

FLINTSHIRE COUNTY COUNCIL

REPORT TO: **CABINET**

DATE: **TUESDAY, 17 JUNE 2014**

REPORT BY: **CORPORATE FINANCE MANAGER**

SUBJECT: **REVENUE BUDGET MONITORING 2013/14 (MONTH 12)**

1.00 PURPOSE OF REPORT

1.01 To provide Members with the latest revenue budget monitoring information for 2013/14 for the Council Fund and the Housing Revenue Account based on actual income and expenditure as at Month 12 based on the most up to date information available.

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2.00 EXECUTIVE SUMMARY

The projected year end position, as estimated at Month 12 is as follows:

Council Fund

- Net in year expenditure forecast to be £3.152m less than budget. (An increase of £0.937m on the £2.215m reported at Month 11).

- Projected contingency reserve balance at 31 March of £5.093m.

Housing Revenue Account (HRA)

- Net in year expenditure forecast to be £0.124m less than budget (£0.171m as at Month 11).
- Projected closing balance at 31 March 2014 of £1.533m

3.00 COUNCIL FUND LATEST IN YEAR FORECAST

3.01 The table below shows a projected positive variation of expenditure against budget of £3.152m.

TOTAL EXPENDITURE AND INCOME	Original Budget	Revised Budget	In-Year Over / (Under) spend	
			Month 11	Month 12
	£m	£m	£m	£m
<u>DIRECTORATES (Service Groups)</u>				
Services for Adults	45.642	44.485	(0.780)	(1.434)
Services for Children	11.906	12.144	0.712	1.150
Housing Services	1.800	1.746	(0.254)	(0.281)
Development & Resources	1.688	1.628	0.114	0.013
TOTAL : COMMUNITY SERVICES	61.036	60.003	(0.208)	(0.552)
Assets and Transportation	6.015	5.139	(0.175)	(0.143)
Planning	1.708	1.717	(0.042)	(0.039)
Public Protection	3.455	3.465	(0.073)	(0.076)
Regeneration	0.715	0.705	0.032	0.027
Streetscene	19.320	20.005	0.331	0.306
Mgt, Support & Performance	1.088	1.076	(0.023)	(0.030)
TOTAL : ENVIRONMENT	32.301	32.107	0.050	0.045
Culture & Leisure	6.876	6.363	0.314	0.279
Inclusion Services	14.058	13.331	0.027	0.080
Primary School Services	43.374	43.723	(0.176)	(0.174)
Secondary School Services	36.638	37.725	(0.010)	0.003
Development & Resources	12.118	12.310	(0.313)	(0.264)
TOTAL : LIFELONG LEARNING	113.064	113.452	(0.158)	(0.076)
Chief Executive	2.356	2.303	(0.123)	(0.135)
Finance	14.265	14.225	(1.039)	(1.259)
HR & OD	2.427	2.749	(0.022)	(0.041)
ICT & Customer Services	4.922	5.048	(0.018)	(0.115)
Legal & Democratic Services	3.145	3.142	(0.148)	(0.146)
TOTAL : CORPORATE SERVICES	27.115	27.467	(1.350)	(1.696)
TOTAL DIRECTORATES	233.516	233.029	(1.666)	(2.279)
Central and Corporate Finance	26.236	26.723	(0.549)	(0.873)
Total	259.752	259.752	(2.215)	(3.152)

- 3.02 The table in 3.01 shows an increase of £0.937m on the projected underspend of £2.215m reported at Month 11 and the main reasons for the movement are detailed below.

Community Services

Within Community Services there has been an overall increase in the underspend of £0.344m which relates to a number of factors including additional income from charging clients for care within residential services, additional income from the Health Board within Social Services for Adults and lower than anticipated care costs for transition due to the timing of clients entering the service.

Corporate Services - Finance

Finance is reflecting an overall improved position of £0.220m, the majority of which relates to the net impact of year end changes in relation to the Revenues and Benefit Service, including the level of bad debt provision, subsidy receivable and the collection fund surplus.

Central & Corporate Finance

Within Central & Corporate Finance there is a positive variance of £0.100m due an accounting adjustment as a result of the sale of the Council's claims in LBI (formerly Landisbanki), additional rental income of £0.134m for Unity House in Ewloe and additional income from investments of £0.060m. In addition to this a lower provision is required to pay debt on capital expenditure (Minimum Revenue Provision) which has resulted in an additional underspend of £0.060m.

- 3.03 The original budget column reflects in-year virements which have been approved in compliance with Financial Procedure Rules.
- 3.04 All the movements for Month 12 are summarised in Appendix 1 with the detailed reasons for all variances by Directorate summarised within Appendices 2 to 8.

Carry Forward Requests

- 3.05 As reported in the Month 11 report, a number of carry forward requests have been reviewed during the month and been identified as requiring carry forward into 2014/15. Each request is detailed in Appendix 10.

Programme of Efficiencies

- 3.06 The 2013/14 budget contains £5.331m of specific efficiencies and the table below summarises the current position in relation to the achievement of these items. The analysis shows that it is projected that £4.213m (79%) will be achieved resulting in a net underachievement of £1.118m. Full details are shown in Appendix 9.

Status of Efficiency	Value of Budgeted Efficiency £m	Value of Projected Efficiency £m	(Under) Over Achievement £m
Already Achieved	3.454	3.454	0.000
Expected to be achieved in full	0.451	0.451	0.000
Achievable in part	0.516	0.308	(0.208)
Not achievable	0.910	0.000	(0.910)
Total	5.331	4.213	(1.118)

4.00 INFLATION

4.01 **Pay Inflation** of £0.734m is included within service budgets to reflect the national pay award agreed earlier in the year.

4.02 **Non Standard price inflation** – amounts for energy, fuel and food costs were included in the budget and held centrally. Allocations have been made to service areas as outlined below:

- £0.255m in respect of Energy for Street Lighting
- £0.161m in respect of Energy (electricity and gas for property)
- £0.187m in respect of Fuel
- £0.141m in respect of Food

An amount of £0.036m remains unallocated and is included in the projected underspend within Central & Corporate.

