

**FINANCIAL RESOURCES SCRUTINY FORUM**

2017/18 Budget Issues	Outlook for 2018/19
<p><b>Community and Enterprise Resources : Facilities, Streets and Waste / Roads / Support / Planning and Building Standards – Employee Costs / Income</b></p> <p>General underspends in Basic Pay and related costs have been experienced during the year within Facilities, Streets and Waste, Environmental Services, Support Services and Planning and Building Standards. These are mainly due to vacant posts turnover, the filling of which has been considered in line with service requirements throughout the year.</p> <p>In Facilities, Streets and Waste, an overtime overspend has been experienced to cover vacancies and to manage additional service requests (offset by Income), as well as later in the year, to cover winter maintenance duties.</p>	<p>The impact of 2018/19 savings will reduce the level of underspend in basic pay and related costs. The filling of any remaining vacancies will continue to be considered in line with service requirements.</p> <p>The overspend is likely to continue in 2018/19 within Waste Services due to absence cover, vacancies and the impact of contamination. These will be offset by underspends in basic pay.</p>
<p><b>Community and Enterprise Resources: Facilities, Streets and Waste / Roads – Property Costs</b></p> <p>An overspend has been experienced in Rates within Facilities, Streets and Waste Services due to lower than anticipated property relief, and in Roads Service for Carbon Reduction Commitment (CRC) reflecting less CRC costs as a result of the Street Lighting Improvement Programme.</p>	<p>Pressures in rates will continue in 2018/19 until demolition or sale concludes in relation to a vacant property. The underspend in CRC will continue into 2018/19 and a realignment will take place with Payments to Contractors to manage the overall spend on Street Lighting in line with the renewal programme.</p>
<p><b>Community and Enterprise Resources : Facilities, Streets and Waste – Supplies and Services /Income</b></p> <p>Within Facilities, Streets and Waste, there has been an overspend in</p>	<p>The spend on Computer Equipment Purchase related to one-off items</p>

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<p>Computer Equipment Purchase reflecting the purchase and repair costs of catering equipment, and an overspend in Materials reflecting the high demand for domestic bins (offset by Income) and Grounds spend due to additional service requests (additional Income).</p>	<p>of expenditure, while pressures will continue in the cost of domestic bins (Materials), but should be offset by Income.</p> <p>In Grounds, the spend is demand lead and will be offset by Income.</p>
<p><b>Community and Enterprise Resources : Facilities, Streets and Waste – Transport and Plant</b></p> <p>Within Facilities, Streets and Waste, there has been an underspend in Vehicle Maintenance Charges as replacement vehicles attract less maintenance costs than older vehicles, alongside an overspend on Lease Charges reflecting the timing of the reduction in the number of operational vehicles required.</p>	<p>No underspend is anticipated in 2018/19 in relation to Vehicle Maintenance Charges. For Lease Charges, the timing of the reduction in the number of vehicles will continue to be a pressure this financial year.</p>
<p><b>Community and Enterprise Resources : Environmental Services – Administration Costs</b></p> <p>An overspend in Legal Expenses reflects expenditure incurred in relation to safeguarding public health.</p>	<p>At this point, no further costs are anticipated.</p>
<p><b>Community and Enterprise Resources : Facilities, Streets and Waste / Roads Service – Payment to Contractors / Income</b></p> <p>An overspend in the Facilities, Streets and Waste Service was due to the spend incurred on the upkeep of the crematorium and on allotments as well as spend on additional service requests (offset by Income).</p> <p>An underspend in Roads' Payment to Trading Services Contractor</p>	<p>No overspend is anticipated in this area as budgets have been realigned.</p> <p>Pressure in Payments to Contractors re the cost of contaminated</p>

