

Budget Monitoring Report

Service	Approved Budget (£m)	Actual Outturn (£m)	Annual Variance (£m)	Impact of Covid-19 (£m)	Last Month Variance (£m)	Cause of Major Variances greater than £0.050m	Action Required
Social Services							
Older People							
Localities	20.513	19.542	-0.971		-0.483	The commissioned Older People domiciliary and Direct Payment budget is £0.917m underspent, this was due to staff shortages within the homecare sector which meant demand for the service could not be fully met. The residential care budget was £0.042m underspent and was the net cost of care placements which includes Free Nursing contributions, client contributions and property income. The workforce budget was £0.030m underspent. The day care budget was £0.031m underspent and the Minor Adaptations budget was £0.049m overspent.	
Impact of Covid-19	0.000	0.000	0.000	0.000	0.000		
Minor Variances	10.757	10.695	-0.061		0.260		
Adults of Working Age							
Resources & Regulated Services	29.846	30.461	0.615		0.325	The PDSI (physically disabled and sensory impaired) budget was £0.039m overspent due to net costs of care packages. There was an overspend of £0.516m on the in-house supported living service, recruitment challenges lead to increase agency costs and increased support was provided to meet service user needs. The disability day care and workscheme service was £0.002m underspent. The commissioned Learning Disability care package costs were £0.337m under budget.	
Children to Adult Transition Services	0.951	1.029	0.077		0.116	These are the costs of young adults who are transferring to Adult Social Care services from Childrens Services within the 2022-23 financial year.	
Transition & Disability Services Team	0.847	0.757	-0.090		-0.081	Programmed grant allocation to posts resulted in in-year underspends.	
Supporting People	-0.323	-0.460	-0.137		-0.137	Additional Supporting People funding was allocated in-year	
Residential Placements	1.956	2.449	0.493		0.430	The overspend is due to the net cost of care packages for people with mental ill health	
Minor Variances	3.566	3.404	-0.163		-0.149		
Children's Services							
Family Group Meetings	0.124	0.070	-0.054		0.015	RIF grant was used to offset some expenditure which resulted in this underspend	
Family Placement	2.812	2.620	-0.192		-0.156	A reduced number of in-house foster carers resulted in lower costs, although this meant increased demand for more expensive independent foster carers from the Out of County budget	
Family Support	0.403	0.462	0.059		0.075	Costs are a result of activity undertaken of which employee costs, which are mostly sessional workers are the primary cost driver.	
Legal & Third Party	0.232	0.588	0.356		0.373	Legal costs were £0.182m overspent due to the number of cases going through the courts and some use of external legal professionals. Direct Payments are subject to high demand and were overspent by £0.173m.	
Residential Placements	1.312	0.596	-0.716		-0.672	Timings of the opening of in-house childrens residential care settings have resulted in one off cost savings, in addition a number of Welsh Government grants were used to offset expenditure.	
Professional Support	6.536	7.349	0.813		0.525	To support adequate levels of child protection, the established staffing structure needs to be at a sufficient level to meet mandatory safeguarding standards. Vacancies need to be minimised and additional temporary posts are sometimes required to meet the challenges and demand of Childrens Services.	
Minor Variances	0.560	0.481	-0.079		-0.014		
Safeguarding & Commissioning							
Business Systems & Financial Assessments	0.906	1.061	0.155		0.156	There were additional costs for an IT system upgrade and also development of a Social Services finance system. There were also temporary uplift in hours and additional support assistants.	
Charging Policy income	-3.104	-3.205	-0.101		-0.078	Income is generated by demand for chargeable services and based upon each individuals ability to pay resulting from a financial assessment	

