

NORTH LANARKSHIRE COUNCIL AGENDA ITEM No. 33
REPORT

TO : SOCIAL WORK COMMITTEE	SUBJECT: 2000/01 OUT-TURN REPORT
FROM : DIRECTOR OF SOCIAL WORK	PERIOD 01/4/00 - 31/3/01
DATE : 23 AUGUST 2001 Ref. : EMCA	SOCIAL WORK

1. Introduction

This report provides a comparison of actual expenditure and income for the year 2000/01 for the Social Work Department, including the Sheltered Division, against estimated expenditure and income and provides explanations of the more significant variances.

2. Summary of Budget Variances

2.1 The net expenditure for the financial year includes the following items of expenditure which are outwith the direct control of the department :-

Central Repairs - (Property Costs) - £68,903 Underspend

The overall responsibility for the Council's Central Repairs Account lies with the Property Services Department. Repairs are carried out on Council properties on a priority basis. The recharge to departments for 2000/01 reflects the actual level of repairs carried out.

Apportioned Expenses - £98,745 Overspend

The budgeted amounts for 2000/01 were based upon the actual level of charges received at the during 1999/00. However , the introduction of buildings depreciation within the calculation of Asset Rentals for all departments, including Capital Departments, has resulted in higher than anticipated recharges to user departments. It is important to note that there is no overall cost to the council for these increased charges. Future years budgets continue to be adjusted to reflect the best allocation known at the time of the budget setting.

2.2 After recognition is made of the above areas of expenditure the final 2000/01 position of the department shows an underspend of £482,989 (1%). This is a decrease from the £531,490 projected in the previous report . Pressure to provide Residential and Nursing Home places thus preventing hospital bed blocking, and the provision of Aids and Adaptations to reduce the waiting lists within the district has resulted in significant expenditure being incurred in these areas at the year end.

The underspend is summarised within the service divisions as follows :-

	£
Management and Support Services	1,056,300 Underspend
Residential Accommodation Children	-185,268 Overspend
Residential Accommodation Elderly	-614,215 Overspend
Residential Accommodation Learning Disability	-421,341 Overspend
Homecare Services	-139,945 Overspend
Miscellaneous Services Children	459,942 Underspend
Day Services Elderly	-154,947 Overspend
Day Services Learning Disability	261,194 Underspend
Other Social Work Services	132,603 Underspend
Sheltered Division	88,666 Underspend
	482,989 Underspend

3. Explanation of Major Outturn Variances by Division :

£

3.1 Management and Support Services

- a) Employee Costs 1,515,671 Underspend

The underspend relates to the level of vacancies held for the early part of the year in respect of management posts within Headquarters. The department has experienced severe difficulties in recruiting and retaining staff over the course of the financial year. Vacancies, both at Headquarters and Area Team level have impacted on the performance of the department, both in terms of service delivery, and also in the delivery of the agenda set out in terms of "Modernising Community Care".

These problems have been the subject of separate reports to Committee throughout the year, although the limited success of an aggressive recruitment initiative in the last quarter of the year did result in a lower level of underspend in this area than had been initially predicted.

- b) Property Costs 8,551 Underspend

The underspend is a result of a lower than anticipated level of charges from the Internal Transport Section. Charges have been lower than in previous years in this area as a result of the reduction in the number of units that incur charges as well as the effect of a number of corrective budget transfers and re-alignments that have been effected during the year.

- c) Supplies and Services 737,809 Overspend

In order to meet the obligations under the agenda for "Modernising Community Care", the department has been required to develop and maintain a comprehensive management information system, both at area team level and, more importantly, at Headquarters. This has resulted in the budget for Supplies and Services being overspent in this area by £400,000. Furthermore, expenditure has also been incurred in this area for equipment and protective clothing which has been fundamental to the development of a number of important community based services within North Lanarkshire. This expenditure also comes under the 'umbrella' of the "Modernising Community Care" agenda and totals £337,000.

- d) Transport and Plant 73,879 Overspend

The overspend relates to increased expenditure on travelling and subsistence which has been incurred as staff carry out their day to day duties throughout the North Lanarkshire area. As part of a corporate savings program, put in place a number of years ago, the budget was reduced significantly in this area but due to the nature of the work carried out by staff involved in client care, usage has remained at a high level. The actual overspend in staff travel is £129,000. However, this overspend is offset by an underspend of £55,000 on departmental car leasing.

- e) Administration Costs 382,464 Overspend

The overspend is a result of increased expenditure in a number of administrative areas such as:-

	£
Stationery	99,000
Postages	20,000
Telephones	40,000
Advertising	30,000
Books and Publications	42,000
Insurance	43,000
Other Admin.	108,000
	<hr/>
	382,000

The increase in all administrative expenditure is a direct consequence of the numerous new development areas which have been progressing during the year within Headquarters. For example the creation of a library of publications within Social Work Headquarters has resulted in increased administration expenditure but is considered to be an important part of department strategy to deal with the ever increasing Community Care agenda. In addition, the requirement on the department to respond to issues such as Best Value, The Royal Commission on Long Term Care and Youth Crime has necessitated increased administration costs.

