explanation of Major Outturn Variances**

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3.1 **Employee Costs**

18,500 Overspend

The pension costs relating to both ex-DLO and ex-CDC employees have not reduced as quickly as originally anticipated. Additionally, National Insurance costs on the current level of members' allowances paid are in excess of the budget provision.

3.2 **Contingencies / Training Costs**

10,000 Underspend

This projection relates to the Members' training programme, which is currently underspent, however there are ongoing proposals that may alter this forecast position.

3.3 **Quick Win Efficiency Savings**

64,200 Underspend

This underspend is the result of the review undertaken for the supply of water coolers and coffee machines to all council departments. The review findings, reported to Sub Committee on 3 March 2005, highlighted that savings will be generated as a result of rationalising both equipment rental and supplies.

The procurement efficiencies previously approved in relation to Telecommunications and Photocopiers will feature in future reports once operational issues are resolved.

4. **Summary**

4.1 The favourable year end projection is mainly as a result of the savings within the Members Training programme and the generation of efficiency savings identified in the provision of water coolers, which offset the higher than anticipated pension costs stated in 3.1 above.

5. **Recommendation**

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

A handwritten signature in black ink, appearing to read 'Ahtu Luth', is positioned above the title 'Director of Finance'.

**Director of Finance**

**NORTH LANARKSHIRE COUNCIL**

**FINANCIAL MONITORING REPORT**

**1 APRIL 2005 To 9 DECEMBER 2005 (Period 9)**

**COMMITTEE : POLICY and RESOURCES (FINANCE) SUB**

**SERVICE : MISCELLANEOUS SERVICES**

LINE NO. (1)	DESCRIPTION (2)	BUDGET TO DATE (3)	ACTUAL TO DATE (4)	YEAR-TO-DATE VARIANCES (5)			ANNUAL BUDGET (7)	PROJECTED OUTTURN (8)	PROJECTED OUT-TURN VARIANCES (9)		
		£	£	£					£	£	
1.	EMPLOYEE COSTS	501,930	505,180	(3,250)	Overspend	(1)	748,862	767,362	(18,500)	Overspend	(2)
2.	TRANSPORT & PLANT	78,680	72,604	6,076	Underspend	8	123,849	123,849	0		0
3.	ADMINISTRATION COSTS	925,719	929,719	(4,000)	Overspend	(0)	1,346,852	1,354,852	(8,000)	Overspend	(1)
4.	GROUP LIFE ASSURANCE	135,256	135,256	0		0	202,900	202,900	0		0
5.	PAYMENTS TO OTHER BODIES	324,422	318,183	6,239	Underspend	2	759,786	759,786	0		0
6.	OTHER EXPENDITURE	(25,126)	(19,545)	(5,581)	Overspend	22	(35,849)	(35,849)	0		0
7.	APPORTIONED EXPENSES	282,001	282,001	0		0	5,001,693	5,001,693	0		0
8.	CONTINGENCIES	21,336	13,152	8,184	Underspend	38	50,000	40,000	10,000	Underspend	20
9.	EXTERNAL FUNDING PROVISION	290,945	290,945	0		0	1,050,000	1,050,000	0		0
10.	EXTERNAL AUDIT FEE	350,800	350,800	0		0	373,000	373,000	0		0
11.	BEST VALUE REPORTING	0	0	0		0	140,000	140,000	0		0
12.	CAPITAL CHARGES	19,430	19,430	0		0	37,681	37,681	0		0
13.	PRUDENTIAL CODE FUNDING	0	0	0		0	2,500,000	2,500,000	0		0
14.	QUICK WIN EFFICIENCIES	40,023	0	40,023	Underspend	100	64,200	0	64,200	Underspend	100
15.	TOTAL EXPENDITURE	2,945,416	2,897,725	47,691	Underspend	2	12,362,974	12,315,274	47,700	Underspend	0
16.	INCOME	0	0	0		0	0	0	0		0
17.	NET EXPENDITURE	2,945,416	2,897,725	47,691	Underspend	2	12,362,974	12,315,274	47,700	Underspend	0