5.00 MONITORING BUDGET ASSUMPTIONS AND RISKS

5.01 Along with its strategic partners, the Council has intervened in relation to the former chemical plant in Sandycroft (Euticals Ltd). Estimated costs have been revised and the expenditure in 2013/14 is £0.288m a reduction from the £0.300m previously reported in Month 11. The site is being managed and the specialist advisors appointed by Flintshire are preparing the tender documents for the decommissioning work and phase 1 of the work should be ready to go out to tender at the end of June.

5.02 As we are now nearing the end of the financial year there is a reduced risk of significant changes occurring, however, the final outturn will not be known until the accounts have been closed down and reported in July.

6.00 UNEARMARKED RESERVES

- 6.01 The 2012/13 final outturn reported to Cabinet on 16 July showed unearmarked reserves at 31 July 2013 (above the base level of £5.564m) of £3.409m after taking into account a commitment in 2013/14 for use of £0.297m to meet one-off time limited costs. In July, Cabinet allocated £0.250m to the Winter maintenance reserve, bringing the level in the reserve to £3.159m.
- 6.02 In accordance with International Accounting Standards (IAS 19), any known costs that are associated with termination benefits in relation to the workforce efficiencies must be accounted for in the relevant financial year. Due to the advanced stage of the Senior Management phase 1 review as at 31st March 2014 there is a need to make provision for the relevant exit costs in the 2013/14 financial year.
- 6.03 A provision has been made in the 2014/15 budget for these exit costs. However to meet the requirements of IAS 19 and to ensure that these costs are accounted for correctly they costs have initially been met from the contingency reserve in 2013/14, but will be repaid in 2014/15 from the budgeted allocation.
- 6.04 After bringing in the impact of the projected in year budget position the current projected level of the contingency reserve at the end of March 2014 is £5.093m.

7.00 HOUSING REVENUE ACCOUNT

- 7.01 On 19 February 2013, the Council approved a Housing Revenue Account (HRA) budget for 2013/14 of £28.259m. The budget provided for a closing balance of £0.903m, which at 3.2% of total expenditure satisfies the prudent approach of ensuring a minimum level of 3%.
- 7.02 The 2012/13 final outturn reported to Cabinet on 16 July 2013 showed a closing balance at the end of 2012/13 of £1.931m which was £0.861m more than when the 2013/14 budget was set. This had the effect of increasing the opening balance for 2013/14 by the same amount.
- 7.03 For 2013/14 there is an overall projected under spend of £0.124m and a projected closing balance at Month 12 of £1.533m, which at 5.36% of total expenditure satisfied the prudent approach of ensuring a minimum level of 3%.
- 7.04 **Carry Forward Request**
Within the Month 11 report an amount of £0.085m was approved to be carried forward to fund software costs in relation to job scheduling and PDA's (Personal Digital Assistant hand held devices). A further review of this area in Month 12 has identified that the amount needed to be carried forward is now £0.180m (£0.070m for PDA's and £0.110m for software).

It is therefore requested that the additional amount of £0.095m be approved for carry forward into 2014/15.

7.05 Appendix 8 details the reasons for the significant variances occurring to date and the actions planned to deal with them.

8.00 RECOMMENDATIONS

Members are recommended to:-

- a) Note the overall report.
- b) Note the projected Council Fund contingency sum as at 31st March 2014 (paragraph 6.04).
- c) Note the projected final level of balances on the Housing Revenue Account (paragraph 7.03).
- d) Approve the carry forward requests (Appendix 10) and para 7.04.