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<p>during the year reflected reduced lighting maintenance works as a result of the ongoing Lighting LED installation programme. This was offset by additional spend on Winter Maintenance in the latter part of the financial year.</p>	<p>waste may continue to be an issue in 2018/19.</p> <p>Budget realignment will be considered during 2018/19 in response to the profile of spend across the contracting service and private contractors. Ad hoc works are difficult to predict and the levels will continue to be monitored throughout the year.</p>
<p><b>Community and Enterprise Resources : Facilities, Streets and Waste / Roads / Planning and Building Standards – Income</b></p> <p>Facilities, Streets and Waste experienced an under-recovery of income in Sales (General) due to a lower than anticipated school meal uptake, reduced catering income and reduced income from the Conference and Banqueting Services.</p> <p>Roads income (Fees and Charges – General) was under-recovered due to less than anticipated parking income.</p> <p>Within Planning and Building Standards, the under-recovery reflects the lower than anticipated level of planning and building warrant applications.</p>	<p>Income levels in general will continue to be monitored during the year and budgets will be realigned where appropriate.</p> <p>The under-recovery from the Conference and Banqueting Service specifically is expected to continue in 2018/19 and will be managed within the overall Service budget.</p> <p>The under-recovery in parking income is expected to continue in 2018/19 and will be managed within the overall budget.</p> <p>Income levels will continue to be monitored during the year however, as budget was added in 2018/19 as part of the Financial Strategy, it is anticipated this pressure will be removed in 2018/19.</p>

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<p><b>Education Resources : Employee Costs</b></p> <p>Overspends experienced during the year against Teachers' basic salaries and on-costs reflecting the cost of cover, while underspends were experienced in APT&amp;C Basic salaries and on-costs relating to vacancies during the year primarily in Early Years.</p>	<p>At this point, no overspend is anticipated in Teachers' salaries, however, there will be continued pressures in this budget area due to the requirement to protect teacher numbers as well as the management of cover.</p> <p>A programme of recruitment is underway to support the phased implementation of 1140hrs in Early Learning and Childcare (ELC) and this will be monitored throughout the year in terms of the impact on budget.</p>
<p><b>Education Resources : Property Costs</b></p> <p>Underspends were experienced in Rates and Water due to the timing of new school openings and in Gas, reflecting consumption efficiencies and a reduction in the unit price of gas over the year.</p>	<p>The underspend in Rates and Water is not anticipated in 2018/19, however, the underspend in gas may continue subject to price and weather conditions. Education continues with a programme of energy efficiencies in schools and establishments.</p>
<p><b>Education Resources : Supplies and Services</b></p> <p>An overspend was experienced in Aids for Clients and Adaptations for Clients reflecting the increased demand for equipment for pupils with additional support needs and in IT Equipment Maintenance which schools have offset by an underspend on their Classroom Materials' budget.</p> <p>This net overspend is offset by an underspend in Catering due to the</p>	<p>Funding has been allocated to support the cost of Aids and Adaptations for Clients given the policy of mainstreaming and it is anticipated this will be managed within the revised budget. A budget realignment means that the variances in IT Equipment maintenance and Classroom Materials should not recur in 2018/19.</p> <p>Phased implementation of ELC 1140hrs will see the growth in lunch</p>

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costs of lunch provision in nurseries being less than anticipated.	provision. The spend levels will continue to be monitored in 2018/19.
<p><b>Education Resources : Transport and Plant</b></p> <p>An overspend was experienced in the cost of Pupil Transport – Special Educational Needs and Fleet Service Charges (all lines) reflecting the cost of transporting children with Additional Support Needs (ASN) to school.</p>	<p>It is anticipated there will continue to be a pressure in transport costs. New contracts will be rolled out in 2018/19. Costs will continue to be monitored.</p>
<p><b>Education Resources : Administration Costs</b></p> <p>An overspend has been experienced in Advertising which relates to the advertising costs for the recruitment of teachers.</p>	<p>The cost of Advertising is expected to reduce significantly in 2018/19 due to the new approach to promoted post recruitment and use of advertising via Times Education Supplement (TES).</p>
<p><b>Education Resources : Payments to Other Bodies</b></p> <p>An underspend has been experienced in relation to the demand for placing young people with Additional Support Needs in Other Local Authorities and in relation to the costs associated with payments to Early Years' partners to date.</p>	<p>The overall costs of external placements will be managed across independent school places, other local authority expenditure and the related income line. It is anticipated this will reflect a balanced position in 2018/19 given increased framework pricing and reducing budgets.</p>
<p><b>Education Resources : Payments to Contractors</b></p> <p>An overspend was experienced in this line reflecting the impact of higher than anticipated inflation on the unitary charge.</p>	<p>A minor overspend is expected to continue in 2018/19 due to inflation variations relating to the unitary charge.</p>

