

NORTH LANARKSHIRE COUNCIL
REPORT

TO	SOCIAL WORK COMMITTEE		SUBJECT	1997/98 BUDGET MONITORING
FROM	DIRECTOR OF FINANCE			PERIOD 1/4/97 - 01/03/98
DATE	17/02/98	Ref. : PH		SOCIAL WORK

Introduction

I enclose the Budgetary Control Report for the period 1 April 1997 to 1 March 1998. The report provides a comparison of actual expenditure and income against estimated expenditure and income and provides explanations of the more significant variations.

Summary of Budget Variances

The Net Expenditure for the period shows an overspend of £154,491 or -0% of the budget to date. The major reason for the variance is the cost of the Voluntary Redundancy Scheme amounting to £780,405.

The Department have instigated a major savings exercise to compensate for the staff costs incurred as a result of these Early Retiral Payments and other overspends. Savings have been instigated primarily in the areas of Residential Homes for Children and The Elderly as well as within specific projects for the handicapped. This has been achieved through a programme of rationalisation within the department.

The total savings made by The Department to 1 March 1998 are £930,000 and these are explained in detail in the report.

The major variances , as detailed within the attached pages , can be summarised as follows :-

Major Areas of Overspend

	£	£
1. <u>Employee Costs</u>		<u>1,814,220</u>

There has been a number of Early Retirals within the Operations and Care of the Elderly Divisions. The cost of these Early Retirals, together with the overspend on Home Help wages as a result of the increased number of clients being cared for within the community, account for the majority of the overall overspend in this area. Other areas of departmental staff costs are constantly being monitored to ensure that expenditure remains within budget. In addition, the current superannuation contribution is in excess of the annual estimate and this is also contributing to the adverse variance. Savings have been instigated in the areas of Childcare and Care of the Elderly, these form part of a major savings exercise designed to compensate for the costs incurred as a result of early retiral payments.

The total variance can be analysed as follows;

Cost of Early Retirals	939,329
Home Help Service	441,888
Staff Overspends due to Budget Regradings and Temporary Cover for Sickness Absence	225,413
Community Alarm System Insufficient Budget	74,407
Superannuation contribution in excess of budget	493,645
Savings in the area of Childcare	(160,462)
Savings in the area of Elderly Care	<u>(200,000)</u>
	<u>1,814,220</u>

Major Areas of Overspend (cont'd)

£ £

2. Administration110,235

The overspend is largely due to overspends in stationery, telephones and other administrative supplies. Telephone systems within area teams have been improved and upgraded to cope with the demands of the new authority while stationery and other supplies have received insufficient budget.

3. Transport56,291

The overspend is due to an overspend in the area of staff travel and subsistence. The corporate savings imposed by the council have resulted in a reduction in the budget for this area but staff usage has remained at a constant level in order to maintain levels of service.

£ £

Major Areas of Underspend1. Supplies and Services55,275

The underspend in this area is due to slippage incurred in the area of Day Opportunities for those clients with learning disabilities. This is a result of a savings programme instigated by the department.

2. Payments to Other Bodies1,717,842

The underspend in this area is due to fewer elderly people being cared for in Residential Homes than budgeted and a greater proportion of clients being cared for within the community. In addition, there has been slippage in the payments to Voluntary Organisations in the areas of Mental Health and Learning Disabilities, due to the instigation of the savings programme.

3. Income58,843

The main reasons for the over-recovery in Income is the receipt of higher tranches of grants for Offenders Services as well as the increased income in the area of Residential Care for the Elderly.

Recommendations

The committee note the contents of this report.



