

ANGUS COUNCIL

SOCIAL WORK AND HEALTH COMMITTEE.....16 AUGUST2005
RESOURCES AND CENTRAL SERVICES COMMITTEE.....1 SEPTEMBER2005

SOCIAL WORK AND HEALTH REVENUE BUDGET OUTTURN 2004-2005

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

ABSTRACT

This report advises the committees of the outturn position for Social Work and Health Department's revenue budget for 2004-2005 and comments on the major variances arising.

1 RECOMMENDATION

It is recommended that the Social Work and Health Committee and the Resources and Central Services Committee notes the content 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 and Health Department, based on the un-audited management accounts for 2004-2005.

Committee report no. 374/05 to the Resources and Central Services and the Strategic Policy Committees noted a projected underspend of £600k on the Social Work and Health budget and approved virement to the local capital fund for the increased cost of the Orchardbank development.

3 REVENUE BUDGET OUTTURN

The controllable element of the Social Work and Health Department's expenditure was in line with the budget, having transferred £980,000 to the Local Capital Fund (in accordance with report 374/05).

There is therefore no balance of underspend available for virement between financial years in line with Council's procedures.

There are a number of significant variances, which are commented on below.

	OVER £000	UNDER £000
Children and Families Assessment is overspent due the childminding, playgroups and direct assistance £82k and supplies and services £45k.	127	
Residential childcare was overspent due to the cost of residential schools and secure accommodation.	379	
Older People Home care - staff costs are overspent by £224k due mainly to overtime and additional hours. There is a significant variance between the income target and the actual amount due ie £471k. This represents charges for non-residential care for all client groups.	721	
Augmented care is significantly underspent on payments to private and voluntary residential care providers. This is due to the variance between the target income and the actual amount due. The net effect of this is an underspend of £637k. The remaining underspend is due to staff vacancies. This budget requires to be realigned.		927
Physical Residential This underspend is due to demand for specialist care being less than anticipated. This budget, along with the other residential budgets, needs to be realigned. This will take account of the costs of caring for people in the community for as long as possible.		260
Miscellaneous There are other small variances throughout the department which result in a net underspend of £44k.		44
Totals	1,227	1,231
		4

4 HUMAN RIGHTS ACT IMPLICATIONS

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

5 CONSULTATION

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

6 CONCLUSION

This report outlines the final year-end position for the Social Work and Health Department's revenue budget for 2004 – 2005.

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Director of Social Work and Health

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Acting 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.

APPENDIX 1

CALCULATION OF SOCIAL WORK AND HEALTH REVENUE BUDGET OUTTURN

	Budget		Actual	
	£000's	£000's	£000's	£000's
Net expenditure per unaudited accounts		43,401		41,893
Transfer to local capital fund				980
				42,873
LESS				
Central Support Recharges	1,595		1,248	
Property maintenance	168		178	
Energy Costs	247		180	
Specific Grants	-452		-425	
Quality of Life	286		138	
"Non-controllable" expenditure		1,844		1,319
Controllable expenditure		41,557		41,554

SUMMARY

	Budget £000's	Actual £000's	Variance £000's
Controllable	41,557	41,554	3
Non-Controllable	1,844	1,319	525
Net expenditure 2003/04	43,401	42,873	528