

To: SOCIAL WORK COMMITTEE	Subject: BUDGET MONITORING REPORT 2002/2003 PERIOD 01.04.02 – 13.09.02 SOCIAL WORK	
From: DIRECTOR OF SOCIAL WORK		
Date: 03 Oct 2002	Ref: RP/MY	

## 1. PURPOSE OF REPORT / INTRODUCTION

- 1.1. This report compares projected out-turn expenditure and income against annual estimates and provides explanations for the major out-turn variances.

## 2. SUMMARY OF BUDGET VARIANCES

- 2.1. The out-turn projection shows that the department is anticipating an underspend of £683,717 at the financial year-end. However, subject to Committee approval, £600,000 of this will be used to offset additional cost pressures anticipated within Homecare Support Services, which will affect Supplies and Services and Payments to Other Bodies budgets. This money is a direct result of the over-recovery of £600,000 reported in paragraph 4.1.4 relating to additional Transitional Housing Benefit claims to date. This budget virement will reduce the projected underspend to £83,717.

## 3. BUDGET RE-ALIGNMENT

- 3.1. The department is now in receipt of a significant number of new funding sources to enable it to cope with the demands of changing Community Care agendas e.g. Transitional Housing Benefit, Fair Care for the Elderly. These new monies will require to be allocated across all budget areas where expenditure is to be incurred. Consequently the department has undertaken a significant exercise to review all budget heads and to this end a number of re-alignments were agreed at the Social Work Committee on 22 August 2002 and have been reflected in the Social Work Budgets for 2002/03: -

- ❖ A budget virement of £1m was carried out to enhance the budget for Equipment and Adaptations. The virement involved a budget transfer from Employee Costs as a result of underspends therein which are a consequence of the continuing effect of the recruitment problems experienced by the department in recent years.
- ❖ The department had to enhance its Capital Program for the year 2002/03 largely due to expenditure required to upgrade the new Equipment Store and the Information and Assessment Unit at Fern Street Motherwell as well as additional expenditure planned for the re-furbishment of property at Emma Jay Road. A further virement of £500,000 was carried out from the above mentioned underspends within Employee Costs. This was utilised to provide a budget for Capital Expenditure Financed from Current Revenue. Capital Expenditure incurred at Fern Street and Emma Jay Road will subsequently be monitored through this budget.



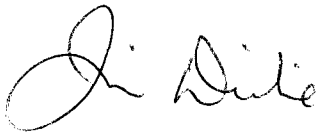
## 5. FINANCIAL CONCURRENCE

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

## 6. RECOMMENDATIONS

6.1 It is recommended that Committee note the contents of this report.

6.2 Approve the virement of £600,000 from Income to Supplies and Services and Payments to Other Bodies as outlined in paragraph 2.1.



**Jim Dickie**  
**Director of Social Work**  
**3<sup>rd</sup> October 2002**

*For further information on this report please contact Ronnie Paul, Head of Social Work Resources  
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FINANCIAL MONITORING REPORT

1 April 2002 to 13 September 2002

COMMITTEE: SOCIAL WORK

DIVISION : TOTAL SOCIAL WORK SUMMARY

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 VARIANCE (9)		% (10)	
		£	£	£		£			£	£		
1.	EMPLOYEE COSTS	22,268,914	22,237,213	31,701	Underspend	0%	55,164,008	54,505,263	658,745	Underspend	1%	58,000
2.	PROPERTY COSTS	2,352,570	2,207,751	144,819	Underspend	6%	7,215,519	7,215,519	-		0%	(500,000)
3.	SUPPLIES AND SERVICES	1,429,616	1,780,518	(350,902)	Overspend	-25%	4,038,972	4,088,972	(50,000)	Overspend	-1%	(300,000)
4.	TRANSPORT & PLANT	1,331,632	1,572,236	(240,604)	Overspend	-18%	3,612,620	3,612,620	-		0%	(500,000)
5.	ADMINISTRATION COSTS	254,449	665,279	(410,830)	Overspend	-161%	1,541,016	1,541,016	-		0%	(350,000)
6.	PAYMENTS TO OTHER BODIES	18,793,677	14,860,342	3,933,335	Underspend	21%	39,819,303	40,302,303	(483,000)	Overspend	-1%	113,000
7.	OTHER COSTS	322,831	305,456	17,375	Underspend	5%	699,507	699,507	-		0%	61,000
8.	APPORTIONED EXPENSES	-	-	-			2,694,740	2,694,740	-			
9.	CFCR COSTS	-	-	-			500,000	500,000	-			
10.	CAPITAL FINANCING CHARGES	-	-	-			1,940,582	1,940,582	-			
11.	TOTAL EXPENDITURE	46,753,689	43,628,795	3,124,894	Underspend	7%	117,226,267	117,100,522	125,745	Underspend	0%	(1,418,000)
12.	INCOME	4,336,830	4,350,754	13,924	Under-rec.	0%	26,064,408	26,622,380	557,972	Over-recovery	2%	1,370,000
13.	NET EXPENDITURE	42,416,859	39,278,041	3,138,818	Underspend	7%	91,161,859	90,478,142	683,717	Underspend	1%	(48,000)