

TO	SOCIAL WORK COMMITTEE	SUBJECT :	REVENUE BUDGET MONITORING REPORT
FROM	DIRECTOR OF FINANCE		PERIOD 1/4/98 - 16/08/98
DATE	18 September 1998	Ref. : PH	SOCIAL WORK DEPARTMENT

Introduction

I enclose the Budgetary Control Report for the period 1 April 1998 to 16 August 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 £54,965 or -0% of the budget to date. The Projected Out-turn also shows that the department is on course to keep within it's overall budget.

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

Explanation of Major Variances

	£
1. <u>Employee Costs</u>	<u>959,294</u> Overspend

The current overspend of £959,294 in this area is anticipated to out-turn at £780,000. Staff costs incurred by the department as a result of the spend to save scheme will be recovered by government grant. This will contribute to the reduction in the overspend at year end.

- 1.1 Early retiral costs , mainly within Care for the Elderly division , account for £140,000 to date. Of this total, £60,000 is expected to be covered by government grant under the spend to save scheme.
- 1.2 Expenditure on Superannuation Employer's Contributions is currently showing an overspend. However, this area is subject to constant departmental monitoring.
- 1.3 Residual staff costs have been incurred in 1998/99 following the closures of Sir John Mann Home for the elderly and Bellshill Childrens Home. These costs total approximately £90,000.
- 1.4 Within RA Learning Disabilities division , temporary staff have been employed in order to maintain service levels dealing with a difficult client group while permanent staff are on sickness leave. This accounts for the overspend of £32,000 within this division.
- 1.5 There is an overspend in the area of Homecare which is a direct result of more clients electing to be cared for within their own home. The current overspend is £184,000. This overspend is being underpinned by underspends in other areas. Reviews are ongoing to bring service levels into line with budget, these reviews however require to take account of client need.

Explanation of Major Variances Cont'd

£

- 1.6 There is currently an overspend in the area of childcare due to the requirement for 24hr supervision for a family in the Coatbridge area. The current overspend in this area is £68,000.
- 1.7 There are overspends in the area of Other Social Work Services due to a number of factors. Temporary cover for sickness absence in Day Centres for Learning Difficulties and Day Centres for the Physically handicapped is contributing to the overspend as is the cost of the Community Alarm System and the operation of two Sheltered Housing Complexes in the Wishaw area.

2. Property Costs 55,900 Overspend

The overspend in this area is due to the timing of payments for rents and cleaning services as well as expenditure on Aids for the handicapped. This area is however expected to be on target by the year end.

3. Supplies and Services 71,633 Underspend

The underspend in this area is due to timing variations in the payment of invoices for tools and equipment and clients clothing. The underspend will reduce as the year progresses and invoices are processed. Expenditure in this area is expected to be in line with budget at year end.

4. Transport and Plant 169,496 Overspend

Travelling and Subsistence expenditure to date is £105,000. The budget for this area was reduced as part of a programme of corporate savings. The level of staff usage has remained at a high level. The underspend is expected to reduce as the financial year progresses and timing variations in transport charges are brought into line. The area of staff travel is expected to out-turn at approximately £70,000 over budget at year end.

5. Administration Costs 148,683 Overspend

- 5.1 Administration Costs are overspent largely because of expenditure on new telephones and fax lines within new Social Work buildings. This area is expected to be overspent at the year end.
- 5.2 A contributing factor to the overspend is an insurance recharge of £55,000 for which there is currently no budget allocated to the department. This situation will be redressed in the coming months and subsequently the overspend in Administration costs will reduce.

Administration costs are expected to out-turn at approximately £100,000 over budget at year end.

Explanation of Major Variances Con'td

£

6 Payments to Other Bodies 913,130 Underspend

This area is expected to be underspent by approximately £450,00 at year end.

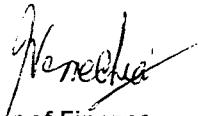
- 6.1 There is a current underspend in this area due to the slippage in the implementation of the Intensive Homecare Project and the Homecare Review. Also there is slippage in community care projects as a result of the overspend in home help wages to allow clients to be cared for at home.
- 6.2 Supplementation Payments are currently running behind anticipated levels although it is expected that expenditure in this area will catch up as the year progresses.
- 6.3 There is also a delay in the payment of user agreements for List D Schools and Assessment centres.