9.00 FINANCIAL IMPLICATIONS

9.01 The financial implications are as set out in Sections 3.00 – 7.00 of the report.

10.00 ANTI-POVERTY IMPACT

10.01 None.

11.00 ENVIRONMENTAL IMPACT

11.01 None.

12.00 EQUALITIES IMPACT

12.01 None.

13.00 PERSONNEL IMPLICATIONS

13.01 None.

14.00 CONSULTATION REQUIRED

14.01 None.

15.00 CONSULTATION UNDERTAKEN

15.01 None.

16.00 APPENDICES

Council Fund - Movement in Variances from Month 11 - Appendix 1

Council Fund Significant Variances - Appendices 2 - 6

Council Fund - Movements on unearmarked reserves - Appendix 7

Housing Revenue Account Variances - Appendix 8

Council Fund - Achievement of Efficiencies - Appendix 9

Carry Forward Requests – Appendix 10

LOCAL GOVERNMENT (ACCESS TO INFORMATION ACT) 1985 BACKGROUND DOCUMENTS

Contact Officer: Sara Dulson

Telephone: 01352 702287

Email: sara.dulson@flintshire.gov.uk



COUNCIL FUND - REVENUE BUDGET 2013/14
FLINTSHIRE COUNTY COUNCIL

Budget Monitoring (Month 12)
Summary of Movement from Month 11

	£m	£m
Month 11		
Service Directorates	(1.666)	
Central and Corporate Finance	(0.549)	
Variance as per Cabinet Report		(2.215)
Month 12		
Service Directorates	(2.279)	
Central and Corporate Finance	(0.873)	
Variance as per Directorate Returns		(3.152)
Change Requiring Explanation		(0.937)
Community Services		
Services For Adults		
• Intake & Reablement (Resource and Regulated Services) - Additional income from charging for residential services to clients (-£0.081m), allocation of energy non-standard inflation (-£0.035m)	(0.117)	
• Intake & Reablement (Reablement Service) - Additional income from health board (-£0.030m), rebate on overpaid energy costs (-£0.013m)	(0.046)	
• Locality Teams - Residential Services (-£0.144m) -including additional property income (-£0.118m), recovered payment from self funding client (-£0.025m), offset by movement of +£0.055m on Minor Adaptations due to a backlog of invoices being paid late in the year.	(0.085)	
• Disability Services (Resource and Regulated Services) - a review of transition client costs has taken place. Due to the timing of transition clients entering this service full costs were not known until recently. The actual care costs are less than originally anticipated.	(0.204)	
• Disability Services (Vulnerable Adults and Disability Service) - a review of transition client costs has taken place. Due to the timing of transition clients entering this service full costs were not known until recently. The actual care costs are less than originally anticipated.	(0.108)	
• Disability Services (Administrative Support) - reduced expenditure on advocacy fees	(0.041)	
• Mental Health Services (Residential & Domiciliary) - the reduction of expenditure reflects the changes in package costs	(0.028)	
• Mental Health Services (Forensic budget) - the increase in expenditure reflects changes in package costs	(0.033)	
• Other minor changes of less than £0.025m for Services for Adults	0.008	
Subtotal: Services for Adults		(0.654)
Development & Resources		
• Business Systems & Financial Assessments - Committed expenditure on IT software and hardware not utilised, savings on stationery due to budgets being centralised and unbudgeted Supporting People grant income	(0.050)	
• Good Health team - commitments for third party payments not utilised	(0.051)	
Subtotal: Development & Resources		(0.101)
Services For Childrens		
• Out of county placements - changes in placement costs (+£0.057m), transfer of client from leaving care service (£0.087m)	0.145	
• Professional Support - increase in projected costs for clients leaving care	0.244	
• Special Projects (Flying Start) - grant clawback from 2012/13	0.046	
• Other minor changes of less than £0.025m	0.003	
Subtotal: Services For Childrens		0.438
Housing Services		
• Other minor changes of less than £0.025m	(0.027)	
Subtotal: Housing Services		(0.027)
Total: Community Services		(0.344)

Environment

Assets & Transportation	
● Valuations & Estates - actual income from Deeside Power lower than originally estimated due to reducing power generation levels but this was not known until April 2014	0.068
● Highways & Transportation - Increased staff recharge income and lower than anticipated design fee charges	(0.024)
● Other minor changes of less than £0.010m	(0.012)
Subtotal: Assets & Transportation	0.032
Planning	
● Other minor changes of less than £0.010m	0.003
Subtotal: Planning	0.003
Public Protection	
● Other minor changes of less than £0.010m	(0.003)
Subtotal: Public Protection	(0.003)
Regeneration	
● Other minor changes of less than £0.010m	(0.005)
Subtotal: Regeneration	(0.005)
Streetscene	
● Winter Maintenance - milder winter conditions with lower than projected salt usage	(0.026)
● Other minor changes of less than £0.010m	0.001
Subtotal: Streetscene	(0.025)
Management Support & Performance	
● Other minor changes of less than £0.010m	(0.007)
Subtotal: Management Support & Performance	(0.007)
Total: Environment	(0.005)

Lifelong Learning**Culture & Leisure**

• Leisure Services - minor variances.	(0.009)
• Libraries, Culture & Heritage - the underspend has increased by £0.026m since period 11. This relates to minor changes across Libraries & Arts, Records Management and Museums.	(0.026)
Subtotal: Culture & Leisure	(0.035)

Inclusion Services

• Out of County - the projected expenditure has increased by £0.055m since month 11. The major increases relate to one new placement costing £0.028m, reduced health contributions of £0.020m and a change of placement costing £0.024m. Savings of £0.017m relate to minor changes to several final invoices.	0.053
Subtotal: Inclusion Services	0.053

Primary School Services

• Primary School Services - minor variances.	0.002
Subtotal: Primary School Services	0.002

Secondary School Services

• Secondary School Services - minor variances.	0.013
Subtotal: Secondary School Services	0.013

Development & Resources

• Children, Youth & Community - £0.049m relates to clawback of the Flying Start Grant relating to ineligible expenditure identified during the audit process. The remainder relates to minor variances.	0.041
• Schools ICT Services - minor variances	(0.005)
• Business Units - the projection has increased since period 11 by £0.012m on unexpected insurance claims and £0.016m on mobile classrooms. The remaining £0.002m relates to minor variances.	0.030
• Facilities - minor variances.	(0.005)
• Management & Business Support - minor variances.	(0.012)
Subtotal: Development & Resources	0.049
Total: Lifelong Learning	0.082

Corporate Services

• Legal and Democratic Services - Members Services increased underspend (£0.013m), reduced Staff Recharges £0.015m	0.002
• HR and Organisational Development - reduction in DBS expenditure (£0.003m), vacancy savings (£0.010m), Occupational Health external support (£0.014m), minor variances £0.008m	(0.019)
• ICT and Customer Services - postage spend (£0.006m), vacancy savings (£0.004m), ICT services efficiencies (£0.065m), Procurement efficiencies (£0.022m)	(0.097)
• Finance - vacancy savings including staff recharges to Services (£0.066m), HB Subsidy and Council Tax variances (£0.154m)	(0.220)
• Chief Executives Department - Community Strategy underspend (£0.013m), other minor variances £0.001m	(0.012)
	(0.346)

Central & Corporate Services

• Sale of Claims in relation to Landsbanki resulting in adjustment to carrying value of impairment	(0.100)
• Lower provision required to pay debt on capital (Minimum Revenue Provision)	(0.060)
• Movement in relation to actual income received at year end being higher than projected throughout the year	(0.060)
• Additional income in relation to Unity House Ewloe	(0.134)
• Other minor variances	0.030
	(0.324)

Total Changes**(0.937)**

COMMUNITY SERVICES

APPENDIX 2

Budget Monitoring 2013/14 (Month 12)