Finally, there has been an increase in advertising costs which can be associated with the recruitment initiative which gained momentum in the final quarter of the year.

f) Income 721,434 Over-recovered
Income Targets for the year were significantly over-recovered, and in the main, additional income has been generated in the following areas:-

- (i) Fees and Charges £83,798 Over-recovered
This is a result of increased attendance at Adult Training Centres and recovery of outstanding client contribution.
- (ii) Other £644,769 Over-recovered
This is a result of additional monies received re Transitional Housing Benefit which was not budgeted for. This totalled £572,000. In addition, additional grant was received for Asylum Seekers which again was not budgeted for. This totalled £69,000.

3.2 Residential Accom. Children

- a) Employee Costs 188,185 Overspend
The increased expenditure in this area reflects the increased staffing required in the units to maintain a safe, supported environment for every client. This is a clear result of the fact that, over the last few years, the young people who are accommodated in Residential Homes have required greater support and care.
- b) Supplies and Services 16,674 Overspend
Many of the Homes for Children within North Lanarkshire are in a poor state of repair. Legislation and the Modernising Community Care agenda has dictated that standards within local authority homes have to be improved significantly to meet Regulation of Care standards. To this effect, expenditure has been incurred in this area to bring units up to required standards.
- c) Payments to Other Bodies 25,420 Overspend
The overspend relates to various Legislative and Sectional payments which are made through this division. These are offset however, by an underspend in the area of List D Schools which is shown within another division. This is in line with the policy of caring for young people within the community as opposed to within Residential environments.
- d) Other Expenditure 44,608 Underspend
The underspend relates to slippage incurred in a number of development initiatives within the childcare divisions. These is directly linked also, to the recruitment problems experienced in all areas of service.

3.3. Residential Accom. Elderly

- | | | |
|---|---------|----------------|
| a) <u>Employee Costs</u> | 287,541 | Overspend |
| <p>The overspend is a result of expenditure on care staff which exceeded budget. This was to cover for staff on annual leave and also long term sick leave as well as leave for SVQ training. This is necessary in order to maintain cover for a vulnerable client base.</p> | | |
| b) <u>Supplies and Services</u> | 520,088 | Overspend |
| <p>Many of the Homes for the Elderly within North Lanarkshire are in a poor state of repair. Legislation and the Modernising Community Care agenda has dictated that standards within local authority homes have to be improved significantly to meet Regulation of Care standards. To this effect, expenditure has been incurred in this area to bring units up to required standards.</p> | | |
| c) <u>Income</u> | 182,675 | Over-recovered |
| <p>The over-recovery is a direct result of successful backdated income maximisation and also increased client contributions resulting from occupational pensions and from clients who own substantial capital.</p> | | |

3.4 Residential Accom. Learning Disability

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|--|---------|------------|
| a) <u>Employee Costs</u> | 44,802 | Overspend |
| <p>The overspend has arisen from the implementation of additional packages of care which are provided within the clients own home, and also from the requirement to have additional training required in order to deal with the complex caseloads which exist within this client group.</p> | | |
| b) <u>Property Costs</u> | 19,822 | Overspend |
| <p>The department has incurred additional property costs over the course of this financial year. Much of this expenditure was a direct consequence of the Disability Discrimination Act, which put the department under pressure to improve access facilities in all properties and also to improve the channels of communication for those clients or carers with any form of sensory impairment.</p> | | |
| c) <u>Payments to Other Bodies</u> | 362,720 | Underspend |
| <p>The overspend is a result of increased demand for the service, particularly in the area of Supplementation, and is also a consequence of the service review of maintenance rates within this division.</p> | | |

3.5 Homecare Services

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|--|---------|------------|
| a) <u>Employee Costs</u> | 300,895 | Underspend |
| <p>The underspend is a result of the high level of vacancies which existed within the new Home Care projects based at Merrystone in Coatbridge, throughout the year. There have been a number of separate reports to Committee advising of the serious recruitment problems experienced by the department during this financial year. Vacancies, both at Headquarters and Area Team level have impacted on the performance of the department, both in terms of service delivery and also in the delivery of the agenda set out in terms of "Modernising Community Care". These problems have been the subject of separate reports to Committee throughout the year and are expected to continue into the early part of the new financial year.</p> | | |

- b) Income 438,198 Under-recovered
- The income generated from charging clients is in turn determined by the personal income available to clients to pay the charges. An assessment is carried out on each client to ascertain their ability to contribute towards their care costs. As part of this process, clients are given advice and assistance to claim the full amount of allowances for which they might be eligible. The outcome of this financial assessment will determine the level at which the client contributes towards their care costs.
- Income is under-recovered for the year but work is continuing to ensure the future maximisation of benefit uptakes by clients thus increasing their ability to contribute.

3.6 Miscellaneous Childrens Services

- a) Employee Costs 254,560 Underspend
- The underspend is a result of vacancies which have existed throughout the year and which have previously been reported to Committee.
- Vacancies, both at Headquarters and Area Team level have impacted on the performance of the department, both in terms of service delivery and also in the delivery of the agenda set out in terms of "Modernising Community Care". These problems have been the subject of separate reports to Committee throughout the year and are expected to continue into the early part of the new financial year.
- b) Property Costs 9,641 Overspend
- The department has incurred additional property costs over the course of this financial year. Much of this expenditure was a direct consequence of the Disability Discrimination Act, which put the department under pressure to improve access facilities in all properties and also to improve the channels of communication for those clients or carers with any form of sensory impairment.
- b) Payments to Other Bodies 240,659 Underspend
- There have been delays in the implementation and development of new services in this area in partnership with the voluntary sector. This has resulted in only part year implementation costs being incurred in this financial year. In addition, there has been a reduction in expenditure within the List D sector which is in line with departmental policy of caring for children and young adults with behavioural problems within the community rather than within a residential environment.

