

**NORTH LANARKSHIRE COUNCIL
REPORT**

TO	SOCIAL WORK COMMITTEE		SUBJECT	1999/2000 BUDGET MONITORING REPORT
FROM	DIRECTOR OF FINANCE			PERIOD 01/04/99 - 18/07/99
DATE	10 AUGUST 1999	Ref. : PH/P4		SOCIAL WORK

1. Introduction

This report compares actual expenditure and income against estimates for the year to date and provides explanations of the more significant variances. The report also presents a projected outturn for the department.

2. Summary of Budget Variances

Net expenditure for the period shows an underspend of £255,619 (1.40%). However, the projected outturn indicates an underspend of £13,000 (0.02%) at the year end.

3. Explanation of Outturn Variances

£

3.1. Employee Costs

44,000 Underspend

This is attributable to the level of vacancies within the Management & Support (£35,000) and Day Care for Learning Disabilities (£15,000) , this is partially offset by an overspend within Residential Accommodation for Children (£6,000). This overspend relates to the continued operation of Bellshill Children's Home , which was initially due for closure in 1998/99 . This facility has now been closed and this residual overspend shall be curtailed at the is level .

The current position highlights an underspend of £318,046 which is largely the result of delay in the implementation of the Home Care Review initiative which was approved as part of the 1999/2000 Budget exercise . This underspend shall diminish as initiatives are brought on line during the course of the year .

3.2. Property Costs

30,000 Overspend

The budget for Rates in relation to the Property at Carron House appears to be insufficient when compared to the level of charges levied in 1998/99 , and shall result in an overspend of £21,000 . The department is currently investigating this issue .

The other area of overspend relates to the cleaning costs associated with the continued operation of the Bellshill Children's Home until late July 1999 .

3.3. Supplies and Services

60,000 Underspend

This underspend relates to the phasing in of new community care projects which will provide the community based infrastructure to prevent long term admission to hospital. The lead in time for developments suggest a projected underspend of £60,000 by the end of the financial year.

3.4. Transport and Plant

200,000 Overspend

This overspend is due to the level of External Hires for the transport of various client groups . The department is currently conducting a review of this area in an attempt to rationalise external orders and achieve Best Value , without seriously impinging upon the clients who utilise these services .

3.5. Payments to Other Bodies

459,000 Underspend

The underspend can be attributed to the following factors :

Within the area of Residential Accommodation for the Elderly there is an anticipated underspend of £55,000 in the area of CET Flexibility Budget which is offset by increased expenditure in community care services. There will be a series of budgetary re-alignments within the community care budgets in line with the outcome of assessed needs.

The current and projected underspend of £200,000 , within the area of Childcare Services continues the pattern experienced within the previous financial year as a direct consequence of the policy of caring for children and young people with behavioural problems within the community instead of within a residential environment.

The underspend within Assessment centres (£110,000) relates to the payments made to other Local Authorities in relation to the placement of clients within Assessment Centres . Due to the policy of placement within the community this budget will not be fully utilised by the year end .

These underspends are partially offset by the overspend within Residential Accommodation for children relating to the residual catering costs associated with the Bellshill Children's Home (£6,000) .

3.6. Income

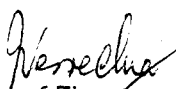
320,000 Under-recovered

A significant under-recovery of income is anticipated within the area of Home Care Services of £350,000 . This is a continuation of the pattern which emerged in the previous year , where the introduction of the new charging policy led to an under-recovery of projected income . The levels of client income shall continue to be closely monitored in anticipation of any material changes .

The projected over-recovery of income within Residential Accommodation for the Elderly is £30,000 , which reflects the level of contribution from a client group who have access to occupational pensions and a higher level of capital asset bases than in the past , and thereby are due to contribute higher amounts .

4. Recommendation

It is recommended that the Committee notes the contents of this Report .