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Major Variance	Action Required
Services for Adults						
Hospital Social Work (Intake and Reablement)	0.405	0.362	(0.043)	(0.044)	The underspend is mostly due to a Hospital Social Worker covering in the Crisis Intervention Team. These costs (£0.038m) are recovered from Health.	One-off.
Resources and Regulated Services (Intake and Reablement)	5.410	4.964	(0.446)	(0.328)	<u>Extra Care</u> Projected underspend on Llys Jasmine (£0.351m) is due to an initial delay in opening the facility, less a £0.005m overspend on Llys Eleanor <u>In-house Domiciliary Care</u> underspend (£0.082m) due to greater use of reablement and independent sector care providers. <u>Client Transportation Service</u> underspend (£0.034m) relates to staff vacancies. <u>Day Services</u> underspend (£0.051m) mostly due to vacancies (£0.042m) - plus other minor underspends These underspends are offset by a projected overspend within <u>In-house Residential Service</u> (£0.067m) due to the need to ensure staff cover (£0.195m) additional premises costs (£0.029m) and additional supplies and services (£0.044) offset by client (£0.151m) and Health (£0.050m) income.	<u>Extra Care</u> The underspend against is one-off and non recurring and has arisen due to the opening of the facility being part way through the current year. <u>Client Transportation Service</u> Underspend adjusted in budget rationalisation. <u>Residential Service</u> further work required to determine the most appropriate way to address the overspend.

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Budget Monitoring 2013/14 (Month 12)

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Major Variance	Action Required
Locality Teams (Localities)	13.881	13.830	(0.051)	0.033	<p><u>Older People Services</u></p> <ul style="list-style-type: none"> > Locality Teams are together expected to underspend (£0.183m) mostly due to vacant posts. > Purchased domiciliary costs are projected to overspend (£0.094m) due to additional service user costs. > Purchased residential costs are projected to underspend (£0.046m) due to additional service user costs. > Early Onset Dementia is projected to overspend (£0.062m) due to purchased domiciliary care costs. > Minor adaptations overspend (£0.035m) due to increased client demand 	<p>Keep under review.</p> <p>Most of the PDSI elements previously included as part of the locality team budgets are now shown within the Disability Services Heading with only the Occupational Therapy service remaining as part of the locality teams.</p>
Resource and Regulated Services (Disability Services)	15.735	15.312	(0.423)	(0.220)	<p>Learning Disabilities - As previously noted this service includes a budget to help offset the expected impact of a review of joint funded packages between FCC and Health. This accounts for a saving of £0.140m within the net underspend projection, and remains unchanged from month 3. There are some other compensating variances across this large service which reflect the changes in client demand.</p>	<p>The underspend in relation to the negotiations with Health on jointly funded packages is based on current assumptions. These will be kept under review and adjusted if proven necessary.</p>

COMMUNITY SERVICES

APPENDIX 2

Budget Monitoring 2013/14 (Month 12)

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Major Variance	Action Required
Transition and Disability Services (Disability Services)	0.658	0.771	0.113	0.106	This is mostly due to overspends against staff pay costs (£0.030m), third party payments (£0.039m), transport (£0.024m), transfer payments (£0.020m), and a shortfall of grant income of £0.028m. (Supporting People), offset by some additional other grant income.	Keep under review.
Disability Services (Disability Services)	1.580	1.493	(0.087)	0.021	Reduction in staffing costs	Keep under review.

COMMUNITY SERVICES

APPENDIX 2

Budget Monitoring 2013/14 (Month 12)

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Major Variance	Action Required
Administrative Support (Disability Services)	0.392	0.418	0.026	0.067	This is mostly due to an overspend against staff pay costs (£0.152m) and premises costs (£0.005m)	Keep under review.
Residential and Domiciliary Service (Mental Health & Substance Misuse Service)	0.654	0.559	(0.095)	(0.067)	This underspend is based on current care packages. An additional £0.0259m budget has been added to this area in 2013 to reflect the expectation of the transfer from Health of an individual with a high cost transition package, there has been a delay in transferring this client into the service. The current underspend would therefore be higher but reflects the cost of current care packages including some other new clients.	Keep under review.
Professional Support (Mental Health & Substance Misuse Service)	0.829	0.720	(0.109)	(0.115)	This is mostly (£0.050m) due to a one-off pay cost reduction following an agreed absence with no pay.	One-off.

COMMUNITY SERVICES

APPENDIX 2

Budget Monitoring 2013/14 (Month 12)

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Major Variance	Action Required
Forensic Budget (Mental Health & Substance Misuse Service)	0.305	0.161	(0.144)	(0.110)	Reflects current care packages for 2013/14.	Keep under review - potential volatility due to changes in client numbers and demands at short notice from prison or courts. The possibility of re-aligning budget between the two services has been considered and dismissed for now as there are early indications of additional Mental Health clients although at this stage potential costs or start dates are unknown.
Forensic Budget (Learning Disability)	0.482	0.515	0.033	0.027	Reflects current care packages for 2013/14.	
Other Services for Adults variances (aggregate)	4.154	3.946	(0.208)	(0.150)	Various minor variances.	Continue to review but not expected to be recurrent.
Subtotal:	44.485	43.051	(1.434)	(0.780)		

COMMUNITY SERVICES

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Budget Monitoring 2013/14 (Month 12)

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Major Variance	Action Required
Development & Resources						
Vacancy Control	(0.100)	0.000	0.100	0.100		Realignment of vacant posts
Business Systems & Financial Assessments	1.084	1.015	(0.069)	(0.019)	Underspend on IT software and hardware, stationery and unbudgeted Supporting People grant income	
Other Development & Resources variances (aggregate)	0.644	0.626	(0.018)	0.033	Various minor variances.	Continue to review but not expected to be recurrent.
Subtotal:	1.628	1.641	0.013	0.114		

COMMUNITY SERVICES

APPENDIX 2

Budget Monitoring 2013/14 (Month 12)

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Major Variance	Action Required
Services for Children						
Family Placement (Children's Services)	1.977	2.361	0.384	0.372	The overspend is mainly as a result of an increase in the number of foster care placements within the service. It is also due to the increasing number of court orders for Residence and Special Guardianship orders which invariably attract an ongoing allowance for the carers.	A review of the Family Placement Team has been undertaken the outcome of which is being considered and will inform future planning and possible efficiencies.
Youth Offending Team (Children's Services)	0.334	0.277	(0.057)	(0.041)	The underspend within this area is mostly due to vacant posts.	One-off.
Professional Support (Children's Services)	5.496	5.690	0.194	(0.050)	Additional numbers of leaving care clients resulting in higher total placement costs.	