3.7 Day Services Elderly

- a) Employee Costs 40,996 Overspend
- The overspend is a result of expenditure on care staff which exceeded budget. This was to cover for staff on annual leave and also long term sick leave as well as leave for SVQ training. This is necessary in order to maintain cover for a vulnerable client base.
- b) Income 142,442 Under-recovered
- The under-recovery is a result of a change in the departments charging policy which introduced a single charge for all Homecare Services. Consequently, the income for Meals on Wheels, which was historically shown within this division is now collected and shown under the Homecare Services Division.

3.8 Day Care Learning Disability

- a) Employee Costs 14,557 Underspend
- The underspend is a result of vacancies held within this division due to the delay in the

implementation of projects for those with Learning Disabilities. This has previously been reported to Committee and is partly a consequence of the recruitment problems experienced during the year.

b) <u>Payments to Other Bodies</u>	195,251	Underspend
The development of a Day Opportunities programme for people with profound learning difficulties was implemented late in the year, and, as a result, only part year costs were incurred.		
c) <u>Other Costs</u>	30,085	Underspend
The underspend relates to a project for clients with learning difficulties, based in the Coatbridge Area, not being set up until very late in the financial year. As a result, only part year costs were incurred during this financial year.		

3.9 Other Social Work Services

a) <u>Employee Costs</u>	459,206	Underspend
The underspend has been a consequence of the recruitment difficulties reported to Committee during the course of the year. These were previously reported to Committee. Vacancies, both at Headquarters and Area Team level have impacted on the performance of the department, both in terms of service delivery and also in the delivery of the agenda set out in terms of "Modernising Community Care". These problems have been the subject of separate reports to Committee throughout the year and are expected to continue into the early part of the new financial year.		
b) <u>Supplies and Services</u>	917,688	Overspend
The overspend is a result of expenditure on equipment and adaptations provided to assist people with disabilities to live safely and with support within their community. The demand for help in this area continually exceeds supply and the department is attempting to substantially reduce lengthy waiting lists.		
c) <u>Payments to Other Bodies</u>	100,367	Underspend
The underspend relates to slippage in projects related to Mental Health Developments throughout all areas of the department.		
d) <u>Income</u>	465,971	Over-recovery
The over-recovery is a result of increased funding in the area of Criminal Justice. The grant received for Offenders Services was £300,000 greater than anticipated when the estimate was prepared. In addition, additional income of £45,000 was received in relation to Restriction of Liberty Orders which were not budgeted for.		

3.10 Sheltered Division

a) <u>Supplies and services</u>	414,036	Overspend
The overspend reflects an increase in demand for services provided by Beltane Workshop and the resultant requirement to purchase materials. The services provided by the workshop have diversified considerably over the past few years and now include upholstery and curtain manufacture. The increased expenditure incurred is offset by increased income.		
b) <u>Income</u>	479,341	Over-recovered
The over-recovery is a direct result of grant of £70,000 in respect of employment service being		

ledgered in this financial year but pertaining to 99/00. The balance of the over-recovery is made up of £60,000 income received from other authorities for their clients who are employed within Beltane and £348,000 of increased sales as a result of the increased demand for services.

4. Financial Concurrence

The Director of Finance concurs with the financial information contained in this report and has been fully involved in its preparation.

5. Summary

The favourable out-turn variance is a result of a series of over and underspends within the department at the year end. Pressures in some areas of the service such as pressures on the Nursing Home budget, the increasing demand for Equipment and Adaptations in line with Community Care agendas and the realisation of income within the Homecare Division have been offset by a significant number of vacancies within Area Teams and Headquarters and indeed perhaps most significantly, within Homecare Services.

6. Recommendation

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



Director of Social Work
26 July 2001

Revenue Expenditure for the Financial Year 1 April 2000 to 31 March 2001

SOCIAL WORK DEPARTMENT

TOTAL

LINE NO. (1)	DESCRIPTION (2)	ANNUAL BUDGET (3)	ACTUAL EXPENDITURE (4)	TOTAL VARIANCE (5)	OUTWITH DEPARTMENTS CONTROL (6)	DEPARTMENT VARIANCE (7)	VARIANCE (8)	% (9)
		£	£	£	£	£		
1.	EMPLOYEE COSTS	42,559,092	40,573,595	1,985,497	-	1,985,497	Underspend	5%
2.	PROPERTY COSTS	4,141,864	4,080,563	61,301	68,903	-7,602	Overspend	-0%
3.	SUPPLIES AND SERVICES	2,771,947	5,366,394	-2,594,447	-	-2,594,447	Overspend	-94%
4.	TRANSPORT & PLANT	3,220,850	3,285,559	-64,709	-	-64,709	Overspend	-2%
5.	ADMINISTRATION COSTS	699,196	1,089,563	-390,367	-	-390,367	Overspend	-56%
6.	APPORTIONED EXPENSES	2,263,588	2,362,333	-98,745	-98,745	-	-	
7.	PAYMENTS TO OTHER BODIES	30,398,204	30,185,927	212,277	-	212,277	Underspend	1%
8.	CAPITAL FINANCING CHARGES	1,878,882	1,878,882	-	-	-	-	
9.	OTHER COSTS	368,385	301,322	67,063	-	67,063	Underspend	18%
10.	TOTAL EXPENDITURE	88,302,008	89,124,138	-822,130	-29,842	-792,288	Overspend	-1%
11.	OTHER GRANTS	2,562,562	3,139,559	576,997	-	576,997	Over-recovered	23%
12.	FEES AND CHARGES	4,010,717	4,059,757	49,040	-	49,040	Over-recovered	1%
13.	CHARGES TO CAPITAL	-	-	-	-	-	-	
14.	DEPARTMENTAL RECHARGE	-	-	-	-	-	-	
15.	OTHER	9,382,761	10,032,001	649,240	-	649,240	Over-recovered	7%
16.	TOTAL INCOME	15,956,040	17,231,317	1,275,277	-	1,275,277	Over-recovered	8%
17.	NET EXPENDITURE	72,345,968	71,892,821	453,147	-29,842	482,989	Underspend	1%