Af Director of Finance

FINANCIAL MONITORING REPORT

1 April 1999 to 18 July 1999

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	10,005,687	9,686,741	318,946	Underspend	3%	36,958,941	36,914,941	44,000	Underspend	0%
2.	PROPERTY COSTS	747,621	745,850	1,771	Underspend	0%	4,420,590	4,450,590	(30,000)	Overspend	-1%
3.	SUPPLIES AND SERVICES	272,861	263,978	8,883	Underspend	3%	1,397,652	1,337,652	60,000	Underspend	4%
4.	TRANSPORT & PLANT	698,458	750,605	(52,147)	Overspend	-7%	2,715,101	2,915,101	(200,000)	Overspend	-7%
5.	ADMINISTRATION COSTS	152,433	173,195	(20,762)	Overspend	-14%	707,608	707,608	-		-
6.	PAYMENTS TO OTHER BODIES	7,205,713	6,985,622	220,091	Underspend	3%	27,660,669	27,201,669	459,000	Underspend	2%
7.	OTHER COSTS	129,142	121,759	7,383	Underspend	6%	1,558,843	1,558,843	-		-
8.	APPORTIONED EXPENSES	-	-	-			1,978,103	1,978,103	-		
9.	CAPITAL FINANCING CHARGES	-	-	-			1,276,000	1,276,000	-		
10.	TOTAL EXPENDITURE	19,211,915	18,727,750	484,165	Underspend	3%	78,673,507	78,340,507	333,000	Underspend	0%
11.	INCOME	1,024,843	796,297	(228,546)	Under-recovery	-22%	12,628,469	12,308,469	(320,000)	Under-Recovered	-3%
12.	NET EXPENDITURE	18,187,072	17,931,453	255,619	Underspend	1%	66,045,038	66,032,038	13,000	Underspend	0%

FINANCIAL MONITORING REPORT

1 April 1999 to 18 July 1999

COMMITTEE: SOCIAL WORK

DIVISION : MANAGEMENT AND SUPPORT 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	3,859,814	3,643,943	215,871	Underspend	6%	14,247,298	14,212,298	35,000	Underspend	0%
2.	PROPERTY COSTS	331,758	354,692	(22,934)	Overspend	-7%	2,280,885	2,301,885	(21,000)	Overspend	-1%
3.	SUPPLIES AND SERVICES	46,357	40,432	5,925	Underspend	13%	200,677	200,677	-		-
4.	TRANSPORT & PLANT	242,114	287,293	(45,179)	Overspend	-19%	850,544	1,050,544	(200,000)	Overspend	-24%
5.	ADMINISTRATION COSTS	112,920	130,276	(17,356)	Overspend	-15%	484,507	484,507	-		-
6.	PAYMENTS TO OTHER BODIES	244,763	193,513	51,250	Underspend	21%	2,984,659	2,984,659	-		-
7.	OTHER COSTS	109,973	106,662	3,311	Underspend	3%	746,762	746,762	-		-
8.	APPORTIONED EXPENSES	-	-	-	-		1,978,103	1,978,103	-		-
9.	CAPITAL FINANCING CHARGES	-	-	-	-		1,276,000	1,276,000	-		-
10.	TOTAL EXPENDITURE	4,947,699	4,756,811	190,888	Underspend	4%	25,049,435	25,235,435	(186,000)	Overspend	-1%
11.	INCOME	23,116	35,598	12,482	Over-recovered	54%	7,397,924	7,397,924	-		-
12.	NET EXPENDITURE	4,924,583	4,721,213	203,370	Underspend	4%	17,651,511	17,837,511	(186,000)	Overspend	-1%