COMMUNITY SERVICES

APPENDIX 2

Budget Monitoring 2013/14 (Month 12)

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Major Variance	Action Required
Out of County Pooled Budget (Children's Services)	3.178	3.755	0.577	0.432	Costs reflect existing placements up until March 2014, and include transfer of costs for one client who was previously accounted for within the leaving care service.	The focus of high cost placements is now a North Wales project and will continued to be reviewed.
Other Services for Children variances (aggregate)	1.159	1.211	0.052	(0.001)	Various minor variances.	Continue to review but not expected to be recurrent.
Subtotal:	12.144	13.294	1.150	0.712		

COMMUNITY SERVICES

APPENDIX 2

Budget Monitoring 2013/14 (Month 12)

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Major Variance	Action Required
Housing Services						
Homelessness Accommodation (Housing Services)	0.360	0.147	(0.213)	(0.203)	Variance is due to improvements in the service where methods have been put in place to reduce the cost of temporary accommodation. Quay House project has been delayed until 2014/15.	Keep under review. Variance is due to improvements in the service where methods have been put in place to reduce the cost of temporary accommodation.
Accommodation Support Team (Housing Services)	1.106	1.101	(0.005)	(0.008)	Service recently undergone a restructure now fully reflected within projection.	Restructure now implemented.
Other variances (aggregate)	0.280	0.217	(0.063)	(0.043)	Various minor variances.	Continue to review but not expected to be recurrent.
Subtotal:	1.746	1.465	(0.281)	(0.254)		
Total :	60.003	59.451	(0.552)	(0.208)		

ENVIRONMENT

APPENDIX 3

Budget Monitoring 2013/14 (Month 12)

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Period 11 (£m)	Cause of Variance	Action Required
Assets & Transportation	5.139	4.996	(0.143)	(0.175)		
Industrial Units	(1.241)	(1.264)	(0.023)	(0.074)	Estimated net income shortfalls across the Industrial Estate portfolio have been offset by the Wales Audit Office recommendation, that a provision for income relating to Deeside Power of £200k due in May 2014, should now be made in 2013/14. The actual income figure was not received until April 2014 and this is £65k less than projected due to reducing energy generation at the plant.	
Property Holdings	0.083	0.057	(0.026)	(0.037)	Lower than anticipated NNDR charges	Review of site budgets necessary in line with asset management programme
Property Asset & Development	0.528	0.430	(0.098)	(0.098)	Net Vacancy Savings	
Highways Development Control & Regulatory Services	0.813	0.876	0.063	0.063	Lower than anticipated levels of income for Fixed Penalty Notices (based on improving standards of repair by utility companies) & road closures. A commitment of £60k is included as a provision for a potential claim. The improving position at Period 12 is due to additional staff recharge income and lower than anticipated design fee recharges.	
Transportation	1.469	1.410	(0.059)	(0.055)	Bus Subsidy payments to Bus Operators that have reduced due to re-negotiated contract prices.	
Aggregate of other Variances	3.487	3.487	0.000	0.006		

ENVIRONMENT

APPENDIX 3

Budget Monitoring 2013/14 (Month 12)

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Period 11 (£m)	Cause of Variance	Action Required
Planning	1.717	1.678	(0.039)	(0.042)		
	0.363	0.356	(0.007)	0.001	Minor improvement on planning fee income at Period 12.	
	1.354	1.322	(0.032)	(0.043)	Net Vacancy Savings and staff recharge income for specialist planning advice to neighbouring authorities.	
Public Protection	3.465	3.389	(0.076)	(0.073)		
	1.243	1.181	(0.062)	(0.048)	Includes a Court Costs award following the successful prosecution of Talacre Park Holiday Park by the Health & Safety Enforcement Team.	
	2.222	2.208	(0.014)	(0.025)	Net Vacancy Savings	
Regeneration	0.705	0.732	0.027	0.032		
Streetscene	20.005	20.311	0.306	0.331		
	9.706	10.082	0.376	0.359	Plastic Recycling prices reduced by £100 per tonne between July and September resulting in an estimated income reduction of £50k. Staff backfilling costs as a result of the on-going investigation within waste. The Sustainable Waste Management Grant (SWMG) has been reduced in-year by up to 5% resulting in a funding shortfall of at least £150k Due to operational issues experienced with the leachate treatment plant, income will be affected slightly due to reduced capacity.	Consider impact on MTFP going forward

ENVIRONMENT

APPENDIX 3

Budget Monitoring 2013/14 (Month 12)

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Period 11 (£m)	Cause of Variance	Action Required
Winter Maintenance	0.999	0.919	(0.080)	(0.050)	Planned winter maintenance turnouts matched an average winter. However, there were no significant snow events so this has resulted in reduced costs and less Rock Salt being required than previous projections indicated.	
Aggregate of other Variances	9.300	9.310	0.010	0.022	Increased cost of winter flooding events	
Management Support & Performance	1.076	1.046	(0.030)	(0.023)		
Management Support & Performance	1.076	1.046	(0.030)	(0.023)	Net Vacancy Savings ahead of service review implementation and reduced commitments on supplies and services budgets.	
Total :	32.107	32.152	0.045	0.050		