Revenue Expenditure for the Financial Year 1 April 2000 to 31 March 2001

**SOCIAL WORK DEPARTMENT
MANAGEMENT AND SUPPORT SERVICES**

LINE NO. (1)	DESCRIPTION (2)	ANNUAL BUDGET (3)	ACTUAL EXPENDITURE (4)	TOTAL VARIANCE (5)	OUTWITH DEPARTMENTS CONTROL (6)	DEPARTMENT VARIANCE (7)	VARIANCE (8)	% (9)
		£	£	£	£	£		
1.	EMPLOYEE COSTS	16,202,323	14,686,652	1,515,671	-	1,515,671	Underspend	9%
2.	PROPERTY COSTS	2,274,049	2,196,595	77,454	68,903	8,551	Underspend	0%
3.	SUPPLIES AND SERVICES	595,956	1,333,765	-737,809	-	-737,809	Overspend	-124%
4.	TRANSPORT & PLANT	1,156,548	1,230,427	-73,879	-	-73,879	Overspend	-6%
5.	ADMINISTRATION COSTS	509,047	891,511	-382,464	-	-382,464	Overspend	-75%
6.	APPORTIONED EXPENSES	2,263,588	2,350,732	-87,144	-87,144	-		
7.	PAYMENTS TO OTHER BODIES	1,728,360	1,716,498	11,862	-	11,862	Underspend	1%
8.	CAPITAL FINANCING CHARGES	1,878,882	1,878,882	-	-	-		
9.	OTHER COSTS	20,885	27,951	-7,066	-	-7,066	Overspend	-34%
10.	TOTAL EXPENDITURE	26,629,638	26,313,013	316,625	-18,241	334,866	Underspend	1%
11.	OTHER GRANTS	660,925	653,792	-7,133	-	-7,133	Under-recovered	-1%
12.	FEES AND CHARGES	19,210	103,008	83,798	-	83,798	Over-recovered	436%
13.	CHARGES TO CAPITAL	-	-	-	-	-		
14.	DEPARTMENTAL RECHARGE	-	-	-	-	-		
15.	OTHER	9,251,970	9,896,739	644,769	-	644,769	Over-recovered	7%
16.	TOTAL INCOME	9,932,105	10,653,539	721,434	-	721,434	Over-recovered	7%
17.	NET EXPENDITURE	16,697,533	15,659,474	1,038,059	-18,241	1,056,300	Underspend	6%

Revenue Expenditure for the Financial Year 1 April 2000 to 31 March 2001

SOCIAL WORK DEPARTMENT
RESIDENTIAL ACCOMMODATION CHILDREN

LINE NO. (1)	DESCRIPTION (2)	ANNUAL BUDGET (3)	ACTUAL EXPENDITURE (4)	TOTAL VARIANCE (5)	OUTWITH DEPARTMENTS CONTROL (6)	DEPARTMENT VARIANCE (7)	VARIANCE (8)	% (9)
		£	£	£	£	£		
1.	EMPLOYEE COSTS	2,101,599	2,289,784	-188,185		-188,185	Overspend	-9%
2.	PROPERTY COSTS	246,957	243,445	3,512		3,512	Underspend	1%
3.	SUPPLIES AND SERVICES	250,279	266,953	-16,674		-16,674	Overspend	-7%
4.	TRANSPORT & PLANT	67,123	68,988	-1,865		-1,865	Overspend	-3%
5.	ADMINISTRATION COSTS	33,673	36,289	-2,616		-2,616	Overspend	-8%
6.	APPORTIONED EXPENSES	-	-	-	-	-		
7.	PAYMENTS TO OTHER BODIES	869,032	894,452	-25,420		-25,420	Overspend	-3%
8.	CAPITAL FINANCING CHARGES	-	-	-	-	-		
9.	OTHER COSTS	49,720	5,112	44,608		44,608	Underspend	90%
10.	TOTAL EXPENDITURE	3,618,383	3,805,023	-186,640	-	-186,640	Overspend	-5%
11.	OTHER GRANTS	-	-	-	-	-		
12.	FEES AND CHARGES	-	-	-	-	-		
13.	CHARGES TO CAPITAL	-	-	-	-	-		
14.	DEPARTMENTAL RECHARGE	-	-	-	-	-		
15.	OTHER	2,870	4,242	1,372		1,372	Over-recovered	-
16.	TOTAL INCOME	2,870	4,242	1,372	-	1,372	Over-recovered	48%
17.	NET EXPENDITURE	3,615,513	3,800,781	-185,268	-	-185,268	Overspend	-5%