NORTH LANARKSHIRE COUNCIL

FINANCIAL MONITORING REPORT

1 April 1999 to 18 July 1999

COMMITTEE : SOCIAL WORK

DIVISION : MANAGEMENT AND SUPPORT SERVICES

ANALYSIS OF MAJOR VARIANCES

	YEAR TO DATE		PROJECTED OUTTURN
	£		£
1. <u>EMPLOYEE COSTS</u>	215,871 Underspend	The current underspend is due to the fact that the budgets for Day Care Elderly and the Home Care Initiative are currently held at this level . Expenditure is being incurred within Day Care Elderly (£81,261 Overspend) and the pending implementation of the Home Care Initiative shall utilise a significant proportion of the current underspend (estimated at £51,000) . The projected underspend is £35,000 , and relates to the level of vacancies currently being held for the early part of the year as a direct result of management action to offset projected overspends elsewhere within the Bellshill and Motherwell Area teams .	30,000 Underspend
2. <u>PROPERTY COSTS</u>	22,934 Overspend	The budget for Rates in relation to the Property at Carron House appears to be insufficient when compared to the level of charges levied in 1998/99 . The department is currently investigating this issue .	21,000 Underspend
3. <u>TRANSPORT AND PLANT</u>	45,179 Overspend	This overspend is due to the level of External Hires for the transport of various client groups . The department is currently conducting a review of this area in an attempt to rationalise external orders and achieve Best Value , without seriously impinging upon the clients who utilise these services .	200,000 Overspend
4. <u>ADMINISTRATION</u>	17,356 Overspend	The overspend is due to expenditure on telephones within Area Teams and is expected to come within budget by the year end .	-
5. <u>PAYMENTS TO OTHER BODIES</u>	51,250 Underspend	The underspend can be attributed at this stage in the financial year as timing of payments to voluntary organisations, Supplementation Payments and Payments to Voluntary Organisations.	-
6. <u>INCOME</u>	12,482 Over-recov.	The over-recovery can be attributed to timing of the receipt and claiming of grant income. This area is anticipated to remain within budgeted level for the year.	-

FINANCIAL MONITORING REPORT

1 April 1999 to 18 July 1999

COMMITTEE: SOCIAL WORK

DIVISION : RA CHILDREN

LINE NO. (1)	DESCRIPTION (2)	BUDGET TO DATE	ACTUAL TO DATE	YEAR TO DATE VARIANCES		%	ANNUAL BUDGET	PROJECTED OUTTURN	PROJECTED OUTTURN VARIANCES		%
		(3)	(4)	(5)					(6)	(7)	
		£	£	£			£	£	£		
1.	EMPLOYEE COSTS	520,809	697,100	(176,291)	Overspend	-34%	1,925,055	1,931,055	(6,000)	Overspend	-0%
2.	PROPERTY COSTS	41,619	36,147	5,472	Underspend	13%	213,483	222,483	(9,000)	Overspend	-4%
3.	SUPPLIES AND SERVICES	49,037	56,160	(7,123)	Overspend	-15%	212,279	212,279	-		-
4.	TRANSPORT & PLANT	11,257	20,120	(8,863)	Overspend	-79%	42,649	42,649	-		-
5.	ADMINISTRATION COSTS	7,316	16,103	(8,787)	Overspend	-120%	31,673	31,673	-		-
6.	PAYMENTS TO OTHER BODIES	303,447	383,167	(79,720)	Overspend	-26%	542,647	548,647	(6,000)	Overspend	-1%
7.	OTHER COSTS	1,383	2,083	(700)	Overspend		5,720	5,720	-		
8.	APPORTIONED EXPENSES	-	-	-	-		-	-	-		
9.	CAPITAL FINANCING CHARGES	-	-	-	-		-	-	-		
10.	TOTAL EXPENDITURE	934,868	1,210,880	(276,012)	Overspend	-30%	2,973,506	2,994,506	(21,000)	Overspend	-1%
11.	INCOME	884	1,011	127	Over-recovered	14%	2,870	2,870	-		-
12.	NET EXPENDITURE	933,984	1,209,869	(275,885)	Overspend	-30%	2,970,636	2,991,636	(21,000)	Overspend	-1%

NORTH LANARKSHIRE COUNCIL**FINANCIAL MONITORING REPORT****1 April 1999 to 18 July 1999****COMMITTEE : SOCIAL WORK****DIVISION : RA CHILDREN****ANALYSIS OF MAJOR VARIANCES**