Director of Finance

FINANCIAL MONITORING REPORT

1 April 1997 To 1 March 1998

COMMITTEE : SOCIAL WORK

TOTAL

TOTAL BUDGET (1)	LINE NO. (2)	DESCRIPTION (3)	BUDGET TO DATE (4)	ACTUAL TO DATE (5)	VARIANCE	
					(6)	% (7)
£			£	£	£	
32,143,570	1.	EMPLOYEE COSTS	28,706,061	30,520,281	(1,814,220) Overspend	-6%
3,863,412	2.	PROPERTY COSTS	2,431,957	2,421,021	10,936 Underspend	0%
1,343,990	3.	SUPPLIES AND SERVICES	1,060,216	1,004,941	55,275 Underspend	5%
2,210,566	4.	TRANSPORT & PLANT	1,089,751	1,146,042	(56,291) Overspend	-5%
502,211	5.	ADMINISTRATION COSTS	435,595	545,830	(110,235) Overspend	-25%
22,904,275	6.	PAYMENTS TO OTHER BODIES	19,958,047	18,240,205	1,717,842 Underspend	9%
1,968,882	7.	OTHER EXPENDITURE	558,493	573,253	(14,760) Overspend	-3%
1,730,170	8.	CAPITAL FINANCING CHARGES	-	-	- -	-
120,000	9.	INTEREST ON REVENUE BALANCES	-	-	- -	-
2,129,910	10.	APPORTIONED EXPENSES	503,000	501,881	1,119 Underspend	0%
68,916,986	10.	TOTAL EXPENDITURE	54,743,120	54,953,454	(210,334) Overspend	-0%
10,000,717	11.	INCOME	6,656,288	6,715,131	58,843 Over-recovered	1%
58,916,269	12.	NET EXPENDITURE	48,086,832	48,238,323	(151,491) Overspend	-0%

Analysis of the major variances are on pages 4 - 15

FINANCIAL MONITORING REPORT

1 April 1997 To 1 March 1998

COMMITTEE : SOCIAL WORKDIVISION: OPERATIONS & SERVICING

TOTAL BUDGET (1)	LINE NO. (2)	DESCRIPTION (3)	BUDGET TO DATE (4)	ACTUAL TO DATE (5)	VARIANCE	
					(6)	% (7)
£			£	£	£	
12,284,148	1.	EMPLOYEE COSTS	11,006,358	11,568,969	(562,611) Overspend	-5%
1,751,089	2.	PROPERTY COSTS	718,059	712,578	5,481 Underspend	1%
181,750	3.	SUPPLIES AND SERVICES	113,767	114,972	(1,205) Overspend	-1%
646,716	4.	TRANSPORT & PLANT	569,148	625,833	(56,685) Overspend	-10%
331,058	5.	ADMINISTRATION COSTS	290,798	410,377	(119,579) Overspend	-41%
816,720	6.	PAYMENTS TO OTHER BODIES	555,208	542,884	12,324 Underspend	2%
313,155	7.	OTHER EXPENDITURE	204,929	198,801	6,128 Underspend	3%
1,730,170	8.	CAPITAL FINANCING CHARGES	-	-	-	-
120,000	9.	INTEREST ON REVENUE BALANCES	-	-	-	-
2,129,910	10.	APPORTIONED EXPENSES	503,000	501,881	1,119 Underspend	-
20,304,716	11.	TOTAL EXPENDITURE	13,961,267	14,676,295	(715,028) Overspend	-5%
5,458,077	12.	INCOME	4,153,216	4,093,327	(59,889) Under-recovered	-1%
14,846,639	13.	NET EXPENDITURE	9,808,051	10,582,968	(774,917) Overspend	-8%

See Page 5 for variance analysis

FINANCIAL MONITORING REPORT 1997/98 - VARIANCE ANALYSIS

COMMITTEE : SOCIAL WORKDIVISION : OPERATIONS AND
SERVICING

£

£

1. Employee Costs**562,611 Overspend**

The variance can be summarised as follows:

Cost of Early Retiral Scheme	208,389
Net effect of Pension Increases not budgeted for	11,863
Superannuation contribution rate in excess of budget	<u>342,359</u>
	<u>562,611</u>

A number of staff within the Operations Division have taken advantage of the Early Retiral Scheme and the costs are shown in this area. In addition, the current superannuation contribution is in excess of the annual estimate and this is contributing to the adverse variance.

2. Transport Costs**56,685 Overspend**

The overspend is due to an overspend in the area of staff travel and subsistence. Due to a corporate savings programme, imposed by the council at the start of the financial year, the budgeted expenditure has reduced but the level of staff usage has remained at a constant level in order to maintain levels of service.

3. Administration Costs**119,579 Overspend**

The overspend in this area is due largely to the demands of the new authority. Telephone systems at a number of area offices required to be upgraded to cope with the demands of the new unitary authority, while stationery and other administration supplies have received insufficient budget to cope with these same demands.

4. Income**59,889 Under - recovered**

The under - recovery is due to the timing of receipt of Health Board monies. This area however, is projected to be in line with budget.