Revenue Expenditure for the Financial Year 1 April 2000 to 31 March 2001

SOCIAL WORK DEPARTMENT
RESIDENTIAL ACCOMMODATION ELDERLY

LINE NO. (1)	DESCRIPTION (2)	ANNUAL BUDGET (3)	ACTUAL EXPENDITURE (4)	TOTAL VARIANCE (5)	OUTWITH DEPARTMENTS CONTROL (6)	DEPARTMENT VARIANCE (7)	VARIANCE (8)	% (9)
		£	£	£	£	£		
1.	EMPLOYEE COSTS	4,626,662	4,914,203	-287,541		-287,541	Overspend	-6%
2.	PROPERTY COSTS	811,494	811,950	-456		-456	Overspend	-0%
3.	SUPPLIES AND SERVICES	124,046	644,134	-520,088		-520,088	Overspend	-419%
4.	TRANSPORT & PLANT	69,161	63,636	5,525		5,525	Underspend	8%
5.	ADMINISTRATION COSTS	24,780	26,370	-1,590		-1,590	Overspend	-6%
6.	APPORTIONED EXPENSES	-	-	-	-	-		
7.	PAYMENTS TO OTHER BODIES	12,502,015	12,496,815	5,200		5,200	Underspend	0%
8.	CAPITAL FINANCING CHARGES	-	-	-	-	-		
10.	OTHER COSTS	15,000	11,513	3,487		3,487	Underspend	23%
11.	TOTAL EXPENDITURE	18,173,158	18,968,621	-795,463	-	-795,463	Overspend	-4%
12.	OTHER GRANTS	-	-	-	-	-		
13.	FEES AND CHARGES	1,365,868	1,548,543	182,675	-	182,675	Over-recovered	13%
14.	CHARGES TO CAPITAL	-	-	-	-	-		
15.	DEPARTMENTAL RECHARGE	-	-	-	-	-		
16.	OTHER	1,756	329	-1,427		-1,427	Under-recovered	-81%
17.	TOTAL INCOME	1,367,624	1,548,872	181,248	-	181,248	Over-recovered	13%
18.	NET EXPENDITURE	16,805,534	17,419,749	-614,215	-	-614,215	Overspend	-4%

Revenue Expenditure for the Financial Year 1 April 2000 to 31 March 2001

**SOCIAL WORK DEPARTMENT
RESIDENTIAL ACCOMMODATION LEARNING DISABILITIES**

LINE NO. (1)	DESCRIPTION (2)	ANNUAL BUDGET (3)	ACTUAL EXPENDITURE (4)	TOTAL VARIANCE (5)	OUTWITH DEPARTMENTS CONTROL (6)	DEPARTMENT VARIANCE (7)	VARIANCE (8)	% (9)
		£	£	£	£	£		
1.	EMPLOYEE COSTS	524,499	569,301	-44,802	-	-44,802	Overspend	-9%
2.	PROPERTY COSTS	54,775	74,597	-19,822	-	-19,822	Overspend	-36%
3.	SUPPLIES AND SERVICES	95,300	97,956	-2,656	-	-2,656	Overspend	-3%
4.	TRANSPORT & PLANT	1,341	2,784	-1,443	-	-1,443	Overspend	-108%
5.	ADMINISTRATION COSTS	3,498	3,199	299	-	299	Underspend	9%
6.	APPORTIONED EXPENSES	-	-	-	-	-		
7.	PAYMENTS TO OTHER BODIES	4,547,435	4,910,155	-362,720	-	-362,720	Overspend	-8%
8.	CAPITAL FINANCING CHARGES			-	-	-		
10.	OTHER COSTS			-	-	-		
11.	TOTAL EXPENDITURE	5,226,848	5,657,992	-431,144	-	-431,144	Overspend	-8%
12.	OTHER GRANTS	-	-	-	-	-		
13.	FEES AND CHARGES	57,090	70,311	13,221	-	13,221	Over-recovered	23%
14.	CHARGES TO CAPITAL	-	-	-	-	-		
15.	DEPARTMENTAL RECHARGE	-	-	-	-	-		
16.	OTHER	3,520	102	-3,418	-	-3,418	Under-recovered	-97%
17.	TOTAL INCOME	60,610	70,413	9,803	-	9,803	Over-recovered	16%
18.	NET EXPENDITURE	5,166,238	5,587,579	-421,341	-	-421,341	Overspend	-8%