	YEAR TO DATE		PROJECTED OUTTURN
	£		£
1. EMPLOYEE COSTS	176,291 Overspend	The current overspend is matched by an equal and opposite underspend within the area of Day Care for children . The department is currently investigating these fluctuations and shall realign budgets and expenditure in due course . The projected overspend of £6,000 relates to the Bellshill Children's Home which was initially due for closure on 1 April 1998 . This is a reoccurrence of the problems reported during 1998/99 , however the facility was closed on 31 July 1999 , and this residual overspend shall be curtailed at this level .	6,000 Overspend
2. PROPERTY COSTS	5,472 Underspend	The projected outturn relates to the residual cleaning costs associated with the Bellshill Children's Home .	9,000 Overspend
3. PAYMENTS TO OTHER BODIES	79,720 Overspend	The current overspend is largely due to the increased payments in fostering and community parenting . This overspend shall diminish as the year progresses , as the department has yet to realign a number of cost centre budgets within the areas of fostering and adoption . The projected outturn relates to the residual catering costs associated with the Bellshill Children's Home .	6,000 Overspend

FINANCIAL MONITORING REPORT

1 April 1999 to 18 July 1999

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	1,270,765	1,213,199	57,566	Underspend	5%	4,700,269	4,700,269	-		-
2.	PROPERTY COSTS	167,884	165,508	2,376	Underspend	1%	812,786	812,786	-		-
3.	SUPPLIES AND SERVICES	19,471	14,120	5,351	Underspend	27%	123,256	123,256	-		-
4.	TRANSPORT & PLANT	7,949	6,582	1,367	Underspend	17%	65,410	65,410	-		-
5.	ADMINISTRATION COSTS	5,723	5,253	470	Underspend	8%	24,780	24,780	-		-
6.	PAYMENTS TO OTHER BODIES	3,001,570	3,111,104	(109,534)	Overspend	-4%	11,115,596	11,060,596	55,000	Underspend	0%
7.	OTHER COSTS	4,620	9,368	(4,748)	Overspend	-103%	15,000	15,000	-		-
8.	APPORTIONED EXPENSES	-	-	-	-		-	-	-		-
9.	CAPITAL FINANCING CHARGES	-	-	-	-		-	-	-		-
10.	TOTAL EXPENDITURE	4,477,982	4,525,134	(47,152)	Underspend	-1%	16,857,097	16,802,097	55,000		0%
11.	INCOME	374,472	362,551	(11,921)	Under-recovered	-3%	1,217,574	1,217,574	30,000	Over-Recovered	2%
12.	NET EXPENDITURE	4,103,510	4,162,583	(59,073)	Overspend	-1%	15,639,523	15,584,523	85,000	Underspend	1%

NORTH LANARKSHIRE COUNCIL

FINANCIAL MONITORING REPORT

1 April 1999 to 18 July 1999

COMMITTEE : SOCIAL WORK DIVISION : RA ELDERLY

ANALYSIS OF MAJOR VARIANCES

	YEAR TO DATE		PROJECTED OUTTURN
	£		£
1. <u>EMPLOYEE COSTS</u>	57,566 Underspend	The current underspend is of a temporary nature due to the delay in the implementation programme for the Home Care Review which was approved as part of the 1999/2000 budget .	-
2. <u>PAYMENTS TO OTHER BODIES</u>	109,534 Overspend	A large proportion of the current underspend is due to the timing of payments made for nursing home care . Expenditure commitments have accounted for 100% of the care budget for the financial year . However , there is a residual balance which can be projected to the year end , resulting in an underspend of £55,000 . This underspend is resultant from the Area Teams utilising their CET flexibility budgets , within the Elderly division to compensate for other areas of overspend .	55,000 Underspend
3. <u>INCOME</u>	11,921 Under-rec	The current under-recovery is solely due to the timing of the raising and issue of bills sent out to clients . The year end projection is for an over-recovery of £30,000 , which reflects the level of contribution from a client group who have access to occupational pensions and a higher level of capital than in the past .	30,000 Over-Recovered