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<p><b>Education Resources : Transfer Payments</b></p> <p>An underspend in the Footwear and Clothing Grants line reflects the uptake levels experienced.</p>	<p>Given changes to funding of Footwear and Clothing grants in respect of auto enrolment and new levels of award during 2018/19, demand and the resultant costs will be monitored across the year.</p>
<p><b>Education Resources : Income</b></p> <p>An over-recovery was experienced in the Early Years Fees line reflecting the additional uptake for the service, as well as an over-recovery in Fees and Charges – Other Local Authorities due to additional payments received for placements in Council establishments.</p>	<p>The level of over recovery is expected to reduce given budget realignment reflecting service delivery in Early Years. Income from Other Local Authorities will be used to support the anticipated costs of external placements in 2018/19.</p>

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<p><b>Finance and Corporate Resources : All Services of the Resource – Employee Costs</b></p> <p>An underspend was experienced across the Resource in Basic Salaries and On-Costs due to vacancies and turnover of staff. Consideration was given to filling these vacancies in line with service requirements throughout the year.</p>	<p>Although some budget has been removed in respect of the 2018/19 savings approved, any further vacancies and turnover experienced during the year could result in underspends.</p>
<p><b>Finance and Corporate Resources : IT Services – Property Costs</b></p> <p>Overspends have been experienced at the Caird Centre in terms of Electricity due to the level of demand and Rates reflecting the cost of the Hillhouse Training Unit.</p>	<p>Electricity Costs at the Caird Data Centre will continue into 2018/19 and will be managed by the Service as appropriate. The budget for Hillhouse Training Unit has been realigned in 2018/19.</p>
<p><b>Finance and Corporate Resources : IT Services / Finance Services – Supplies and Services / Income</b></p> <p>An underspend in Computer Equipment Purchase reflected lower than anticipated spend in IT Services for the Leisure Trust (offset by an under-recovery of Income).</p> <p>An overspend was due to additional costs of the Benefits and Revenues systems (Finance Services).</p>	<p>The expenditure and income budgets for IT equipment in relation to the Leisure Trust have been realigned in 2018/19.</p> <p>The overspend in Benefits and Revenues related to one-off costs for the systems in 2017/18. Further one-off costs in 2018/19 could result in an overspend. This line will be closely monitored this financial year.</p>

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<p><b>Finance and Corporate Resources : Personnel Services / Finance Services – Administration Costs/Income</b></p> <p>The overspend in Advertising (Recruitment) and the underspend in Training, both within Personnel Services, were a result of demand, and in the case of Training, cheaper delivery methods/costs.</p> <p>The underspend in Postages/Couriers within Finance Services was due to lower than anticipated charges for the bulk mailing contract and was offset by an under-recovery of Income from Resources.</p> <p>Paypoint Fees within Finance Services was demand led and resulted in an underspend.</p>	<p>These budget lines are demand led and this could result in variances against budget in 2018/19.</p> <p>The expenditure and income budgets for bulk mailing have been realigned in 2018/19.</p> <p>This budget has been reduced in respect of the 2018/19 savings approved.</p>
<p><b>Finance and Corporate Resources : Administration, Legal and Licensing/ Personnel Services / Finance Services – Payments to Other Bodies</b></p> <p>Underspends in Grants to Voluntary Organisations reflects the uptake in grants this year.</p> <p>The Payments to Other Bodies line (in Personnel Services) shows an underspend due to a lower number of requests than budgeted for employee physiotherapy.</p> <p>In Finance Services, the External Audit fee showed an underspend as it reflected the reduced audit fee charged in 2017/18.</p>	<p>These budget lines are demand led and this could result in an underspend in 2018/19.</p> <p>The expenditure and income budgets for physiotherapy have been realigned in 2018/19.</p> <p>This budget has been reduced in respect of the 2018/19 savings approved.</p>