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Safeguarding Unit	1.344	1.152	-0.192		-0.191	A delay to the implementation of Liberty Protection Safeguard legislation resulted in decreased costs, in addition Welsh Government grant was received to offset some expenditure.	
Good Health	0.720	0.663	-0.057		-0.057	Welsh Government provided in-year grant of £0.040m which is offsetting costs within this service.	
Management & Support	-2.260	-2.335	-0.075		-0.045	There was £0.037m of RIF income allocated to this service to offset costs usually funded from revenue budget. In addition the central telephone recharge is £0.023m under the budgeted amount. The balance is due to minor variances.	
Impact of Covid-19	0.000	-0.007	-0.007	-0.007	-0.018		
Minor Variances	2.288	2.300	0.012		-0.009		
Total Social Services (excl Out of County)	79.987	79.670	-0.317	-0.007	0.021		
Out of County							
Children's Services	10.097	11.264	1.166		1.095	The overspend reflects significant additional demands on the service in the year with 39 new placements having been made in the year - most of which are high cost residential placements. The final outturn also includes an allocation of £0.273m from the Regional Integration Fund due to slippage on other projects across the region	
Education & Youth	5.004	4.483	-0.521		-0.424	The final outturn underspend reflects costs for the current cohort of placements and there have been 28 new placements in the year	
Total Out of County	15.101	15.746	0.645	0.000	0.671		
Education & Youth							
Inclusion & Progression	5.538	5.490	-0.048		-0.008	Anticipated legal fees and early years expenditure for the ALN service did not materialise. Variance in the Education Psychology service was as a result of locum costs being lower than anticipated and other minor variances.	
School Improvement Systems	1.909	1.616	-0.293		-0.272	Favourable variance relates to several Welsh Government grants that are being used to offset core staff within the Early Entitlement and School Improvement service areas.	
School Planning & Provision	0.720	0.624	-0.096		-0.074	Underspends on insurance liability claims costs and mobile classrooms	
Minor Variances	2.223	2.240	0.017		-0.034		
Total Education & Youth	10.391	9.971	-0.420	0.000	-0.388		
Schools							
	108.335	108.335	0.000		0.000		
Streetscene & Transportation							
Service Delivery	10.273	10.492	0.218		0.283	The service has a recurring revenue pressure of £0.100m for security costs due to vandalism/break-ins at the Household Recycling Centres. Street lighting is also incurring a £0.070m revenue pressure on the community council income budget. The remaining £0.100m is attributable to high sickness levels/agency costs. The service incurred costs of £0.060m related to the State Funeral and Proclamation Events. The overall overspend is partially offset by additional income achieved through in-house construction work, which had a favourable movement at final outturn.	
Highways Network	8.165	8.584	0.419		0.466	Highways incurred a pressure of just under £0.400m in Fleet services as a result of increased fuel costs, which reduced slightly at final outturn. An additional £0.050m is due to an increase in contractor costs for weed spraying following recommendations made at Scrutiny Committee and are not covered by existing budgets.	