Revenue Expenditure for the Financial Year 1 April 2000 to 31 March 2001

**SOCIAL WORK DEPARTMENT
HOME CARE SERVICE**

LINE NO. (1)	DESCRIPTION (2)	ANNUAL BUDGET (3)	ACTUAL EXPENDITURE (4)	TOTAL VARIANCE (5)	OUTWITH DEPARTMENTS CONTROL (6)	DEPARTMENT VARIANCE (7)	VARIANCE (8)	% (9)
		£	£	£	£	£		
1.	EMPLOYEE COSTS	9,684,653	9,383,758	300,895	-	300,895	Underspend	3%
2.	PROPERTY COSTS	-	-	-	-	-		
3.	SUPPLIES AND SERVICES	10,208	8,706	1,502	-	1,502	Underspend	15%
4.	TRANSPORT & PLANT	223,259	225,079	-1,820	-	-1,820	Overspend	-1%
5.	ADMINISTRATION COSTS	360	2,684	-2,324	-	-2,324	Overspend	
6.	APPORTIONED EXPENSES	-	-	-	-	-		
7.	PAYMENTS TO OTHER BODIES	46,000	46,000	-	-	-		-
8.	CAPITAL FINANCING CHARGES	-	-	-	-	-		-
10.	OTHER COSTS	-	-	-	-	-		
11.	TOTAL EXPENDITURE	9,964,480	9,666,227	298,253	-	298,253	Underspend	3%
12.	OTHER GRANTS	-	-	-	-	-		
13.	FEES AND CHARGES	1,977,138	1,538,940	-438,198	-	-438,198	Under-recovered	-22%
14.	CHARGES TO CAPITAL	-	-	-	-	-		
15.	DEPARTMENTAL RECHARGE	-	-	-	-	-		
16.	OTHER	-	-	-	-	-		
17.	TOTAL INCOME	1,977,138	1,538,940	-438,198	-	-438,198	Under-recovered	-22%
18.	NET EXPENDITURE	7,987,342	8,127,287	-139,945	-	-139,945	Overspend	-2%

Revenue Expenditure for the Financial Year 1 April 2000 to 31 March 2001

SOCIAL WORK DEPARTMENT

MISCELLANEOUS SERVICES CHILDREN (incl. List D. Assess. Centres, Family/Young Peoples Support, Fostering/Adoption)

LINE NO. (1)	DESCRIPTION (2)	ANNUAL BUDGET (3)	ACTUAL EXPENDITURE (4)	TOTAL VARIANCE (5)	OUTWITH DEPARTMENTS CONTROL (6)	DEPARTMENT VARIANCE (7)	VARIANCE (8)	% (9)
		£	£	£	£	£		
1.	EMPLOYEE COSTS	2,012,845	1,758,285	254,560	-	254,560	Underspend	13%
2.	PROPERTY COSTS	121,852	131,493	-9,641	-	-9,641	Overspend	-8%
3.	SUPPLIES AND SERVICES	125,350	126,707	-1,357	-	-1,357	Overspend	-1%
4.	TRANSPORT & PLANT	96,207	97,397	-1,190	-	-1,190	Overspend	-1%
5.	ADMINISTRATION COSTS	27,759	36,452	-8,693	-	-8,693	Overspend	-31%
6.	APPORTIONED EXPENSES	-	-	-	-	-		
7.	PAYMENTS TO OTHER BODIES	4,398,563	4,157,904	240,659	-	240,659	Underspend	5%
8.	CAPITAL FINANCING CHARGES	-	-	-	-	-		
9.	OTHER COSTS	17,185	24,867	-7,682	-	-7,682	Overspend	-45%
10.	TOTAL EXPENDITURE	6,799,761	6,333,105	466,656	-	466,656	Underspend	7%
11.	OTHER GRANTS	-	-	-	-	-		
12.	FEES AND CHARGES	-	-	-	-	-		
13.	CHARGES TO CAPITAL	-	-	-	-	-		
14.	DEPARTMENTAL RECHARGE	-	-	-	-	-		
15.	OTHER	9,755	3,041	-6,714	-	-6,714	Under-recovered	-
16.	TOTAL INCOME	9,755	3,041	-6,714	-	-6,714	Under-recovered	-69%
17.	NET EXPENDITURE	6,790,006	6,330,064	459,942	-	459,942	Underspend	7%

Revenue Expenditure for the Financial Year 1 April 2000 to 31 March 2001

SOCIAL WORK DEPARTMENT
DAY SERVICES ELDERLY (incl. Day Centres, Meals on Wheels and Lunch Clubs)

LINE NO. (1)	DESCRIPTION (2)	ANNUAL BUDGET (3)	ACTUAL EXPENDITURE (4)	TOTAL VARIANCE (5)	OUTWITH DEPARTMENTS CONTROL (6)	DEPARTMENT VARIANCE (7)	VARIANCE (8)	% (9)
		£	£	£	£	£		
1.	EMPLOYEE COSTS	822,485	863,481	-40,996		-40,996	Overspend	-5%
2.	PROPERTY COSTS	141,395	143,002	-1,607		-1,607	Overspend	-1%
3.	SUPPLIES AND SERVICES	129,297	126,396	2,901		2,901	Underspend	2%
4.	TRANSPORT & PLANT	565,577	562,625	2,952		2,952	Underspend	1%
5.	ADMINISTRATION COSTS	8,665	7,087	1,578		1,578	Underspend	18%
6.	APPORTIONED EXPENSES	-	-	-		-		
7.	PAYMENTS TO OTHER BODIES	649,742	634,664	15,078		15,078	Underspend	2%
8.	CAPITAL FINANCING CHARGES			-		-		
10.	OTHER COSTS	7,800	211	7,589		7,589	Underspend	97%
11.	TOTAL EXPENDITURE	2,324,961	2,337,466	-12,505	-	-12,505	Overspend	-1%
12.	OTHER GRANTS			-	-	-		
13.	FEES AND CHARGES	252,909	110,467	-142,442	-	-142,442	Under-recovered	-56%
14.	CHARGES TO CAPITAL			-	-	-		
15.	DEPARTMENTAL RECHARGE			-	-	-		
16.	OTHER			-	-	-		
17.	TOTAL INCOME	252,909	110,467	-142,442	-	-142,442	Under-recovered	-56%
18.	NET EXPENDITURE	2,072,052	2,226,999	-154,947	-	-154,947	Overspend	-7%