7 Other Expenditure 233,525 Underspend

This area is expected to be underspent by approximately £350,000 at year end. The underspend can be attributed to slippage in the divisions of Operations and Services and Learning Disabilities in various projects such as Mental Illness Programs and Advocacy Projects.

Recommendation

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



Director of Finance

FINANCIAL MONITORING REPORT

1 April 1998 to 16 August 1998

COMMITTEE: SOCIAL WORK

TOTAL

LINE NO. (1)	DESCRIPTION (2)	BUDGET TO DATE (3)	ACTUAL TO DATE (4)	YEAR TO DATE VARIANCES (5)		% (6)	ANNUAL BUDGET (7)	PROJECTED OUTTURN (8)	PROJECTED OUTTURN VARIANCES (9)		% (10)
		£	£	£			£	£	£		
1.	EMPLOYEE COSTS	11,621,249	12,580,543	(959,294)	Overspend	-8%	33,149,522	33,929,522	(780,000)	Overspend	-2%
2.	PROPERTY COSTS	890,086	945,986	(55,900)	Overspend	-6%	3,900,210	3,900,210	-		-
3.	SUPPLIES AND SERVICES	368,835	297,202	71,633	Underspend	19%	1,327,157	1,327,157	-		-
4.	TRANSPORT & PLANT	767,763	937,259	(169,496)	Overspend	-22%	2,381,127	2,451,127	(70,000)	Overspend	-3%
5.	ADMINISTRATION COSTS	160,469	309,152	(148,683)	Overspend	-93%	520,998	620,998	(100,000)	Overspend	-19%
6.	PAYMENTS TO OTHER BODIES	8,396,199	7,483,069	913,130	Underspend	11%	24,582,755	24,132,755	450,000	Underspend	2%
7.	OTHER COSTS	680,234	446,709	233,525	Underspend	34%	2,649,962	2,299,962	350,000	Underspend	13%
8.	APPORTIONED EXPENSES	-	-	-			1,978,104	1,978,104	-		
9.	CAPITAL FINANCING CHARGES	-	-	-			1,276,000	1,276,000	-		
10.	TOTAL EXPENDITURE	22,884,835	22,999,920	(115,085)	Overspend	-1%	71,765,835	71,915,835	(150,000)	Overspend	-0%
11.	INCOME	1,932,169	1,992,289	60,120	Over-recovery	3%	11,157,605	11,307,605	150,000	Over-recovery	1%
12.	NET EXPENDITURE	20,952,666	21,007,631	(54,965)	Overspend	-0%	60,608,230	60,608,230	-		-

FINANCIAL MONITORING REPORT

1 April 1998 to 16 August 1998

COMMITTEE: SOCIAL WORK

DIVISION: OPERATIONS AND SERVICING

LINE NO. (1)	DESCRIPTION (2)	BUDGET TO DATE (3)	ACTUAL TO DATE (4)	YEAR TO DATE VARIANCES (5)		% (6)	ANNUAL BUDGET (7)	PROJECTED OUTTURN (8)	PROJECTED OUTTURN VARIANCES (9)		% (10)
		£	£	£			£	£	£		
1.	EMPLOYEE COSTS	4,415,877	4,862,762	(446,885)	Overspend	-10%	12,398,210	12,528,210	(130,000)	Overspend	-1%
2.	PROPERTY COSTS	390,634	363,834	26,800	Underspend	7%	1,799,999	1,799,999	-		-
3.	SUPPLIES AND SERVICES	47,389	35,935	11,454	Underspend	24%	186,336	186,336	-		-
4.	TRANSPORT & PLANT	246,405	312,063	(65,658)	Overspend	-27%	740,398	810,398	(70,000)	Overspend	-9%
5.	ADMINISTRATION COSTS	106,952	215,486	(108,534)	Overspend	-101%	347,242	447,242	(100,000)	Overspend	-29%
6.	PAYMENTS TO OTHER BODIES	226,825	195,482	31,343	Underspend	14%	946,664	946,664	-		-
7.	OTHER COSTS	186,777	92,360	94,417	Underspend	51%	406,608	406,608	-		-
8.	APPORTIONED EXPENSES	-	-	-			1,978,104	1,978,104	-		-
9.	CAPITAL FINANCING CHARGES	-	-	-	Overspend		1,276,000	1,276,000	-		-
10.	TOTAL EXPENDITURE	5,620,859	6,077,922	(457,063)	Overspend	-8%	20,079,561	20,379,561	(300,000)	Overspend	-1%
11.	INCOME	995,060	980,470	(14,590)	Under-recovery	-1%	6,003,402	6,003,402	-		-
12.	NET EXPENDITURE	4,625,799	5,097,452	(471,653)	Overspend	-10%	14,076,159	14,376,159	(300,000)	Overspend	-2%