FINANCIAL MONITORING REPORT

1 April 1999 to 18 July 1999

COMMITTEE: SOCIAL WORK

DIVISION RA LEARNING DISABILITY

LINE NO. (1)	DESCRIPTION (2)	BUDGET TO DATE	ACTUAL TO DATE	YEAR TO DATE VARIANCES		%	ANNUAL BUDGET	PROJECTED OUTTURN	PROJECTED OUTTURN VARIANCES		%
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
		£	£	£			£	£	£		
1.	EMPLOYEE COSTS	134,446	132,110	2,336	Underspend	2%	496,073	496,073	-		-
2.	PROPERTY COSTS	11,917	13,989	(2,072)	Overspend	-17%	51,504	51,504	-		-
3.	SUPPLIES AND SERVICES	18,058	15,334	2,724	Underspend	15%	186,400	126,400	60,000	Underspend	32%
4.	TRANSPORT & PLANT	413	496	(83)	Overspend	-20%	1,341	1,341	-		-
5.	ADMINISTRATION COSTS	785	672	113	Underspend	14%	3,398	3,398	-		-
6.	PAYMENTS TO OTHER BODIES	1,015,309	982,847	32,462	Underspend	3%	3,401,989	3,301,989	100,000	Underspend	3%
7.	OTHER COSTS	-	-	-	-		-	-	-		-
8.	APPORTIONED EXPENSES	-	-	-	-		-	-	-		-
9.	CAPITAL FINANCING CHARGES	-	-	-	-		-	-	-		-
10.	TOTAL EXPENDITURE	1,180,928	1,145,448	35,480	Underspend	3%	4,140,705	3,980,705	160,000	Underspend	4%
11.	INCOME	17,584	18,465	881	Over-recovered	5%	60,610	60,610	-		-
12.	NET EXPENDITURE	1,163,344	1,126,983	36,361	Underspend	3%	4,080,095	3,920,095	160,000	Underspend	4%

NORTH LANARKSHIRE COUNCIL

FINANCIAL MONITORING REPORT

1 April 1999 to 18 July 1999

COMMITTEE : SOCIAL WORK DIVISION : RA LEARNING DISABILITY

ANALYSIS OF MAJOR VARIANCES

	<u>YEAR TO DATE</u>		<u>PROJECTED OUTTURN</u>
	£		£
1. <u>SUPPLIES & SERVICES</u>	2,724 Underspend	This budget relates to the provision of Day Care Opportunities for clients under the Hospitals' Discharge Programme . Expenditure is demand led both in terms of numbers ans also dependant upon individual levels of disability . Evidence to date suggests that a year end underspend of £60,000 will materialise by the end of the financial year .	60,000 Underspend
1. <u>PAYMENTS TO OTHER BODIES</u>	32,462 Underspend	This budget represents the assistance to clients , discharged from Hospital care , to set-up within their own environment . This budget is demand led , and evidence to date suggests a year end underspend of £100,000 . This are shall continue to be closely monitored during the remainder of the year .	100,000 Underspend