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<p><b>Finance and Corporate Resources : Finance Services – Financing Charges</b></p> <p>An underspend in the Operational Leasing Charge budget in Finance Services relates to leases for replacement hardware for servers which is not required until future years.</p>	<p>This budget has been realigned in 2018/19. No underspend is anticipated.</p>
<p><b>Finance and Corporate Resources : Finance Services / Communication and Strategy / IT Services – Income</b></p> <p>Rent Rebate Subsidy / Rent Allowance Subsidy in Finance Services have experienced an under-recovery reflecting a reduced recovery of overpayments in relation to Housing Benefit in year.</p> <p>Contributions from Development Agencies (Personnel Services) reflects less than anticipated contributions from Skills Development Scotland.</p> <p>Finance Services (Audit and Compliance) have experienced an over-recovery of European Social Fund (ESF) Income relating to management of the European Funded Programmes.</p> <p>Sales (General) in Personnel Services showed an under-recovery due to reduced Income from the Coalyard and Cafes reflecting reduced footfall. This is offset by reduced expenditure incurred.</p> <p>The under-recovery of Other Income in Communications and Strategy reflects less external Income for print room works, while in Personnel Services, the under-recovery relates to a reduced requirement from</p>	<p>These budget lines are demand led and this could result in variances against budget in 2018/19.</p> <p>This budget has been realigned in 2018/19. No under recovery is anticipated.</p> <p>This budget has been realigned in 2018/19. No over recovery is anticipated.</p> <p>These budget lines are demand led and this could result in variances against budget in 2018/19.</p> <p>This under-recovery of external print room income will continue in 2018/19. Work is ongoing to mitigate this in the financial year. The Training Fund budget line is demand led based on expenditure</p>

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the Training Fund for the Modern Apprentices, and offsets reduced expenditure.	incurred and this could result in variances against budget in 2018/19.

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<p><b>Housing and Technical Resources Non HRA : Employee Costs</b></p> <p>An underspend in Property Services and an overspend in Housing Services (Employee Costs Basic and On-Costs) reflected the turnover levels of staff.</p> <p>Overspends in Pension Costs (Property Services) reflected the ongoing costs of early retireals.</p>	<p>Turnover levels continue to be monitored and reflect an ongoing review within Property Services.</p> <p>A budget realignment has allowed the historical overspend in Pension Costs to be managed into 2018/19.</p>
<p><b>Housing and Technical Resources Non HRA : Housing Services / Property Services – Property Costs / Income</b></p> <p>In Housing Services, an underspend has been experienced in Other Accommodation Costs due to the number of temporary accommodation units being less than anticipated, offset by Income recovered.</p> <p>Repairs and Maintenance (Internal and External Contractors) showed an overspend in Property Services reflecting the current demand for repairs in Estates managed properties and an overspend in Housing Services reflecting the level of void repairs in Homeless managed properties.</p> <p>Within Housing Services, Rent Written-off-Unlet Periods and Rent Written-off Bad Periods reflects the current levels of void properties in Homeless Accommodation and the level of bad debt provision required respectively.</p>	<p>The Homeless client numbers in these areas are reviewed annually and the revised budget is based on the Homeless business plan for 2018/19. These services are demand led, the position will continue to be monitored.</p> <p>The Estates service is currently forecast to break even in 2018/19. At present Repairs is forecast to be managed however demand will continue to be monitored in line with revised forecasts.</p> <p>These budgets will continue to be monitored in line with the ongoing roll out of Welfare Reform. The services are demand led, and the position will continue to be monitored.</p>

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<p><b>Housing and Technical Resources Non HRA : Housing Services – Payment to Other Bodies</b></p> <p>The underspend in Payment to Other Bodies reflects efficiencies in the procurement of contracts.</p> <p>The underspend in Assistance to Homeowners reflects a reduction in demand as a result external funding (Renewable Heating Initiatives) offset in part by additional Social Work demand.</p>	<p>The majority of the net underspend in both these expenditure areas has been identified as an efficiency in 2018/19 and is therefore not anticipated to underspend in 2018/19.</p>
<p><b>Housing and Technical Resources Non HRA : Property Services – Income</b></p> <p>In Property Services, a Rental Income under-recovery reflects the current income pressure within the Estates service.</p>	<p>The Estates service is currently forecast to break even in 2018/19. Income levels will continue to be monitored closely.</p>