NORTH LANARKSHIRE COUNCILFINANCIAL MONITORING REPORT1 April 1998 to 16 August 1998

COMMITTEE : SOCIAL WORK

DIVISION : OPERATIONS AND SERVICING

ANALYSIS OF MAJOR VARIANCES

	<u>YEAR TO DATE</u>	<u>PROJECTED OUTTURN</u>								
	<u>£</u>	<u>£</u>								
1. EMPLOYEE COSTS	<u>446,885 Overspend</u>	<u>130,000 Overspend</u>								
<p>The overspend in this area is a result of a number of factors. Firstly, a number of area teams are still bearing the residual costs as staff whose posts were made redundant as part of last years savings programme are redeployed. Also, in one area team administrative section there are three staff on long term sick leave and temporary staff are required to cover. The department is taking steps to ensure that these costs are covered by underspends elsewhere. It is anticipated that staff costs within Operations and Services will be overspent at year end.</p>										
2. TRANSPORT	<u>65,658 Overspend</u>	<u>70,000 Overspend</u>								
<p>The overspend in this area is largely due to expenditure on travel and subsistence. The budget was reduced as part of last years corporate savings programme but staff usage continues at a high level. Transport costs will be overspent at year end.</p>										
3. ADMINISTRATION	<u>108,534 Overspend</u>	<u>100,000 Overspend</u>								
<p>The overspend in this area is largely the result of an overspend on telephones due to the installation and maintenance of telephone and fax lines within new Social Work buildings. Also within this line is an item of expenditure relating to insurance for which a budget will be allocated from central finance.</p> <p>The overspend can be analysed as follows:</p> <table border="0" style="margin-left: 40px;"> <tr> <td>Telephone Expenditure</td> <td style="text-align: right;">39,000</td> </tr> <tr> <td>Printing re new stationery/Postages</td> <td style="text-align: right;">13,000</td> </tr> <tr> <td>Insurance recharge unbudgeted</td> <td style="text-align: right;"><u>56,000</u></td> </tr> <tr> <td></td> <td style="text-align: right;"><u>108,000</u></td> </tr> </table>			Telephone Expenditure	39,000	Printing re new stationery/Postages	13,000	Insurance recharge unbudgeted	<u>56,000</u>		<u>108,000</u>
Telephone Expenditure	39,000									
Printing re new stationery/Postages	13,000									
Insurance recharge unbudgeted	<u>56,000</u>									
	<u>108,000</u>									
3. OTHER EXPENDITURE	<u>94,417 Underspend</u>	<u>On Target</u>								
<p>The current underspend reflects the slippage in the implementation of a number of projects. This underspend compensates for overspends in other areas of the service. It is anticipated that this budget line will be on target at year end.</p>										