FINANCIAL MONITORING REPORT

1 April 1999 to 18 July 1999

COMMITTEE: SOCIAL WORK

DIVISION HOME CARE 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	1,810,987	1,840,678	(29,691)	Overspend	-2%	7,059,642	7,059,642	-	-
2.	PROPERTY COSTS	11,069	5,959	5,110	Underspend	46%	41,779	41,779	-	-
3.	SUPPLIES AND SERVICES	5,546	7,929	(2,383)	Overspend	-43%	24,008	24,008	-	-
4.	TRANSPORT & PLANT	68,507	84,983	(16,476)	Overspend	-24%	231,906	231,906	-	-
5.	ADMINISTRATION COSTS	3,452	1,003	2,449	Underspend	71%	14,943	14,943	-	-
6.	PAYMENTS TO OTHER BODIES	67,160	37,822	29,338	Underspend	44%	134,320	134,320	-	-
7.	OTHER COSTS	654	650	4	Underspend	1%	2,124	2,124	-	-
8.	APPORTIONED EXPENSES	-	-	-	-		-	-	-	-
9.	CAPITAL FINANCING CHARGES	-	-	-	-		-	-	-	-
10.	TOTAL EXPENDITURE	1,967,375	1,979,024	(11,649)	Overspend	-1%	7,508,722	7,508,722	-	-
11.	INCOME	563,652	334,073	(229,579)	Under-recovered	-41%	1,811,338	1,411,338	(350,000) Under-Recovery	-19%
12.	NET EXPENDITURE	1,403,723	1,644,951	(241,228)	Overspend	-17%	5,697,384	6,097,384	(350,000) Overspend	-6%

NORTH LANARKSHIRE COUNCIL**FINANCIAL MONITORING REPORT****1 April 1999 to 18 July 1999****COMMITTEE : SOCIAL WORK****DIVISION : HOME CARE SERVICES****ANALYSIS OF MAJOR VARIANCES**

	YEAR TO DATE			PROJECTED OUTTURN	
	£			£	
1. EMPLOYEE COSTS	29,691	Overspend	The overspend is due to expenditure on manual workers within the Cumbernauld Area as a result of a difficult client requiring a significant amount of home care. This situation should however be re-dressed as the financial year progresses and budgets are re-aligned throughout the division .	-	
2. TRANSPORT AND PLANT	16,476	Overspend	The overspend is due to expenditure on staff travel. The budget was significantly reduced as part of a program of Corporate savings in 1998/99 but the usage in this area, particularly in the case of difficult client groups has remained high. As was the case in the last financial year budgets shall be re-aligned to offset this variance .	-	
3. PAYMENTS TO OTHER BODIES	29,338	Underspend	The underspend is due to timing of the payments to Voluntary Organisations. The actual payments in the area of Homecare is currently running under budget although this should catch up by the year end .	-	
4. INCOME	229,579	Under-rec.	The under-recovery represent a continuation of the pattern which emerged in the previous financial year , where the reduction in usage levels reflected the new charging policy . The review of client income levels and "means Tested " contribution levels is on-going and will continue to be monitored to anticipate changing patterns . Management Action has resulted in underspend within other areas which are projected to offset this under-recovery of Income .	350,000	Under-rec.

FINANCIAL MONITORING REPORT

1 April 1999 to 18 July 1999

COMMITTEE: SOCIAL WORK

DIVISION: DAY CARE 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	521,123	301,229	219,894	Underspend	42%	1,929,390	1,929,390	-		-
2.	PROPERTY COSTS	16,053	14,736	1,317	Underspend	8%	109,774	109,774	-		-
3.	SUPPLIES AND SERVICES	27,868	27,331	537	Underspend	2%	120,630	120,630	-		-
4.	TRANSPORT & PLANT	18,135	24,645	(6,510)	Overspend	-36%	61,890	61,890	-		-
5.	ADMINISTRATION COSTS	4,262	4,828	(566)	Overspend	-13%	18,448	18,448	-		-
6.	PAYMENTS TO OTHER BODIES	1,033,674	825,541	208,133	Underspend	20%	4,214,590	4,014,590	200,000	Underspend	5%
7.	OTHER COSTS	2,224	49	2,175	Underspend		26,700	26,700	-		
8.	APPORTIONED EXPENSES	-	-	-			-	-	-		
9.	CAPITAL FINANCING CHARGES	-	-	-			-	-	-		
10.	TOTAL EXPENDITURE	1,623,339	1,198,359	424,980	Underspend	26%	6,481,422	6,281,422	200,000	Underspend	3%
11.	INCOME	-	1,123	1,123	Over-recovered		9,755	9,755	-		-
12.	NET EXPENDITURE	1,623,339	1,197,236	426,103	Underspend	26%	6,471,667	6,271,667	200,000	Underspend	3%

NORTH LANARKSHIRE COUNCIL**FINANCIAL MONITORING REPORT****1 April 1999 to 18 July 1999****COMMITTEE : SOCIAL WORK****DIVISION : DAY CARE CHILDREN****ANALYSIS OF MAJOR VARIANCES****YEAR TO DATE****PROJECTED OUTTURN****£****£****1. EMPLOYEE COSTS**

219,894 Underspend The current undrspend is matched by an overspend within Residential Accommodation for children (see Page 7) . The Department is currently investigating these fluctuations and shall realign budgets and expenditure in due course .