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Variance	Action Required
Culture & Leisure	6.363	6.642	0.279	0.314	<p>School Library Service (£0.099m saving) Following an agreement at DMT, to mitigate the Directorate overspend and to contribute towards the value for money programme, a number of measures will be taken to reduce expenditure in the School Library Service.</p> <p>Libraries, Culture & Heritage (£0.048m saving) Minor variances</p> <p>Leisure Services (£0.426m pressure) A pressure of £0.026m relates to Swim Flintshire, this programme ceased in August 2013. A saving of £0.145m relates to reduced salary costs across centres. £0.363m relates to pressures on income across centres. Pressures of £0.115m relate to premises costs. The remaining £0.067m relates to minor variances.</p>	
Inclusion Services & Special Schools	13.331	13.411	0.080	0.027	<p>Inclusion Services & Special Schools (£0.082m pressure) £0.087m relates to existing Out of County placements.</p>	

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Variance	Action Required
Primary School Services	43.723	43.549	(0.174)	(0.176)	Primary School Services (£0.174m saving) £0.030m relates to controls on expenditure on supplies and services budgets. £0.141m relates to savings on 3 year old placements in maintained and non maintained settings in the Early Entitlement budget. £0.005m relates to additional regional costs for Welsh in Education. £0.008m relates to minor savings on School SLA income.	

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Variance	Action Required
Secondary School Services	37.725	37.728	0.003	(0.010)	Secondary School Services (£0.003m pressure) Minor Variances	
Development & Resources	12.310	12.046	(0.264)	(0.313)	Schools ICT (£0.154m saving) In an effort to reduce the Directorate overspend and to contribute towards the value for money programme, DMT have made the decision to place a hold on uncommitted expenditure in Schools ICT. Service Units (£0.018m saving) Pressures of £0.102m on Pupil Support (Free School Meals, School Trips and Music Remissions) have been offset by estimated savings on Mobile Classrooms (£0.080m), Insurance (£0.035m) and other minor variances of £0.005m. Facilities Services (£0.042m saving) Minor Variances Management & Business Support (£0.050m saving) £0.006m relates to Governor Training, £0.013m to the directorate training budget, £0.014m relates to printing, stationery and other office expenditure. The remaining £0.017m relates to other minor variances (subscriptions, telephones etc.).	
Total:	113.452	113.376	(0.076)	(0.158)		

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Variance	Action Required
Chief Executive	2.303	2.168	(0.135)	(0.123)	<p>£0.017m Corporate voluntary sector contribution to Dangerpoint</p> <p>(£0.094m) Vacancy savings</p> <p>(£0.020m) Corporate Communications efficiencies including Consultation and Public Relations</p> <p>(£0.013m) Community Strategy efficiency</p> <p>(£0.024m) use of LSB Grant to offset in year costs</p> <p>(£0.001m) minor variances</p>	
Finance	14.225	12.966	(1.259)	(1.039)	<p>The overall position for Finance is reflecting an in year underspend of £1.259m at Month 12 which is an improvement of £0.220m on the Month 11 position.</p> <p>Of the above, (£0.202m) relates to net vacancy savings on the service following in year realignment of budget.</p> <p>The remaining (£1.057m) reflects an improvement of £0.154m, which is due to a number of factors including a reduced shortfall in Council Tax Reduction Scheme funding and additional surplus on Council Tax Collection Fund and Housing Benefits Subsidy (including overpayments and Discretionary Housing Payments). The movement is mainly as a result of a recalculated provision for bad debt as a result of year end accounting which has contributed to the improved position.</p>	

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Variance	Action Required
Legal & Democratic Services	3.142	2.996	(0.146)	(0.148)	(£0.013m) net Vacancy savings including the use of Agency/Locums and recharges (£0.036m) Members Services underspend (£0.091m) Members Allowances underspend (inc. training, travel etc.) (£0.012m) reduced Legal Subscriptions expenditure £0.015m reduced Staff recharge for Legal Services (£0.009m) minor variances	
Human Resources & Organisational Development	2.749	2.708	(0.041)	(0.022)	(£0.028m) reduced DBS Check expenditure (£0.030m) Vacancy savings (£0.014m) reduced external Occupational Health support £0.033m loss of income from external organisations (£0.002m) minor variances	

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Variance	Action Required
ICT & Customer Services	5.048	4.933	(0.115)	(0.018)	£0.039m postage costs (£0.022m) Customer Services Vacancy savings (£0.014m) additional Registrars Income (£0.024m) ICT Strategy underspend (£0.065m) other ICT Services underspends including lower in-year Package Software costs than anticipated (£0.022m) Procurement efficiency due to recharge to 3 County Procurement Project (£0.007m) minor variances	
Total :	27.467	25.771	(1.696)	(1.350)		

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Variance	Action Required
Central Loans & Investment Account	15.283	14.788	(0.495)	(0.263)	Minimum Revenue Provision (MRP) (-£0.060m), impact of change in the capital programme. Internal Interest £0.025m overspend Commuted sums higher than expected. Debt management (-£0.012m, staff recharges lower than expected. Sale of claims of Landsbanki (-£0.100m) underspend. Investment Income (-£0.060m) cash balances higher than projected. Other income (-£0.020m) higher than expected.	Continue to monitor in line with Treasury Management Strategy.
Coroners	0.193	0.263	0.070	0.055	Quarter 4 Coroners recharge was an estimated accrual based on data received from Denbighshire County Council, this invoice has now been received resulting in a £0.015m variance	Regular monitoring with Denbighshire County Council undertaken on in year spend
Centrally Held Provisions	3.109	1.992	(1.116)	(1.137)	Net budget adjustments of (£0.680m) as approved in the Month 3 report (Community Services £1.185m, Leisure Management (-£0.505m) Over recovery of corporate windfall income (£0.226m) (First Steps Imp Package) Additional income for Unity House Ewloe (-£0.134m). Other minor variances (£0.024m).	Budgets are considered as part of 2014/15 Council Budget
Central Service Recharges	(1.590)	(1.244)	0.346	0.311	Shortfall of £0.346m of internal income, now not recoverable from ex trading accounts.	Subject to an overall review of Support Services
Former Euticals Ltd - Sandycroft site	0.000	0.288	0.288	0.300	Costs have been revised for 2013/14.	Ongoing monthly monitoring