Revenue Expenditure for the Financial Year 1 April 2000 to 31 March 2001

SOCIAL WORK DEPARTMENT
DAY SERVICES LEARNING DISABILITIES

LINE NO. (1)	DESCRIPTION (2)	ANNUAL BUDGET (3)	ACTUAL EXPENDITURE (4)	TOTAL VARIANCE (5)	OUTWITH DEPARTMENTS CONTROL (6)	DEPARTMENT VARIANCE (7)	VARIANCE (8)	% (9)
		£	£	£	£	£		
1.	EMPLOYEE COSTS	2,262,559	2,248,002	14,557	-	14,557	Underspend	1%
2.	PROPERTY COSTS	201,443	208,627	-7,184	-	-7,184	Overspend	-4%
3.	SUPPLIES AND SERVICES	134,995	123,537	11,458	-	11,458	Underspend	8%
4.	TRANSPORT & PLANT	682,332	671,511	10,821	-	10,821	Underspend	2%
5.	ADMINISTRATION COSTS	23,467	20,723	2,744	-	2,744	Underspend	12%
6.	APPORTIONED EXPENSES	-	-	-	-	-		
7.	PAYMENTS TO OTHER BODIES	933,989	738,738	195,251	-	195,251	Underspend	21%
8.	CAPITAL FINANCING CHARGES	-	-	-	-	-		
10.	OTHER COSTS	94,314	64,229	30,085	-	30,085	Underspend	32%
11.	TOTAL EXPENDITURE	4,333,099	4,075,367	257,732	-	257,732	Underspend	6%
12.	OTHER GRANTS			-	-	-		
13.	FEES AND CHARGES	26,050	29,512	3,462	-	3,462	Over-recovered	13%
14.	CHARGES TO CAPITAL			-	-	-		
15.	DEPARTMENTAL RECHARGE			-	-	-		
16.	OTHER			-	-	-		
17.	TOTAL INCOME	26,050	29,512	3,462	-	3,462	Over-recovered	13%
18.	NET EXPENDITURE	4,307,049	4,045,855	261,194	-	261,194	Underspend	6%

Revenue Expenditure for the Financial Year 1 April 2000 to 31 March 2001

SOCIAL WORK DEPARTMENT**OTHER SOCIAL WORK SERVICES (incl. Mental Health, Dementia Services, Offenders Services & Drug&Alcohol Addiction)**

LINE NO. (1)	DESCRIPTION (2)	ANNUAL BUDGET (3)	ACTUAL EXPENDITURE (4)	TOTAL VARIANCE (5)	OUTWITH DEPARTMENTS CONTROL (6)	DEPARTMENT VARIANCE (7)	VARIANCE (8)	% (9)
		£	£	£	£	£		
1.	EMPLOYEE COSTS	3,897,205	3,437,999	459,206	-	459,206	Underspend	12%
2.	PROPERTY COSTS	276,094	254,641	21,453	-	21,453	Underspend	8%
3.	SUPPLIES AND SERVICES	1,197,666	2,115,354	-917,688	-	-917,688	Overspend	-77%
4.	TRANSPORT & PLANT	332,302	323,495	8,807	-	8,807	Underspend	3%
5.	ADMINISTRATION COSTS	57,857	61,314	-3,457	-	-3,457	Overspend	-6%
6.	APPORTIONED EXPENSES	-	-	-	-	-		
7.	PAYMENTS TO OTHER BODIES	4,658,068	4,557,701	100,367	-	100,367	Underspend	2%
8.	CAPITAL FINANCING CHARGES		-	-	-	-		
10.	OTHER COSTS	163,481	165,537	-2,056	-	-2,056	Overspend	-1%
11.	TOTAL EXPENDITURE	10,582,673	10,916,041	-333,368	-	-333,368	Overspend	-3%
12.	OTHER GRANTS	1,727,517	2,241,282	513,765	-	513,765	Over-recovered	30%
13.	FEEES AND CHARGES	29,982	27,540	-2,442	-	-2,442	Under-recovered	-8%
14.	CHARGES TO CAPITAL			-	-	-		
15.	DEPARTMENTAL RECHARGE			-	-	-		
16.	OTHER	92,890	47,538	-45,352	-	-45,352	Under-recovered	-49%
17.	TOTAL INCOME	1,850,389	2,316,360	465,971	-	465,971	Over-recovered	25%
18.	NET EXPENDITURE	8,732,284	8,599,681	132,603	-	132,603	Underspend	2%