-**2. PAYMENTS TO OTHER BODIES**

208,133 Underspend The underspend is due to the low level of expenditure within the List D Schools sector. This is in line with departmental policy of caring for children and young adults with behavioural problems within the community rather than within a residential school environment.
This area will be underspent at the year end.

200,000 Underspend

FINANCIAL MONITORING REPORT

1 April 1999 to 18 July 1999

COMMITTEE: SOCIAL WORK

DIVISION DAY CARE 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	214,541	295,802	(81,261)	Overspend	-38%	796,983	796,983	-	-
2.	PROPERTY COSTS	28,520	25,582	2,938	Underspend	10%	119,927	119,927	-	-
3.	SUPPLIES AND SERVICES	13,998	10,936	3,062	Underspend	22%	129,861	129,861	-	-
4.	TRANSPORT & PLANT	123,335	114,123	9,212	Underspend	7%	533,188	533,188	-	-
5.	ADMINISTRATION COSTS	2,002	2,197	(195)	Overspend	-10%	56,548	56,548	-	-
6.	PAYMENTS TO OTHER BODIES	153,178	140,098	13,080	Underspend	9%	636,398	636,398	-	-
7.	OTHER COSTS	1,802	59	1,743	Underspend	97%	7,800	7,800	-	-
8.	APPORTIONED EXPENSES	-	-	-			-	-	-	-
9.	CAPITAL FINANCING CHARGES	-	-	-			-	-	-	-
10.	TOTAL EXPENDITURE	537,376	588,797	(51,421)	Overspend	-10%	2,280,705	2,280,705	-	-
11.	INCOME	30,000	24,669	(5,331)	Under-recovery	-18%	258,409	258,409	-	-
12.	NET EXPENDITURE	507,376	564,128	(56,752)	Overspend	-11%	2,022,296	2,022,296	-	-

NORTH LANARKSHIRE COUNCILFINANCIAL MONITORING REPORT1 April 1999 to 18 July 1999

COMMITTEE : SOCIAL WORK

DIVISION :

DAY CARE ELDERLY

ANALYSIS OF MAJOR VARIANCESYEAR TO DATEPROJECTED OUTTURN

£

£

1. EMPLOYEE COSTS

81,261 Overspend The overspend is due to the actual expenditure for the new Community Alarm Service based at Merryston Day Centre being processed through the community alarm cost centres which is within this division while the budget lies within Operations and Services. This will be rectified within the coming months.

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FINANCIAL MONITORING REPORT

1 April 1999 to 18 July 1999

COMMITTEE: SOCIAL WORK

DIVISION DAY CARE LEARNING DISABILITY

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	595,280	570,005	25,275	Underspend	4%	2,206,672	2,206,672	15,000	Underspend	1%
2.	PROPERTY COSTS	48,549	53,883	(5,334)	Overspend	-11%	200,395	200,395	-		-
3.	SUPPLIES AND SERVICES	27,236	22,994	4,242	Underspend	16%	117,905	117,905	-		-
4.	TRANSPORT & PLANT	155,644	136,468	19,176	Underspend	12%	666,226	666,226	-		-
5.	ADMINISTRATION COSTS	4,748	5,029	(281)	Overspend	-6%	20,557	20,557	-		-
6.	PAYMENTS TO OTHER BODIES	180,289	164,427	15,862	Underspend	9%	909,673	909,673	-		-
7.	OTHER COSTS	3,788	1,375	2,413	Underspend	64%	12,300	12,300	-		-
8.	APPORTIONED EXPENSES			-			-	-	-		-
9.	CAPITAL FINANCING CHARGES			-			-	-	-		-
10.	TOTAL EXPENDITURE	1,015,534	954,181	61,353	Underspend	6%	4,133,728	4,133,728	15,000	Underspend	0%
11.	INCOME	8,023	6,348	(1,675)	Under-recovery	-21%	26,050	26,050	-		-
12.	NET EXPENDITURE	1,007,511	947,833	59,678	Underspend	6%	4,107,678	4,107,678	15,000	Underspend	0%