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Variance	Action Required
Mass Matrix Contract	(0.315)	(0.192)	0.123	0.125	A review of the rebate on the Matrix Contract has been undertaken. Agency usage has decreased in 2013/4 and the variance projection reflects the up to date position.	Further analysis to be undertaken to consider the impact in 2014/15
Flintshire Futures	(0.051)	0.033	0.084	0.080	Under achievement of efficiency within the Invest to Change programme.	Continued challenge of spend categories will support further efficiencies in 2014/15.
Other variances - aggregate	10.094	9.921	(0.173)	(0.020)	Reduced Carbon Commitment (£-0.045m). Credit for monies held with insurance (-0.021m). Increased Misc Write Offs (-0.034m). Residual balance of (£-0.027m) for Regional Transformation Fund. Post levy receipt of (-0.025m) for MMI from four ex Clwyd constituent Authorities. Other minor variances (-£0.021m).	
Total :	26.723	25.849	(0.873)	(0.549)		

APPENDIX 7

Movements on Council Fund Unearmarked Reserves

	£m	£m
Total Reserves as at 1 April 2013	9.540	
Less - Base Level (inclusive of total increase of £0.270m agreed as part of the 2013/14 budget)	(5.834)	
Total Reserves above base level		3.706
Less - Amount approved by Council on 1 st March for funding of one-off costs in the 2013/14 budget proposals		(0.297)
Less - Amount approved by Cabinet on 16 th July for reinstatement of funding within the Winter Maintenance reserve following utilisation of funding during 2012/13 (late March severe weather event)		(0.250)
Amount available for delegation to Cabinet		3.159
Add projected underspend as at 31 st March 2014		3.152
Less - Actual severe weather recovery costs		(0.473)
Less – contribution to termination benefits relating to workforce efficiencies – Senior Management Phase 1.		(0.745)
Projected Level of Total Contingency Reserve as at 31st March 2014		5.093

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Variance	Action Required
HRA Subsidy	6.167	6.328	0.162	0.189	Capital Financing charges amended after budget rounds completed. Further amendments to Capital figures for inclusion in 2nd HRAS return. Under payment on 2012/13 of (£0.031m) calculated on Advance Final return.	
Rents	(26.946)	(27.182)	(0.236)	(0.202)	Actual bad debt provision saving of (£0.226m).	

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Variance	Action Required
Repairs and Maintenance	8.393	8.754	0.361	0.255	<p>Net under spend of (£0.201m) variance on salaries due to long term vacancies and recruitment freeze in place.</p> <p>Agreed Subcontractor overspend of £0.268m due to adverse weather conditions . There has been an increase in the number of major works on void properties throughout the last quarter of the financial year. As a whole the service has completed 3000 more jobs compared to last year. Sub contractors have also been encouraged to use Travis Perkins to source materials which in turn increases our net profit with them.</p> <p>(£0.070m) variance is based on the carry forward request for Personal Digital Assistant costs which will be purchased in 2014/15.</p>	<p>Housing Asset Management Team is working closely with Travis Perkins on price reductions due to the volume of materials being purchased through the partnership arrangement.</p> <p>An in-house kitchen team is being created to undertake kitchen installations in void properties which will reduce the level of subcontractor spend in this area.</p>

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Variance	Action Required
Finance & Support	2.656	2.226	(0.430)	(0.243)	<p>Support Recharges reflected at 2012/13 actuals, saving (£0.106m). Information on 2013/14 has been requested.</p> <p>Pension Fund Strain costs (£0.080m) lower than anticipated creating saving.</p> <p>Insurance claim non-reimbursement reviewed and reflected at 2012/13 figures, saving (£0.034m)</p> <p>Variance is based on the carry forward requests totalling (£0.125m) which are to be actioned in 2014/15 (£0.110m) due to software costs not materialising in 2013/14 but will be purchased in 2014/15. (£0.015m) due to Maisonette budget not being fully spent in year.</p>	

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Variance	Action Required
Housing Estates	1.852	1.705	(0.147)	(0.181)	Procurement reimbursement for screening received in amount of (£0.058m). Void clearance recharges generating a further (£0.017m) income. Water commission generated a further (£0.034m) of income due to early bird discount scheme which offsets the £0.055m variance on the water bill. Cancellation of cleaning contract saving (£0.005m) on maisonette blocks. Salary savings of (£0.067m) over all areas.	
Other variances (aggregate)	8.375	8.541	0.166	0.011		
Total :	0.497	0.372	(0.124)	(0.171)		

Month 12

Efficiency Description	Budgeted Efficiency (£m)	Current Position				Further information to support current position status or other relevant information
		EFFICIENCY ALREADY ACHIEVED	EFFICIENCY EXPECTED TO BE ACHIEVED IN FULL	EFFICIENCY ACHIEVABLE IN PART	EFFICIENCY NOT ACHIEVABLE	
Fees & Charges (APPENDIX 7a)						
<i>Community Services</i>						
Residential Charging - Increased Income From Demand	0.100	✓				
Mental Health Service Users	0.018	✓				
TOTAL	0.118					
Service Change (APPENDIX 7b)						
<i>Community Services</i>						
Reablement in the level of extra care	0.100	✓				
Preserved Rights - reduced activity levels	0.053	✓				
External Funding for Existing Post - Children's Services	0.043	✓				
Family Placement Team - revision of existing practices	0.040	✓				
Early Retirement - Non replacement of staff - CSA	0.015	✓				
General Office Administration Review	0.021	✓				
Housing Efficiency Savings	0.028	✓				
Homelessness - Timing of presentations	0.106	✓				

