

ANGUS COUNCIL

SOCIAL WORK AND HEALTH COMMITTEE
RESOURCES AND CENTRAL SERVICES COMMITTEE

21 August 2003
4 September 2003

SOCIAL WORK DEPARTMENT REVENUE BUDGET OUTTURN 2002-2003

REPORT BY THE ACTING DIRECTOR OF SOCIAL WORK
AND THE DIRECTOR OF FINANCE

ABSTRACT

This report advises the committees of the outturn position for the social work department's revenue budget for 2002-2003 and comments on the major variances arising.

1. RECOMMENDATIONS

It is recommended that the Social Work and Health and Resources and Central Services Committees note the contents of this report.

2. INTRODUCTION

In line with Angus Council's Financial Regulations, this report advises members of the revenue budget outturn for the social work department, based on the un-audited management accounts for 2002-2003.

Arising out of the budget monitoring process, a monitoring report was presented to the Social Work and Finance and Information Technology Committees in January 2003 (committee report 64/03). This report sought approval to allocate the final year-end balances (relating to new money) to the Local Capital Fund to facilitate developments in social work physical resources.

3. REVENUE BUDGET OUTTURN

The controllable element of the social work department's revenue budget for 2002-2003 was under spent by £93,000 (see Appendix 1). In accordance with report 64/03 a transfer to the Local Capital Fund has been arranged, for £1,129,000, which is not included in the underspend figure.

Accordingly £46,500 (i.e. 50% of the controllable element) is the balance of the underspend which is available for virement between financial years in line with the council's procedures.

Within this total there are a number of significant variances, which are commented on below.

	OVER £'000	UNDER £'000
Older people staff costs Savings in early supported discharge (42) and Community Mental Health teams (23) partially offset by higher than budgeted costs in care management and assessment (18)		47
Older People Day Care Savings shown against Crossroads as new system for commissioning care in place with costs now shown elsewhere		70
Community Meals Unbudgeted staff costs (196), unbudgeted vehicle lease costs (70) and unbudgeted provisions costs (93)	359	
Older People Local Authority Homes Higher than anticipated property costs (87). Overspend on supplies and services (36) These adverse variances partially offset by savings on staff costs (59) and additional income (7).	57	
Non Residential Charging Non-achievement of income due to introduction of Free Personal Care	331	
Equipment and adaptations Higher than anticipated costs incurred.	171	
Adult mental health Savings in staff costs and higher than anticipated levels of income.		182
Home Care Staff Costs Higher than anticipated costs within home care (119) and community alarms (82)	201	
Home Care Infrastructure Costs Higher than anticipated costs for property (44) and supplies and services (30)	74	
Residential and Nursing Placements Overall saving due to additional income from clients and lower than anticipated costs on the introduction of free personal care together with savings on former DWP clients and mainstream placements.		1,076
Older People Management Costs Higher than anticipated costs mainly within supplies and services – telephones (46) and purchase of equipment (10).	67	
Residential Schools Overspend in residential placements	132	
Fieldwork Under budgeted expenditure on direct assistance, childminding and Section 22 grants.	47	
Family Placement Overspend on fostering and adoption payments	44	
Infrastructure Higher than anticipated achievement of income, supporting people costs contribution (86), training (49) and shared office costs recovery (39).		174
TOTALS	1,483	1,549
TOTAL UNDERSPEND		66

There are a number of minor variances totalling £27,000 that account for the rest of the underspend.

4. TRANSFER TO LOCAL CAPITAL FUND

As indicated in Section 3 above, £1,129,000 has been transferred to the Local Capital Fund to facilitate the development of physical resources. Committee report 437/03 "Property Related Asset Management in Social Work" set out the projects that it was hoped could be funded from the Local Capital Fund. Based on the final year-end position and clarification of the costs of some of the projects, it is proposed that the funding available will be deployed as follows:

	£'000
Development of headquarters (jointly with health)	724
Refurbishment of Camus House, Carnoustie	250
Contribution to Provost Johnston Road Scheme (ACCCT)	155
TOTAL	1,129

5. FINANCIAL IMPLICATIONS

There are no financial implications arising from this report.

6. HUMAN RIGHTS ACT IMPLICATIONS

There are no human rights implications arising from the recommendation contained in this report.

7. CONSULTATION

The Chief Executive and the Director of Law and Administration have been consulted in the preparation of this report.

8. CONCLUSION

This report outlines the final year-end position for the social work department's revenue budget for 2002-03.

R Peat
Acting Director of Social Work

D Sawers
Director of Finance

NOTE: No background papers, as defined by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) were relied on to any material extent in preparing the above report.

CALCULATION OF SOCIAL WORK REVENUE BUDGET OUTTURN

	Budget		Actual	
	£'000	£'000	£'000	£'000
Net expenditure per un-audited management accounts		36,828		36,686
LESS				
Central Support Recharges	1,356		1,418	
Capital charges	1,089		1,089	
Property maintenance	169		168	
Energy costs	202		211	
Specific grants	(361)		(347)	
Children's Panel	110		112	
Quality of Life	217		82	
"non-controllable" expenditure		2,782		2,733
Controllable expenditure		34,046		33,953

SUMMARY

	Budget	Actual	Variance
	£'000	£'000	£'000
Controllable	34,046	33,953	93
Non-controllable	2,782	2,733	49
Net expenditure 2002/03	36,828	36,686	142