FINANCIAL MONITORING REPORT**1 April 1997 To 1 March 1998****COMMITTEE : SOCIAL WORK****DIVISION: RA CHILDREN**

TOTAL BUDGET (1)	LINE NO. (2)	DESCRIPTION (3)	BUDGET TO DATE (4)	ACTUAL TO DATE (5)	VARIANCE	
					(6)	(7)
£			£	£	£	
2,001,660	1.	EMPLOYEE COSTS	1,787,823	1,694,112	93,711 Underspend	5%
233,545	2.	PROPERTY COSTS	126,457	124,566	1,891 Underspend	1%
209,430	3.	SUPPLIES AND SERVICES	155,415	143,910	11,505 Underspend	7%
21,920	4.	TRANSPORT & PLANT	19,131	31,485	(12,354) Overspend	-65%
25,824	5.	ADMINISTRATION COSTS	21,847	25,281	(3,434) Overspend	-16%
2,183,890	6.	PAYMENTS TO OTHER BODIES	2,016,546	2,023,826	(7,280) Overspend	-0%
(43,160)	7.	OTHER EXPENDITURE	-	-	- -	-
-	8.	CAPITAL FINANCING CHARGES	-	-	- -	-
-	9.	INTEREST ON REVENUE BALANCES	-	-	- -	-
-	10.	APPORTIONED EXPENSES	-	-	- -	-
4,633,109	11.	TOTAL EXPENDITURE	4,127,219	4,043,180	84,039 Underspend	2%
4,870	12.	INCOME	4,120	8,558	4,438 Over-recovered	108%
4,628,239	13.	NET EXPENDITURE	4,123,099	4,034,622	88,477 Underspend	2%

See Page 7 for variance analysis

FINANCIAL MONITORING REPORT 1997/98 - VARIANCE ANALYSIS

COMMITTEE : SOCIAL WORKDIVISION : RA CHILDREN

	£	£
1. <u>Employee Costs</u>		<u>93,711 Underspend</u>
Salaries & Wages		
Overspend in Care Staff	66,751	
less Underspend re Leslie Street Home	<u>160,462</u>	
	(93,711)	
	<u> </u>	

There is an overspend in care staff in this area due to the employment of additional specialised staff to deal with a difficult client group and also the employment of temporary staff to cover for permanent staff on sickness absence. However, this is offset by an underspend in staff costs due to the planned opening of a new children's home in Leslie Street Motherwell not going ahead this financial year. This is resulting in substantial savings in the area of childcare.

2. Payments to other Bodies**7,280 Overspend**

The overspend in this area is made up of a number of factors. Underspends in areas of residential childcare within the North Lanarkshire Area are offset by overspends partly due to incorrect budget phasing but more importantly due to the increasing cost of childcare payments such as adoption and fostering payments. This has resulted in the reported overall overspend of £7,280.

FINANCIAL MONITORING REPORT

1 April 1997 To 1 March 1998

COMMITTEE : SOCIAL WORKDIVISION: RAELDERLY

TOTAL BUDGET (1)	LINE NO. (2)	DESCRIPTION (3)	BUDGET TO DATE (4)	ACTUAL TO DATE (5)	VARIANCE		
					£	£	
£			£	£	£	£	
4,489,255	1.	EMPLOYEE COSTS	4,096,768	4,434,561	(337,793)	Overspend	-8%
701,185	2.	PROPERTY COSTS	643,861	641,451	2,410	Underspend	0%
119,910	3.	SUPPLIES AND SERVICES	86,444	85,184	1,260	Underspend	1%
47,087	4.	TRANSPORT & PLANT	16,300	11,340	4,960	Underspend	30%
24,899	5.	ADMINISTRATION COSTS	21,065	17,453	3,612	Underspend	17%
10,183,815	6.	PAYMENTS TO OTHER BODIES	9,251,132	8,380,086	871,046	Underspend	9%
40,000	7.	OTHER EXPENDITURE	40,000	77,463	(37,463)	Overspend	-94%
-	8.	CAPITAL FINANCING CHARGES	-	-	-	-	-
-	9.	INTEREST ON REVENUE BALANCES	-	-	-	-	-
-	10.	APPORTIONED EXPENSES	-	-	-	-	-
15,606,151	11.	TOTAL EXPENDITURE	14,155,570	13,647,538	508,032	Underspend	4%
1,240,580	12.	INCOME	1,239,367	1,261,840	22,473	Over-recovered	2%
14,365,571	13.	NET EXPENDITURE	12,916,203	12,385,698	530,505	Underspend	4%