NORTH LANARKSHIRE COUNCIL

FINANCIAL MONITORING REPORT

1 April 1999 to 18 July 1999

COMMITTEE : SOCIAL WORK

DIVISION : DAY CARE LEARNING DISABILITY

ANALYSIS OF MAJOR VARIANCES

	<u>YEAR TO DATE</u>		<u>PROJECTED OUTTURN</u>	
	£		£	
1. <u>EMPLOYEE COSTS</u>	25,275 Underspend	The underspend is due to the level of vacant posts within this section , and should reduce to a projected outturn underspend of £15,000 as a number of day care facilities come on stream during the remainder of the year .	15,000	Underspend
2. <u>PAYMENTS TO OTHER BODIES</u>	15,862 Underspend	The underspend is due to the timing of payments to voluntary organisations. This area of expenditure is expected to catch up as the financial year progresses.	-	

FINANCIAL MONITORING REPORT

1 April 1999 to 18 July 1999

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	1,077,922	992,675	85,247	Underspend	8%	980,085	980,085	-		-
2.	PROPERTY COSTS	90,252	75,354	14,898	Underspend	17%	38,548	38,548	-		-
3.	SUPPLIES AND SERVICES	65,290	68,742	(3,452)	Overspend	-5%	6,000	6,000	-		-
4.	TRANSPORT & PLANT	71,104	75,895	(4,791)	Overspend	-7%	58,534	58,534	-		-
5.	ADMINISTRATION COSTS	11,225	7,834	3,391	Underspend	30%	11,295	11,295	-		-
6.	PAYMENTS TO OTHER BODIES	1,206,323	1,147,103	59,220	Underspend	5%	1,162,125	1,052,125	110,000	Underspend	9%
7.	OTHER COSTS	4,698	1,513	3,185	Underspend	68%	500	500	-		-
8.	APPORTIONED EXPENSES	-	-	-	-		-	-	-		-
9.	CAPITAL FINANCING CHARGES	-	-	-	-		-	-	-		-
10.	TOTAL EXPENDITURE	2,526,814	2,369,116	157,698	Underspend	6%	2,257,087	2,147,087	110,000	Underspend	5%
11.	INCOME	7,112	12,459	5,347	Over-recovered	75%	91,990	91,990	-		-
12.	NET EXPENDITURE	2,519,702	2,356,657	163,045	Underspend	6%	2,165,097	2,055,097	110,000	Underspend	5%

NORTH LANARKSHIRE COUNCIL**FINANCIAL MONITORING REPORT****1 April 1999 to 18 July 1999****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>	85,247 Underspend	The underspend is due to projects for those clients with dementia and other mental health problems, as well as services for those with a physical or sensory disability not being fully operational at this point in the financial year. These posts will be filled as the year progresses and expenditure will rise to a more realistic level.	-
2. <u>PROPERTY COSTS</u>	14,898 Underspend	The underspend is due to a timing in the payment of invoices relating to the supply and fitting of Aids and Adaptations. Expenditure to date is currently below budget but this is not expected to be the situation at year end , as as waiting lists are reduced throughout the year.	-
3. <u>PAYMENTS TO OTHER BODIES</u>	59,220 Underspend	This underspend relates to the payment to Other Local Authorities in relation to the placements within Assessment Centres . Due to the policy of placement within the community this budget will not be fully utilised by the year end .	110,000 Underspend