Revenue Expenditure for the Financial Year 1 April 2000 to 31 March 2001

**SOCIAL WORK DEPARTMENT
SHELTERED WORKSHOP / SUPPORTED EMPLOYMENT**

LINE NO. (1)	DESCRIPTION (2)	ANNUAL BUDGET (3)	ACTUAL EXPENDITURE (4)	TOTAL VARIANCE (5)	OUTWITH DEPARTMENTS CONTROL (6)	DEPARTMENT VARIANCE (7)	VARIANCE (8)	% (9)
		£	£	£	£	£		
1.	EMPLOYEE COSTS	424,262	422,130	2,132	-	2,132	Underspend	1%
2.	PROPERTY COSTS	13,805	16,213	-2,408	-	-2,408	Overspend	-17%
3.	SUPPLIES AND SERVICES	108,850	522,886	-414,036	-	-414,036	Overspend	-380%
4.	TRANSPORT & PLANT	27,000	39,617	-12,617	-	-12,617	Overspend	-47%
5.	ADMINISTRATION COSTS	10,090	3,934	6,156	-	6,156	Underspend	61%
6.	APPORTIONED EXPENSES	-	11,601	-11,601	-11,601	-		
7.	PAYMENTS TO OTHER BODIES	65,000	33,000	32,000	-	32,000	Underspend	49%
8.	CAPITAL FINANCING CHARGES	-	-	-	-	-		
10.	OTHER COSTS	-	1,902	-1,902	-	-1,902	Overspend	-
11.	TOTAL EXPENDITURE	649,007	1,051,283	-402,276	-11,601	-390,675	Overspend	-60%
12.	OTHER GRANTS	174,120	244,485	70,365	-	70,365	Over-recovered	40%
13.	FEES AND CHARGES	282,470	631,436	348,966	-	348,966	Over-recovered	124%
14.	CHARGES TO CAPITAL			-	-	-		
15.	DEPARTMENTAL RECHARGE			-	-	-		
16.	OTHER	20,000	80,010	60,010		60,010	Over-recovered	300%
17.	TOTAL INCOME	476,590	955,931	479,341	-	479,341	Over-recovered	101%
18.	NET EXPENDITURE	172,417	95,352	77,065	-11,601	88,666	Underspend	51%

MOVEMENTS BETWEEN PERIOD 14 REPORTED TO COMMITTEE AND OUT-TURN REPORT
ANALYSIS AND EXPLANATIONS

EXPENDITURE LINE	£ PERIOD 14 PROJECTED VARIANCE	£ OUT-TURN FINAL VARIANCE	£ MOVEMENT	EXPLANATION
Employee Costs	374,000 Underspend	338,003 Underspend	-35,997	The reduction in the underspend is due to the level of vacancies at the end of the year being slightly lower than that projected at period 12. Also, towards the last few months of the financial year, more temporary cover for staff on annual leave and in Training to cope with new legislation was required thus increasing expenditure on employee costs slightly as the financial year closed.
Property Costs	-9,000 Overspend	-237,749 Overspend	-228,749	The increased overspend in this line is a result firstly of Budget Re-alignments. The overspend of £236,844 on Aids and Adaptations is shown against Property Costs in the Out-turn Report (as opposed to the Supplies line where it appeared in period 12) where it is supplemented by the £6,284 residual overspend on cleaning costs relating to Bellshill Children's Home mentioned in the period 12 report. There were however, also a number of small underspends in utility and other sundry property costs throughout the divisions which resulted in the total net overspend at year end.
Supplies and Services	-280,000 Overspend	2,622 Underspend	282,622	The swing which has occurred in this line is due firstly to the Re-alignments of Aids and Adaptations expenditure which, in the period 12 report was shown in Supplies and Services. This totals in the region of £236,000. The balance of the swing is a result of year end underspends on provisions and office equipment in the divisions of Day Services Elderly (£39,000) and Misc. Services Children (£6,000) which were not projected in the period 12 report.
Transport and Plant	-300,000 Overspend	-226,811 Overspend	73,189	The reduced overspend is due to the overspend on Internal Transport being slightly lower than anticipated at period 12. This is due to some rationalisation at year end. Also, Car Leasing charges which are underspent by £56,000 have been moved into the Transport Line where previously they were included under Capital Financing and would not have been shown at period 12.
Administration	-130,000 Overspend	-113,891 Overspend	16,109	The reduced overspend is due to lower than anticipated overspends in stationery and printing in divisions such as Elderly homes and Mental Health / Dementia.

MOVEMENTS BETWEEN PERIOD 12 REPORTED TO COMMITTEE AND OUT-TURN REPORT
ANALYSIS AND EXPLANATIONS

EXPENDITURE LINE	£ PERIOD 12 PROJECTED VARIANCE	£ PERIOD 13 FINAL VARIANCE	£ MOVEMENT EXPLANATION
Payments to Other Bodies	947,000 Underspend	435,670 Underspend	<p>-511,330 The underspend at Out-turn is lower than anticipated at period 12 for a number of reasons:-</p> <ul style="list-style-type: none"> - a number of Sectional Payments re various Children's Acts have been processed but were not budgeted for. This totals £22,000. - At period 12 Nursing Home expenditure was projected to underspend by £85,000 within the Residential Elderly Division. This area actually overspent by £255,000...a swing of £340,000. The department explains this as the pressure to provide Residential and Nursing Home places and prevent bed blocking in hospital settings. - A reduction in the projected underspend within Residential Services for those with Learning Disabilities totalling £182,000. This budget relates to direct costs for those clients leaving long stay hospital care. The slippage in this area was not as great as anticipated at period 12.
Other Costs	- On Target	52,787 Underspend	<p>52,787 This out-turn underspend was not projected in the period 12 report. The department explains that it has come about as a result of management action at year end to underpin overspends elsewhere.</p>
Income	-315,000 Under-recov.	-64,815 Under-recov.	<p>250,185 The reduction in the under-recovery at year end is a result of two main factors:-</p> <ul style="list-style-type: none"> - £126,000 over-recovery within Management and Support Services as a result of Asylum Seekers Grant not Budgeted for as well as Cross Boundary Income being greater than anticipated. - £124,000 of client contributions within Residential Services for the Elderly which was above the level projected at period 12. This was a result of more clients with occupational pensions or with substantial capital of their own.
	287,000 Underspend	185,816 Underspend	<p>-101,184 Change due to movements in lines listed above.</p>