See Page 9 for variance analysis

FINANCIAL MONITORING REPORT 1997/98 - VARIANCE ANALYSIS

COMMITTEE : SOCIAL WORKDIVISION : RA ELDERLY

£

£

1. Employee Costs**337,793 Overspend**

Cost of Early Retirals	537,793
less Savings re delay in implementation of Homecare Review	<u>200,000</u>
	<u>337,793</u>

The overspend in this area relates to costs incurred for early retirals as a result of the closure of two Residential Homes for the Elderly - Merrystone House and Kennilworth House. In addition, there are staff costs incurred in 1997/98 for these homes which were due to close on 1st April 1997 but in fact remained open into this financial year. This is compensated by savings due to the delay in the implementation of the homecare review.

2. Payments to Other Bodies**871,046 Underspend**

The variance relates to savings made within Residential Accommodation in a number of areas. More clients are being cared for within the community in these areas and this is borne out by the overspend shown in the area of Home Help wages. In addition, there has been slippage in the area of advocacy for the elderly, this is a project designed to provide training and assistance to carers who will liaise with the department on behalf of the client. The slippage is a consequence of a savings programme instigated by the department.

FINANCIAL MONITORING REPORT

1 April 1997 To 1 March 1998

COMMITTEE : SOCIAL WORKDIVISION: RA LEARNING
DISABILITIES

TOTAL BUDGET (1)	LINE NO. (2)	DESCRIPTION (3)	BUDGET TO DATE (4)	ACTUAL TO DATE (5)	VARIANCE	
					(6)	(7)
£			£	£	£	
414,154	1.	EMPLOYEE COSTS	368,597	406,220	(37,623) Overspend	-10%
48,763	2.	PROPERTY COSTS	41,301	40,516	785 Underspend	2%
184,760	3.	SUPPLIES AND SERVICES	156,306	21,914	134,392 Underspend	86%
1,340	4.	TRANSPORT & PLANT	1,193	1,722	(529) Overspend	-44%
3,188	5.	ADMINISTRATION COSTS	2,697	2,190	507 Underspend	19%
4,197,230	6.	PAYMENTS TO OTHER BODIES	3,390,595	3,385,309	5,286 Underspend	-
593,312	7.	OTHER EXPENDITURE	50,000	42,258	7,742 Underspend	15%
-	8.	CAPITAL FINANCING CHARGES	-	-	- -	-
-	9.	INTEREST ON REVENUE BALANCES	-	-	- -	-
-	10.	APPORTIONED EXPENSES	-	-	- -	-
5,442,747	11.	TOTAL EXPENDITURE	4,010,689	3,900,129	110,560 Underspend	3%
69,210	12.	INCOME	58,552	70,937	12,385 Over-recovered	21%
5,373,537	13.	NET EXPENDITURE	3,952,137	3,829,192	122,945 Underspend	3%

See Page 11 for variance analysis

FINANCIAL MONITORING REPORT 1997/98 - VARIANCE ANALYSIS

COMMITTEE : SOCIAL WORKDIVISION : RA LEARNING
DISABILITIES

£

£

1. Employee Costs**37,623 Overspend**

The overspend is a result of the employment of additional staff to deal with a specialised client group and also the employment of temporary staff to cover for permanent staff on sickness absence.

2. Supplies and Services**134,392 Underspend**

The underspend in this area is due to slippage incurred in the area of Day Opportunities for those clients with learning disabilities. This is a result of the savings programme instigated by the Department.