FINANCIAL MONITORING REPORT

1 April 1998 to 16 August 1998

COMMITTEE: SOCIAL WORK

DIVISION : RA CHILDREN

LINE NO. (1)	DESCRIPTION (2)	BUDGET TO DATE (3)	ACTUAL TO DATE (4)	YEAR TO DATE VARIANCES (5)		% (6)	ANNUAL BUDGET (7)	PROJECTED OUTTURN (8)	PROJECTED OUTTURN VARIANCES (9)		% (10)
		£	£	£			£	£	£		
1.	EMPLOYEE COSTS	740,801	808,274	(67,473)	Overspend	-9%	2,040,465	2,140,465	(100,000)	Overspend	-5%
2.	PROPERTY COSTS	55,454	45,100	10,354	Underspend	19%	313,978	313,978	-		-
3.	SUPPLIES AND SERVICES	52,518	64,207	(11,689)	Overspend	-22%	170,510	170,510	-		-
4.	TRANSPORT & PLANT	5,805	28,423	(22,618)	Overspend	-390%	17,135	17,135	-		-
5.	ADMINISTRATION COSTS	9,195	17,219	(8,024)	Overspend	-87%	29,854	29,854	-		-
6.	PAYMENTS TO OTHER BODIES	1,000,552	938,462	62,090	Underspend	6%	2,743,288	2,743,288	-		-
7.	OTHER COSTS	(4,078)	4,261	(8,339)	Overspend		(13,240)	(13,240)	-		
8.	APPORTIONED EXPENSES	-	-	-			-	-	-		
9.	CAPITAL FINANCING CHARGES	-	-	-			-	-	-		
10.	TOTAL EXPENDITURE	1,860,247	1,905,946	(45,699)	Overspend	-2%	5,301,990	5,401,990	(100,000)	Overspend	-2%
11.	INCOME	1,161	1,039	(122)	Under-recovery	-11%	3,770	3,770	-		-
12.	NET EXPENDITURE	1,859,086	1,904,907	(45,821)	Overspend	-2%	5,298,220	5,398,220	(100,000)	Overspend	-2%

NORTH LANARKSHIRE COUNCIL

FINANCIAL MONITORING REPORT

1 April 1998 to 16 August 1998

COMMITTEE : SOCIAL WORK

DIVISION : RA CHILDREN

ANALYSIS OF MAJOR VARIANCES

	<u>YEAR TO DATE</u>	<u>PROJECTED OUTTURN</u>
	£	£
1. <u>EMPLOYEE COSTS</u>	<u>67,473 Overspend</u>	<u>100,000 Overspend</u>

The current overspend is due to a number of factors. Firstly, running costs are being incurred for Bellshill Children's Home. This home is only partially operational and does not have a budget. The division has also had to bear the costs of early retirements as a result of the closure of Bellshill Home. Also, within one area team, twenty four hour care is required for one family and this is contributing to that area's overspend.

These overspends will be partially offset by savings in other areas of the division.

No expenditure is being incurred for Leslie Street children's home as it has not yet opened. Also there has been slippage in the implementation of the Peripatetic team throughout the area as a result of last years savings plans.

As at period 5 the position is as follows:

Running costs for Bellshill Home	130,000
Early retiral costs	15,000
Expenditure for 24 hr care	75,000
Savings re Peripatetic Team	(51,000)
Savings re Motherwell Home	<u>(102,000)</u>
	<u>67,000</u>

2. PAYMENTS TO OTHER BODIES

62,090 Underspend

On Target

The underspend is due to timing of invoice payment and budget phasing in the area of payments to voluntary organisations. This expenditure is expected to be in line with the budget at year end.

FINANCIAL MONITORING REPORT

1 April 1998 to 16 August 1998

COMMITTEE: SOCIAL WORK

DIVISION : RA ELDERLY

LINE NO. (1)	DESCRIPTION (2)	BUDGET TO DATE (3)	ACTUAL TO DATE (4)	YEAR TO DATE VARIANCES (5)		% (6)	ANNUAL BUDGET (7)	PROJECTED OUTTURN (8)	PROJECTED OUTTURN VARIANCES (9)		% (10)
		£	£	£			£	£	£		
1.	EMPLOYEE COSTS	1,518,599	1,650,270	(131,671)	Overspend	-9%	4,338,398	4,388,398	(50,000)	Overspend	-1%
2.	PROPERTY COSTS	160,849	169,940	(9,091)	Overspend	-6%	752,115	752,115	-		-
3.	SUPPLIES AND SERVICES	26,370	18,240	8,130	Underspend	31%	117,858	117,858	-		-
4.	TRANSPORT & PLANT	21,930	26,820	(4,890)	Overspend	-22%	70,013	70,013	-		-
5.	ADMINISTRATION COSTS	7,324	6,411	913	Underspend	12%	23,780	23,780	-		-
6.	PAYMENTS TO OTHER BODIES	3,528,950	3,333,564	195,386	Underspend	6%	11,429,704	11,429,704	-		-
7.	OTHER COSTS	12,320	18,833	(6,513)	Overspend	-53%	40,000	40,000	-		-
8.	APPORTIONED EXPENSES	-	-	-			-	-	-		
9.	CAPITAL FINANCING CHARGES	-	-	-			-	-	-		
10.	TOTAL EXPENDITURE	5,276,342	5,224,078	52,264	Underspend	1%	16,771,868	16,821,868	(50,000)	Overspend	-0%
11.	INCOME	354,604	445,541	90,937	Over-recovery	26%	1,139,520	1,389,520	250,000	Over-recovery	22%
12.	NET EXPENDITURE	4,921,738	4,778,537	143,201	Underspend	3%	15,632,348	15,432,348	200,000	Underspend	1%