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Transportation	10.354	10.790	0.436		0.448	Local bus subsidy incurred an additional overspend of £0.100m due to Park and Ride Service and Service 5 re-procurement. School Transport had a pressure of £0.090m, due to a shortfall in budget for 3 school days due to Easter timelimes in this financial year. There was an additional pressure of £0.200m in School Transport due to additional routes (PRUs/ALN) for 6 routes in total equating to £2,700 extra per day. School transport also had an additional pressure of £0.030m due to capacity issues on a commercial bus service.	
Regulatory Services	11.138	11.047	-0.091		-0.078	The Service is incurring £0.060m revenue pressure due to increased residual waste tonnages, which is creating a risk in achieving WG Recycling Targets. The overspend is largely offset by an underspend of £0.055m due to vacancies within the service, increased rebate rates for the sale of electricity, recycling income and car parking income, which has increased income by £0.065m, including other minor variances with reduction in recycling disposal costs of £0.030m.	
Other Minor Variances	0.000	0.000	-0.000		0.000		
Total Streetscene & Transportation	39.931	40.913	0.982	0.000	1.120		
Planning, Environment & Economy							
Community	0.973	1.084	0.111		0.064	Fee income shortfalls in Licensing and Pest Control and historic business planning efficiency £0.024m not realised, carry forward of Fee Income for 3 & 5 Year Taxi Licences	
Development	0.203	-0.440	-0.643		-0.661	Favourable variance resulting from the actual over recovery of Fee Income which includes the receipt of two high value one-off Planning Fees (each approximately £0.300m).	
Access	1.529	1.715	0.186		0.184	Adverse variance relates to the actual costs of Ash Die Back work and other tree work in general; additional expenditure on Relief Ranger salaries together with historic grant income target not realised	
Impact of Covid-19	0.000	0.000	0.000	0.000	0.000		
Minor Variances	4.516	4.512	-0.004		-0.006		
Total Planning & Environment	7.222	6.871	-0.351	0.000	-0.419		
People & Resources							
HR & OD	2.412	2.440	0.027		0.059		
Corporate Finance	2.231	2.102	-0.129		-0.119	Variance includes the receipt of a Welsh Government Admin Grant for administering the Free School Meals Programme together with vacancy savings	
Total People & Resources	4.644	4.542	-0.102	0.000	-0.060		
Governance							
Legal Services	0.934	1.041	0.107		0.110	Additional costs for locum services covering vacant posts	
Democratic Services	2.468	2.378	-0.090		-0.090	Variance as a result of the Members Allowances new rate not being implemented until May, 2022 and lower than anticipated take up of both Broadband and Pension Allowances (£0.108m) ; mitigated by the inception of the new Climate Change Committee Chair person Allowance plus minor variances across the service	
Internal Audit	1.050	0.961	-0.089		-0.082	Vacancy savings together with revised/reduced actual cost for Postage within Central Despatch	
ICT	5.095	5.037	-0.058		0.012	Vacancy savings and a lower than anticipated recharge from Denbighshire CC for the Procurement Service	
Customer Services	1.118	1.048	-0.070		-0.028	Favourable variance relates to higher than anticipated Fee Income	
Revenues	0.295	-0.063	-0.358		-0.346	The variance results from the actual surplus on the Council Tax Collection Fund (£0.257m) at final outturn; minor variances across the service	
Impact of Covid-19	0.000	0.000	0.000	0.000	0.001		
Minor Variances	0.320	0.282	-0.038		-0.017		
Total Governance	11.280	10.684	-0.596	0.000	-0.440		

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Strategic Programmes							
ADM's & CAT's	6.069	6.178	0.108		0.068	Adverse variance as a result of an agreed £0.050m contribution to support the Aura Pay award, £0.018m minor variances.	
Minor Variances	0.047	0.047	0.000		0.000		
Total Strategic Programmes	6.116	6.225	0.108	0.000	0.069		
Assets							
Caretaking & Security	0.314	0.236	-0.078		-0.054	Underspend on salaries due to vacancy savings	
CPM & Design Services	0.575	0.350	-0.225		-0.153	Additional fee income of £0.112m above budget plus salary savings and underspend on property maintenance	
Industrial Units	-1.527	-1.527	0.000		-0.081	Approved carry forward of underspends into 2023/24	
Minor Variances	1.672	1.678	0.007		0.034		
Total Assets	1.033	0.738	-0.296	0.000	-0.255		
Housing and Communities							
Minor Variances	14.964	15.002	0.038		0.009		
Total Housing and Communities	14.964	15.002	0.038	0.000	0.009		
Chief Executive's	1.692	1.606	-0.086		-0.093	Vacancy savings and staff not at top of scale	
Central & Corporate Finance	23.204	20.534	-2.670		-2.411	Over recovery of planned pension contributions recoupment against actuarial projections based on the current level of contributions together with a further revised projection on the Central Loans and investment Account (CLIA) at Outturn where as reported earlier in the year, the Council had not taken out new short or long term borrowing and has invested a significant amount of funds. This pattern has continued through remaining months of this financial year and finally resulting in no short term borrowing costs being incurred and the Council generating increased income from investments, which have increased in line with bank interest rates. This has resulted in a further favourable movement at Outturn	
Centralised Costs	2.783	2.783	-0.000		-0.005		
Soft Loan Mitigation	0.000	0.049	0.049		0.075	IFRS 9 requires that for soft loans interest is accrued at the Effective Interest Rate (EIR) rather than the Contract Interest Rate. Capital financing regulations require that soft loan accounting doesn't impact on Council Tax levels.	
Grand Total	326.682	323.669	-3.013	-0.007	-2.106		