FINANCIAL MONITORING REPORT**1 April 1997 To 1 March 1998****COMMITTEE : SOCIAL WORK****DIVISION: HOME HELP SERVICE**

TOTAL BUDGET (1)	LINE NO. (2)	DESCRIPTION (3)	BUDGET TO DATE (4)	ACTUAL TO DATE (5)	VARIANCE	
					(6)	(7)
£			£	£	£	
5,834,407	1.	EMPLOYEE COSTS	5,122,204	5,564,092	(441,888) Overspend	-9%
-	2.	PROPERTY COSTS	-	-	- -	-
7,210	3.	SUPPLIES AND SERVICES	6,100	6,119	(19) Overspend	-0%
203,742	4.	TRANSPORT & PLANT	177,747	164,669	13,078 Underspend	7%
360	5.	ADMINISTRATION COSTS	305	1,631	(1,326) Overspend	-
279,000	6.	PAYMENTS TO OTHER BODIES	279,000	273,851	5,149 Underspend	2%
-	7.	OTHER EXPENDITURE	-	-	- -	-
-	8.	CAPITAL FINANCING CHARGES	-	-	- -	-
-	9.	INTEREST ON REVENUE BALANCES	-	-	- -	-
-	10.	APPORTIONED EXPENSES	-	-	- -	-
6,324,719	11.	TOTAL EXPENDITURE	5,585,356	6,010,362	(425,006) Overspend	-8%
1,239,350	12.	INCOME	1,048,490	1,113,091	64,601 Over-recovered	6%
5,085,369	13.	NET EXPENDITURE	4,536,866	4,897,271	(360,405) Overspend	-8%

See Page 13 for variance analysis

FINANCIAL MONITORING REPORT 1997/98 - VARIANCE ANALYSIS

COMMITTEE : SOCIAL WORKDIVISION : HOME HELP SERVICE

£

£

1. Employee Costs**441,888 Overspend**

The variance is largely made up of the following:

Manual workers wages	333,310
Superannuation Contribution Rate in excess of Budget	70,648
Cost of Early Retirals	<u>37,930</u>
	<u>441,888</u>

The overspend relates to Home Help wages and the cost of Early Retirals.

Home Help wages are overspent because a greater proportion of clients are cared for within the community. However, this overspend is being offset by a reduction in the cost of Residential Accommodation for the elderly. It is anticipated that the overspend will be offset by a corresponding underspend in other areas of community care. In addition, area teams have been reviewing client needs to ensure that the level of service provided is commensurate with client needs.

This division has also had to bear costs relating to staff taking advantage of the Early Retiral Scheme.

2. Income**64,601 Over-recovery**

The over-recovery of income is due to staff maximising the income of clients when instigating a new charging policy which will increase the income from the Home Help Service. The budget phasing in this period is slightly behind actual in this area, and the over-recovery will reduce towards the end of the financial year.

FINANCIAL MONITORING REPORT

1 April 1997 To 1 March 1998

COMMITTEE : SOCIAL WORKDIVISION: OTHER SOCIAL WORK SERVICES

TOTAL BUDGET (1)	LINE NO. (2)	DESCRIPTION (3)	BUDGET TO DATE (4)	ACTUAL TO DATE (5)	VARIANCE	
					(6)	(7)
£			£	£	£	
7,119,946	1.	EMPLOYEE COSTS	6,324,311	6,852,327	(528,016) Overspend	-8%
1,128,830	2.	PROPERTY COSTS	902,279	901,910	369 Underspend	0%
640,930	3.	SUPPLIES AND SERVICES	542,184	632,842	(90,658) Overspend	-17%
1,289,761	4.	TRANSPORT & PLANT	306,232	310,993	(4,761) Overspend	-
116,882	5.	ADMINISTRATION COSTS	98,883	88,898	9,985 Underspend	10%
5,243,620	6.	PAYMENTS TO OTHER BODIES	4,465,566	3,634,249	831,317 Underspend	19%
1,065,575	7.	OTHER EXPENDITURE	263,564	254,731	8,833 Underspend	3%
-	8.	CAPITAL FINANCING CHARGES	-	-	- -	-
-	9.	INTEREST ON REVENUE BALANCES	-	-	- -	-
-	10.	APPORTIONED EXPENSES	-	-	- -	-
16,605,544	11.	TOTAL EXPENDITURE	12,903,019	12,675,950	227,069 Underspend	2%
1,988,630	12.	INCOME	152,543	167,378	14,835 Over-recovered	10%
14,616,914	13.	NET EXPENDITURE	12,750,476	12,508,572	241,904 Underspend	2%

See Page 15 for variance analysis

FINANCIAL MONITORING REPORT 1997/98 - VARIANCE ANALYSIS

COMMITTEE : SOCIAL WORK DIVISION : OTHER SOCIAL
WORK SERVICES

£

£

1. Employee Costs **528,016 Overspend**

The overspend in staff costs is due to a number of factors. Firstly, in the divisions of Intermediate Treatment Units and Other Services Children, staff expenditure has been processed through the actual divisions while the budget is held at area team level. This is being addressed by the department. Also, overspends in the divisions of Day Centres for the elderly and the physically and sensory handicapped are a result of staff regradings as well as the provision of temporary staff to cover for sickness absence. Other areas such as the operation of the Community Alarm System have received insufficient disaggregated budgets.