NORTH LANARKSHIRE COUNCILFINANCIAL MONITORING REPORT1 April 1998 to 16 August 1998

COMMITTEE : SOCIAL WORK

DIVISION : RA ELDERLY

ANALYSIS OF MAJOR VARIANCESYEAR TO DATEPROJECTED OUTTURN

£

£

1. EMPLOYEE COSTS**131,671 Overspend****50,000 Overspend**

The large overspend is due to a number of factors. Firstly, this division has had to bear the costs of early retirements due to the effects of the closure of the John Mann home. There are also residual costs relating to care staff and running costs for the home appearing in the financial ledger as care is still required until alternative placements can be found for residents. Residual costs will be covered by the department by underspends in other areas.

Superannuation is also overspent in this division and the department is monitoring this area.

The overspend at period 5 can be analysed as follows:

Early retiral costs	54,000
Residual running costs	37,000
Superannuation	40,000
	<u>131,000</u>

2. PAYMENTS TO OTHER BODIES**195,386 Underspend****On Target**

The underspend in this area is a result of timing of the payments from the CET budget. The funding of residential nursing home placements is under great pressure and the budget is expected to be fully committed for the year.

3. INCOME**90,937 Over-recovered****250,000 Over-recovery**

There are a greater number of clients coming into the system with occupational pensions and this is borne out by the increase in income.

FINANCIAL MONITORING REPORT

1 April 1998 to 16 August 1998

COMMITTEE: SOCIAL WORK

DIVISION: RA LEARNING DISABILITIES

LINE NO. (1)	DESCRIPTION (2)	BUDGET TO DATE (3)	ACTUAL TO DATE (4)	YEAR TO DATE VARIANCES (5)		% (6)	ANNUAL BUDGET (7)	PROJECTED OUTTURN (8)	PROJECTED OUTTURN VARIANCES (9)		% (10)
		£	£	£			£	£	£		
1.	EMPLOYEE COSTS	148,821	179,896	(31,075)	Overspend	-21%	423,993	423,993	-		-
2.	PROPERTY COSTS	16,966	13,337	3,629	Underspend	21%	55,534	55,534	-		-
3.	SUPPLIES AND SERVICES	37,349	16,879	20,470	Underspend	55%	186,200	186,200	-		-
4.	TRANSPORT & PLANT	471	413	58	Underspend	12%	1,341	1,341	-		-
5.	ADMINISTRATION COSTS	1,047	699	348	Underspend	33%	3,398	3,398	-		-
6.	PAYMENTS TO OTHER BODIES	983,120	963,865	19,255	Underspend	2%	2,160,240	1,910,240	250,000	Underspend	12%
7.	OTHER COSTS	122,740	114,570	8,170	Underspend	7%	593,312	593,312	-		-
8.	APPORTIONED EXPENSES	-	-	-			-	-	-		-
9.	CAPITAL FINANCING CHARGES	-	-	-			-	-	-		-
10.	TOTAL EXPENDITURE	1,310,514	1,289,659	20,855	Underspend	2%	3,424,018	3,174,018	250,000	Underspend	7%
11.	INCOME	21,317	49,514	28,197	Over-recovery	132%	69,210	69,210	-		-
12.	NET EXPENDITURE	1,289,197	1,240,145	49,052	Underspend	4%	3,354,808	3,104,808	250,000	Underspend	7%

NORTH LANARKSHIRE COUNCIL**FINANCIAL MONITORING REPORT****1 April 1998 to 16 August 1998****COMMITTEE : SOCIAL WORK****DIVISION : RA LEARNING DISABILITIES****ANALYSIS OF MAJOR VARIANCES****YEAR TO DATE****PROJECTED OUTTURN****£****£****1. EMPLOYEE COSTS****31,075 Overspend****On Target**

The overspend is due to the employment of temporary staff to maintain staffing levels dealing with a difficult client group while permanent staff are on sickness leave.