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<p><b>Housing and Technical Resources HRA : Employee Costs</b></p> <p>Underspends were experienced in Employee Basic and on-costs reflecting the turnover levels across the service.</p>	<p>The previous year underspend reflected turnover. This will be monitored during 2018/19 and any underspend highlighted.</p>
<p><b>Housing and Technical Resources HRA : Property Costs / Income</b></p> <p>Overspends were experienced in Grounds Maintenance and in Repairs and Maintenance (Internal and External Contractor) which reflected the current level of demand lead works. Some of this is offset by additional Income from owner related repairs (Fees and Charges (General)).</p> <p>Rent Written Off – Unlet Periods showed an underspend which reflects the provision for bad debt for the year being lower than anticipated.</p> <p>An underspend in Gas reflected lower usage.</p>	<p>This is a demand led budget and is expected to be an ongoing pressure into 2018/19 due to current demand for clean ups and uplifts for Council shared properties as well as the level of Repairs and Voids being incurred. This will be managed within the overall budget.</p> <p>The budget for 2018/19 has been established to manage the impact of the ongoing roll out of Universal Credit and Welfare Reform. This is demand led and will be monitored throughout the year.</p> <p>Gas prices are forecast to increase in 2018/19 and will reduce this underspend.</p>
<p><b>Housing and Technical Resources HRA : Income</b></p> <p>There is an under-recovery of House Rent Income received as a result of the increase in Council House Sales prior to the removal of the Right to Buy Scheme.</p> <p>The under-recovery reflected the reduced level of Lock-Up Rent Income and the removal of lock up and garage sites no longer in use.</p>	<p>The volume of new housing stock completing during the year will be dependent on site progress and the rental income budget will be closely monitored in 2018/19.</p> <p>The income levels, demand and level of investment required to maintain these assets, will continue to be reviewed during 2018/19.</p>

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<p><b>Social Work Resources : All Services – Employee Costs</b></p> <p>An underspend in Performance and Support was experienced in Admin. and Clerical reflecting turnover being higher than anticipated.</p> <p>In Managerial Support Specialist within all Services except Performance and Support, a recurring underspend reflected vacancies which the Services were working to fill. In Performance and Support, turnover being higher than budgeted meant that an overspend was experienced.</p> <p>In Basic Grade Social Workers across the Resource, underspends resulted from turnover/vacancies being greater than anticipated. This was offset by the overspend in Hospital Social Workers.</p> <p>In Adults and Older People and Children and Families, overspends in Care Staff and Manual Staff reflected overtime costs due to required staffing levels. In respect of Care Staff, this reflects the need to meet appropriate staffing ratios.</p>	<p>It is anticipated that in the main, Employee Costs will be as budget except for Basic Grade Social Workers in Children and Families where it is anticipated that the overspend may reoccur and Care Staff within Adult and Older People Services where recruitment and retention of staff remains challenging.</p> <p>Overtime levels will continue to be monitored.</p>
<p><b>Social Work Resources : Adults and Older People / Performance and Support – Property Costs</b></p> <p>Underspends experienced in Gas within Adults and Older People reflected the timing of invoices and efficiencies made, as well as reduced tariffs for Gas specifically.</p> <p>Within Performance and Support, an underspend in Other Property</p>	<p>An underspend in respect of gas is expected in 2018/19.</p> <p>No underspend is forecast for 2018/19.</p>

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Costs was used to manage budget pressures elsewhere.	
<p><b>Social Work Resources : Adults and Older People – Supplies and Services</b></p> <p>An overspend in Equipment and Adaptations (Adults and Older People) was demand led with expenditure being greater than anticipated.</p>	<p>The overspend in 2017/18 should be non recurring. A breakeven position is anticipated 2018/19, however, the lines are demand lead and will be monitored throughout the year.</p>
<p><b>Social Work Resources : Adults and Older People / Children and Families – Transport</b></p> <p>The overspend in Other Transport Costs in both Children and Families and Adults and Older People, reflects the cost of transporting children to school/residential respite and adults to daycare respectively.</p> <p>Overspends in Fleet Service Charges – Drivers recharges from the Passenger Transport Service (Adults and Older People) reflect the current level of service delivery.</p>	<p>Budgets have been realigned in 2018/19 which fully funds this overspend. Service provision continues to be reviewed.</p> <p>Budgets have been realigned in 2018/19 to fully fund this expenditure.</p>
<p><b>Social Work Resources : Performance and Support / Children and Families / Adults and Older People – Administration Costs</b></p> <p>The overspend in telephones was due to the cost of replacing telephone systems in Older People and Adult Day Care Centres.</p> <p>The overspend in Postages / Couriers (in Performance and Support) relates to the increased cost of postage and the increased volume of external mail.</p>	<p>This was a non recurring overspend.</p> <p>This line is demand lead and will continue to be monitored in 2018/19.</p>