2. Supplies and Services **90,658 Overspend**

The overspend in this area is due to increased spend in the area of Aids and Adaptations for the handicapped. This is as a result of an effort to reduce client waiting lists and provide quick and practical help to clients who have been assessed as requiring Aids to everyday living. This expenditure will be compensated by savings in other areas of community care.

3. Payments to Other Bodies **831,317 Underspend**

The underspend in this area reflects the reduction in the use of services provided by other local authorities in the area of List D Schools. In addition, there has been slippage in the payments to voluntary organisations in the areas of Mental Health and Learning Disabilities due to the savings programme instigated by the department.

4. Other Expenditure **8,833 Underspend**

The underspend is due to the slow rate of expenditure on The Independent Living Fund. This area is expected to be fully expended by the year end.

NORTH LANARKSHIRE COUNCIL

REPORT

TO	SOCIAL WORK COMMITTEE		Subject : REVENUE BUDGET MONITORING REPORT PERIOD 1/4/97 TO 01/03/98 SOCIAL WORK DEPARTMENT SHELTERED WORKSHOP
FROM	DIRECTOR OF FINANCE		
DATE	27/03/98	Ref. : JM/CP	

Introduction

I enclose the Budgetary Control Report for period 1 April 1997 to 1 March 1998. The report provides a comparison of actual expenditure and income against estimated expenditure and income.

Summary of Budget Variances

The net expenditure position for the period shows an overspend of £10,245 or 6% of the cumulative budget to date.

The major variances can be explained as follows:-

Major Area of Overspend

£

Supplies and Services32,693

The reason for the overspend in this area is due to the higher than anticipated level of refurbishment work carried out by the workshop for other council departments in the latter part of the financial year. There has been a high level of activity in the area of refurbishment of Residential Homes within North Lanarkshire and purchases of materials and new machinery have been necessary. This expenditure will be offset towards the end of the financial year by an increased level of billing for work done and by the receipt of grant money from SEPACS in relation to the new machinery.

Major Area of Underspend

£

Employee Costs17,005

The underspend in this area is because the workshop is operating with two members of staff less than anticipated in the budget. This situation will continue until the year end.


Recommendation

The committee note the contents of this report.

Director of Finance

FINANCIAL MONITORING REPORT

1 April 1997 To 1 March 1998

COMMITTEE : SOCIAL WORKSERVICE : SHELTERED WORKSHOPS

TOTAL BUDGET (1)	LINE NO. (2)	DESCRIPTION (3)	BUDGET TO DATE (4)	ACTUAL TO DATE (5)	VARIANCE (6)	% (7)
301,294	1.	EMPLOYEE COSTS	265,862	248,857	17,005 Underspend	-6%
17,168	2.	PROPERTY COSTS	14,863	11,737	3,126 Underspend	-21%
85,600	3.	SUPPLIES AND SERVICES	85,600	118,293	(32,693) Overspend	38%
30,000	4.	TRANSPORT & PLANT	5,000	3,588	1,412 Underspend	-28%
3,978	5.	ADMINISTRATION COSTS	3,398	3,024	374 Underspend	-11%
125,000	6.	PAYMENTS TO OTHER BODIES	64,500	60,293	4,207 Underspend	-7%
-	7.	OTHER EXPENDITURE	-	-	- -	-
26,390	8.	CAPITAL FINANCING CHARGES	-	-	- -	-
400	9.	INTEREST ON REVENUE BALANCES	-	-	- -	-
589,830	10.	TOTAL EXPENDITURE	439,223	445,792	(6,569) Overspend	1%
404,470	11.	INCOME	277,777	274,101	(3,676) Under-recovery	1%
185,360	12.	NET EXPENDITURE	161,446	171,691	(10,245) Overspend	6%

See Page 3 for variance analysis