2. PAYMENTS TO OTHER BODIES**19,255 Underspend****250,000 Underspend**

The favourable variance relates to slippage in the implementation of a number of service developments included in the departmental plan. This has been a result of the corporate savings plan.
This area will be underspent at year end.

3. INCOME**28,197 Over-recovered****On Target**

The level of miscellaneous income to date, mainly from backdated DSS payments, has exceeded budget expectations.

FINANCIAL MONITORING REPORT

1 April 1998 to 16 August 1998

COMMITTEE: SOCIAL WORK

DIVISION: HOME CARE

LINE NO. (1)	DESCRIPTION (2)	BUDGET TO DATE (3)	ACTUAL TO DATE (4)	YEAR TO DATE VARIANCES (5)	% (6)	ANNUAL BUDGET (7)	PROJECTED OUTTURN (8)	PROJECTED OUTTURN VARIANCES (9)	% (10)
		£	£	£		£	£	£	
1.	EMPLOYEE COSTS	2,348,817	2,532,540	(183,723) Overspend	-8%	6,945,706	7,445,706	(500,000) Overspend	-7%
2.	PROPERTY COSTS	6,164	6,043	121 Underspend	2%	41,093	41,093	-	
3.	SUPPLIES AND SERVICES	7,284	2,531	4,753 Underspend	65%	23,648	23,648	-	
4.	TRANSPORT & PLANT	75,138	110,899	(35,761) Overspend	-48%	225,229	225,229	-	
5.	ADMINISTRATION COSTS	5,472	8,855	(3,383) Overspend	-62%	17,764	17,764	-	
6.	PAYMENTS TO OTHER BODIES	183,660	50,612	133,048 Underspend	72%	367,320	367,320	-	
7.	OTHER COSTS	143,667	20,029	123,638 Underspend	86%	458,140	108,140	350,000 Underspend	76%
8.	APPORTIONED EXPENSES	-	-	-		-	-	-	
9.	CAPITAL FINANCING CHARGES	-	-	- Overspend	-	-	-	-	
10.	TOTAL EXPENDITURE	2,770,202	2,731,509	38,693 Underspend	1%	8,078,900	8,228,900	(150,000) Overspend	-2%
11.	INCOME	551,690	445,370	(106,320) Under-recovery	-19%	1,772,500	1,672,500	(100,000) Under-recovered	-6%
12.	NET EXPENDITURE	2,218,512	2,286,139	(67,627) Overspend	-3%	6,306,400	6,556,400	(250,000) Overspend	-4%

NORTH LANARKSHIRE COUNCILFINANCIAL MONITORING REPORT1 April 1998 to 16 August 1998

COMMITTEE : SOCIAL WORK

DIVISION :

HOME CARE

ANALYSIS OF MAJOR VARIANCES

	<u>YEAR TO DATE</u>	<u>PROJECTED OUTTURN</u>
	£	£
1. <u>EMPLOYEE COSTS</u>	<u>183,723 Overspend</u>	<u>500,000 Overspend</u>
<p>The overspend is a result of more clients electing to be cared for within their own homes. The overspend is being underpinned by underspends in other areas. Reviews are currently ongoing to bring service levels back into line with budget, these reviews however, require also to take account of client need. There will be a significant overspend in this area at year end.</p>		
2. <u>PAYMENTS TO OTHER BODIES</u>	<u>133,048 Underspend</u>	<u>On Target</u>
<p>The underspend reflects the slippage in flexicare projects as a result of the overspend on manual wages in line with the care of clients in the home.</p>		
3. <u>OTHER COSTS</u>	<u>123,638 Underspend</u>	<u>350,000 Underspend</u>
<p>The underspend is due to slippage in the Intensive Homecare Project. There has been a delay in the implementation of the project and this area is expected to be underspent at the year end.</p>		
4. <u>INCOME</u>	<u>106,320 Under-recovered</u>	<u>100,000 Under-recovery</u>
<p>Due to the implementation of the new charging policy. The budgeted income was based on the new policy with anticipated levels of usage. However usage levels have dropped initially as a result of the charging policy. Consequently, income is showing an under-recovery although actual income will be higher than last year. The process of maximisation of client income is still ongoing and the area will be constantly monitored to anticipate changing patterns. It is anticipated that income will be under-recovered at the year end.</p>		

