

REPORT

To: POLICY & RESOURCES (FINANCE) SUB COMMITTEE		Subject: 2006/07 BUDGET MONITORING REPORT PERIOD 01/04/06 – 10/11/06 (PERIOD 8) MISCELLANEOUS SERVICES
From: DIRECTOR OF FINANCE		
Date: 4 December 2006	Ref. JV/PH/BB/2	

1. **Introduction**

1.1 This report compares actual expenditure and income 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 for Period 8 shows an underspend of £109,686 or 5% of the budget to date and the projected outturn indicates an underspend of £478,323 (4%) of the annual estimates which has increased compared to the previously reported projected underspend of £222,823 (2%). This increase is mainly due to the ongoing re-assessment of projected spend on several expenditure headings within the service together with the recent successful rates revaluation appeals for various Council properties backdated to 1 April 2005.

3. **Explanation of Major Outturn Variances**

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3.1 <u>Employee Costs</u>	12,000 Underspend
The pension costs relating to both ex-DLO and ex-CDC employees are forecast to be underspent. Additionally, National Insurance costs on the current level of members' allowances paid are less than the budget provision.	
3.2 <u>Administration Costs</u>	10,000 Underspend
This saving relates to several expenditure headings where a projected underspend is anticipated.	
3.3 <u>Other Expenditure</u>	250,000 Underspend
The majority of this underspend is the result of successful Rates revaluation appeals in respect of Education and other Council properties with the rebates being backdated to 1 April 2005.	
3.4 <u>Contingencies / Training Costs</u>	8,000 Underspend
This projection relates to the Members' training programme, which is currently underspent, however there are developments that may alter this forecast position, e.g. the recent APSE seminar on Proportional Representation, Single Transferable Voting (STV) and the management of Multi Member Wards.	

3.5 Procurement Efficiencies re Telephony Savings

198,323 Underspend

This underspend is the result of the review undertaken for the supply and usage of both mobile and landline telephones for all council departments. The report to Sub Committee on 9 May 2006, highlighted that savings will be generated as a result of the rationalisation of both equipment rentals and supplies.

4. Recommendation

4.1 It is recommended that the Sub-Committee notes the contents of this report.



Director of Finance

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 : 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)		(6)	ANNUAL BUDGET (7)	PROJECTED (8)	PROJECTED OUT-TURN VARIANCES (9)		(10)
		£	£	£			£	£	£		
1.	EMPLOYEE COSTS	452,084	440,497	11,587	Underspend	3	844,559	832,559	12,000	Underspend	1
2.	PROPERTY COSTS	454	454	0		0	3,060	3,060	0		0
3.	TRANSPORT & PLANT	62,170	57,015	5,155	Underspend	8	123,849	123,849	0		0
4.	ADMINISTRATION COSTS	877,683	860,977	16,706	Underspend	2	1,365,752	1,355,752	10,000	Underspend	1
5.	GROUP LIFE ASSURANCE	118,354	118,354	0		0	202,900	202,900	0		0
6.	PAYMENTS TO OTHER BODIES	221,284	212,268	9,016	Underspend	4	769,786	769,786	0		0
7.	OTHER EXPENDITURE	(20,910)	(81,461)	60,551	Underspend	>100	(55,849)	(305,849)	250,000	Underspend	>100
8.	APPORTIONED EXPENSES	125,112	125,112	0		0	5,023,103	5,023,103	0		0
9.	CONTINGENCIES	17,251	10,580	6,671	Underspend	39	45,000	37,000	8,000	Underspend	18
10.	EXTERNAL FUNDING PROVISION	132,298	132,298	0		0	363,000	363,000	0		0
11.	EXTERNAL AUDIT FEE	27,600	27,600	0		0	415,000	415,000	0		0
12.	BEST VALUE REPORTING	0	0	0		0	140,000	140,000	0		0
13.	CAPITAL CHARGES	14,061	14,061	0		0	37,681	37,681	0		0
14.	PRUDENTIAL CODE FUNDING	0	0	0		0	3,750,000	3,750,000	0		0
15.	SCOTTISH EXECUTIVE INITIATIVES	0	0	0		0	202,000	202,000	0		0
16.	PROCURING TELEPHONY SAVINGS	0	0	0		0	198,323	0	198,323	Underspend	100
17.	TOTAL EXPENDITURE	2,027,441	1,917,755	109,686	Underspend	5	13,428,164	12,949,841	478,323	Underspend	4
18.	INCOME	0	0	0		0	2,215,000	2,215,000	0		0
19.	NET EXPENDITURE	2,027,441	1,917,755	109,686	Underspend	5	11,213,164	10,734,841	478,323	Underspend	4