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<p>An overspend experienced within Legal Expenses (Children and Families) reflects the legal costs of placing children who are being adopted.</p>	<p>Funding has been allocated for 2018/19, therefore no overspend is anticipated.</p>
<p><b>Social Work Resources : Children and Families / Adults and Older People – Payment to Other Bodies</b></p> <p>An overspend in Payments to Voluntary Organisations in Children and Families and Justice, was due to the requirement to use external partners to find and place a small number of adoptions and the cost of supporting service users respectively.</p> <p>An underspend in Private Individuals in Children and Families reflects the current level of payments for both Share Care and Supported Carers. Promotion of both is anticipated to increase the number of carers.</p> <p>An overspend in Children and Families for Social Work – Foster Parents reflects the demand for external fostering services.</p> <p>Within Adults and Older People, an overspend in Direct Payments follows the introduction of Self Directed Support (SDS) and reflects more service users choosing this option.</p>	<p>No overspend anticipated in Payments to Voluntary Organisations in 2018/19.</p> <p>The promotion of these services should increase utilisation and a lesser underspend is expected in 2018/19.</p> <p>Additional funding has been allocated in 2018/19, but the level of demand since the start of the financial year indicates a potential overspend.</p> <p>The Direct Payments budget was fully funded as at 1 April 2018. Any overspend in 2018/19 will be the result of additional demand from service users choosing to manage their own budget under the SDS framework. This area will continue to be monitored.</p>



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<p><b>Social Work Resources : Children and Families / Adults and Older People – Payment to Private Contractor</b></p> <p>Long Term Care – Care Homes within both Children and Families and Adults and Older People reflect the level of demand and the commitments in place for these service areas.</p> <p>In Home Care and Home Support within Adults and Older People, overspends reflect the increased demand for Home Care services and the demand for supported living respectively.</p> <p>The overspend in Children and Families for Residential Placements reflects the spend on residential schools and secure placements and is based on the current commitments for these service areas.</p>	<p>Funding has been allocated in 2018/19, therefore no overspend is anticipated.</p> <p>The budget was fully funded as at 1 April 2018. In addition, monies have been allocated to home care for anticipated demand during 2018/19. This area will continue to be closely monitored.</p> <p>Additional funding has been allocated in 2018/19, but the level of demand since the start of the financial year indicates a potential overspend.</p>
<p><b>Social Work Resources : Children and Families – Transfer Payments</b></p> <p>In Children and Families, Direct Assistance Payments shows an overspend relating to payments being made to carers to support the welfare of young people.</p>	<p>Funding has been allocated in 2018/19, therefore no overspend is anticipated.</p>
<p><b>Social Work Resources : Adults and Older People – Income</b></p> <p>An over-recovery of Fees and Charges General Income within Adults and Older People is the result of the assessment of both residential and non-residential service users and their ability to pay, while the under-recovery in Fees and Charges – Other Local Authorities reflects reduced number of cross authority clients in Council care homes</p>	<p>No over recovery is anticipated in 2018/19. However, as income is based on the chargeable services and an assessment of the service users ability to pay, this position may change.</p>

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<p>(offsets an underspend in Payments to Contractors).</p> <p>In Fees and Charges – Other Bodies (Children and Families), the under-recovery offsets an underspend in Employee Costs and reflects the accounting treatment of a seconded employee.</p> <p>In Other Income, over-recoveries in Children and Families and Adults and Older People reflect the recovery of income from the Home Office for services provided to Asylum Seekers and the recovery of Direct Payment monies respectively.</p>	<p>Both Employee Cost and Income budgets have been realigned into 2018/19 and no under-recovery/underspend is anticipated.</p> <p>Based on the current number of unaccompanied children seeking asylum, there will again be a recovery of costs from the Home Office in 2018/19.</p>