FINANCIAL MONITORING REPORT

1 April 1998 to 16 August 1998

COMMITTEE: SOCIAL WORK

DIVISION OTHER SOCIAL WORK SERVICES

LINE NO. (1)	DESCRIPTION (2)	BUDGET TO DATE (3)	ACTUAL TO DATE (4)	YEAR TO DATE VARIANCES (5)		% (6)	ANNUAL BUDGET (7)	PROJECTED OUTTURN (8)	PROJECTED OUTTURN VARIANCES (9)		% (10)
		£	£	£			£	£	£		
1.	EMPLOYEE COSTS	2,448,334	2,546,801	(98,467)	Overspend	-4%	7,002,750	7,002,750	-		-
2.	PROPERTY COSTS	260,019	347,732	(87,713)	Overspend	-34%	937,491	937,491	-		-
3.	SUPPLIES AND SERVICES	197,925	159,410	38,515	Underspend	19%	642,605	642,605	-		-
4.	TRANSPORT & PLANT	418,014	458,641	(40,627)	Overspend	-10%	1,327,011	1,327,011	-		-
5.	ADMINISTRATION COSTS	30,479	60,482	(30,003)	Overspend	-98%	98,960	98,960	-		-
6.	PAYMENTS TO OTHER BODIES	2,473,092	2,001,084	472,008	Underspend	19%	6,935,539	6,735,539	200,000	Underspend	3%
7.	OTHER COSTS	218,808	196,656	22,152	Underspend	10%	1,165,142	1,165,142	-		
8.	APPORTIONED EXPENSES			-			-	-	-		
9.	CAPITAL FINANCING CHARGES			-			-	-	-		
10.	TOTAL EXPENDITURE	6,046,671	5,770,806	275,865	Underspend	5%	18,109,498	17,909,498	200,000	Underspend	1%
11.	INCOME	8,337	70,355	62,018	Over-recovery	744%	2,169,203	2,169,203	-		-
12.	NET EXPENDITURE	6,038,334	5,700,451	337,883	Underspend	6%	15,940,295	15,740,295	200,000	Underspend	1%

NORTH LANARKSHIRE COUNCIL

FINANCIAL MONITORING REPORT

1 April 1998 to 16 August 1998

COMMITTEE : SOCIAL WORK

DIVISION :

OTHER SOCIAL WORK SERVICES

ANALYSIS OF MAJOR VARIANCES

	<u>YEAR TO DATE</u>	<u>PROJECTED OUTTURN</u>
	£	£
1. <u>EMPLOYEE COSTS</u>	98,467 Overspend	<u>On Target</u>

The overspend in this area is the result of a number of factors. Firstly, sickness absence in the areas of daycare learning disabilities and physically handicapped have been high and temporary staff have been required to provide cover to deal with a difficult client group. In addition, in the Coatbridge area, a number of projects which were previously operating from residential homes are now incurring their own running costs but have no budgets.

Costs are being incurred for two sheltered housing complexes in Wishaw for which there is insufficient budget. Finally, the cost of maintaining the twenty four hour service for the community alarm team is running above budget. Area teams are investigating a number of miscodings to ensure expenditure remains within budget.

The overspend can be analysed as follows:

Sheltered Housing	16,000
Day Centre Learning	26,000
Day Centre Elderly	20,000
Community Alarms	27,000
Day Centres Physically Handicapped	10,000
	<u>99,000</u>

2. <u>PROPERTY COSTS</u>	87,713 Overspend	<u>On Target</u>
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The overspend is due to expenditure on Aids for the handicapped to ensure waiting lists are reduced. The overspend is currently £65,000. The remainder of the overspend is due to timing of payments for rents and cleaning.

3. PAYMENTS TO OTHER BODIES**472,008 Underspend****200,000 Underspend**

The underspend relates to the delay in the payment of user agreements and Supplementation payments. This area is anticipated to be underspent at the year end.

4. OTHER COSTS**22,152 Underspend****On Target**

The underspend is a result of the timing of payments re the Independent Living Fund.

5. TRANSPORT**40,627 Overspend****On Target**

The overspend is largely due to the costs incurred for staff travel and subsistence. These are running at a high level although the budget for the year has been reduced. Transport costs within this division are shown as being within budget at year end but overall transport costs within the department will be overspent.