Month 12

Efficiency Description	Budgeted Efficiency (£m)	Current Position				Further information to support current position status or other relevant information
		EFFICIENCY ALREADY ACHIEVED	EFFICIENCY EXPECTED TO BE ACHIEVED IN FULL	EFFICIENCY ACHIEVABLE IN PART	EFFICIENCY NOT ACHIEVABLE	
Youth Justice - Appropriate adult service	0.010	✓				
Legal Fees - Use of solicitors / barristers	0.010	✓				
Children's Services - Transport costs efficiency	0.015	✓				
Children's Services - FAST team budget reduction	0.010				✓	The FAST team is currently showing an overspend of £0.027.
Preventative foster care service - day care	0.005	✓				
TOTAL	0.456					
Procurement (APPENDIX 7c)						
<i>Community Services</i>						
PARIS - post implementation expenditure review	0.030	✓				
Housing Services - Supplies and Services	0.003	✓				
Social Care - Supplies and Services	0.075	✓				
Procurement Hub - regional procurement of high cost low volume placements	0.020	✓				

Month 12

Efficiency Description	Budgeted Efficiency (£m)	Current Position				Further information to support current position status or other relevant information
		EFFICIENCY ALREADY ACHIEVED	EFFICIENCY EXPECTED TO BE ACHIEVED IN FULL	EFFICIENCY ACHIEVABLE IN PART	EFFICIENCY NOT ACHIEVABLE	
Children's Services - out of county placements - improved procurement practice	0.533	✓				As at month 3 this budget was showing an underspend of £(0.344). However due to change in service user circumstances this budget is now showing an overspend of £0.432
Transport Review - revised contracts	0.025	✓				
TOTAL	0.586					
Organisational Design (APPENDIX 7d)						
<i>Community Services</i>						
Review of Supported Living Service	0.350				✓	The efficiency is fully achievable from 2014/15, as a result of implementation of the new structure from April 2014. An extensive consultation achieved a successful outcome, and retention of staff goodwill going forward. Some savings have been made as a result of right sizing.
Service Review of Warden Service	0.018	✓				
Children's Services - Removal of one team manager post	0.040	✓				
Development and Resources - Rationalisation of Management Team	0.050	✓				
TOTAL	0.458					

Month 12

Efficiency Description	Budgeted Efficiency (£m)	Current Position				Further information to support current position status or other relevant information
		EFFICIENCY ALREADY ACHIEVED	EFFICIENCY EXPECTED TO BE ACHIEVED IN FULL	EFFICIENCY ACHIEVABLE IN PART	EFFICIENCY NOT ACHIEVABLE	
Fees & Charges (APPENDIX 7a)						
<i>Environment</i>						
Agricultural Estate rentals	0.008	✓				Agricultural Estates currently reporting a surplus income position.
Public Protection - increase to market rates	0.025	✓				Fees for both Licensing and Bereavement Services were increased from 1st June 2013
Markets Service - increased lettable space	0.019		✓			Markets currently reporting a surplus income position.
Traffic Regulation order Notices	0.013		✓			Budget Reduction met from within Highways Policy Budget
Streetscene - leachate processing	0.075				✓	It is anticipated that the new income target will be under recovered by £15k due to capacity issues at the leachate treatment plant.
TOTAL	0.140					
Service Change (APPENDIX 7b)						
<i>Environment</i>						
Street Lighting - non-residential areas post midnight turn-off	0.050		✓			The new Street Lighting policy has been adopted and this efficiency will be achieved in full
Highways Asset Management Plan (HAMP) -rephasing of full implementation	0.225		✓			Previous approved pressure that was not required in 2013/14 and 2014/15 due to Local Government Borrowing Initiative (LGBI)

Month 12

Efficiency Description	Budgeted Efficiency (£m)	Current Position				Further information to support current position status or other relevant information
		EFFICIENCY ALREADY ACHIEVED	EFFICIENCY EXPECTED TO BE ACHIEVED IN FULL	EFFICIENCY ACHIEVABLE IN PART	EFFICIENCY NOT ACHIEVABLE	
Public Conveniences - revisit of strategy	0.050			✓		Tower Gardens, Holywell didn't close until 30th April 2013 and Cilcain and Caerwys have been further delayed with ongoing consultation necessary and under achievement on the efficiency by £21k is likely.
Streetscene - implementation of Part III agreement	0.300				✓	The achievement of this efficiency is dependant on the implementation of Single Status so is anticipated to be achieved in 2014/15. The 2013/14 shortfall is being met from the Single Status reserve.
Waste Services - vehicle savings from full roll out of Saturday collection	0.140				✓	The achievement of this efficiency is dependant on the implementation of Single Status so is anticipated to be achieved in 2014/15. The 2013/14 shortfall is being met from the Single Status reserve.
Business Development team - agile working	0.004	✓				Budget Monitoring Position at Period 4 indicates achievement of this efficiency.
Staff travel - reduced mileage payments	0.003	✓				Budget Monitoring Position at Period 4 indicates achievement of this efficiency.
Directorate Support & Performance - Supplies and Stationery - Streamline current processes	0.008	✓				Budget Monitoring Position at Period 4 indicates achievement of this efficiency.
TOTAL	0.780					
Procurement (APPENDIX 7c)						
<i>Environment</i>						
Waste Services - Tender Transport arrangements for waste disposal	0.050		✓			New Transport arrangements have been awarded as part of a tender process and are now in place.
Transportation Services - Review of subsidised Bus Service Contracts and re-tender	0.036		✓			Efficiency absorbed within service budget

Month 12

Efficiency Description	Budgeted Efficiency (£m)	Current Position				Further information to support current position status or other relevant information
		EFFICIENCY ALREADY ACHIEVED	EFFICIENCY EXPECTED TO BE ACHIEVED IN FULL	EFFICIENCY ACHIEVABLE IN PART	EFFICIENCY NOT ACHIEVABLE	
Reduction in use of consultants	0.013		✓			Efficiency absorbed within service budget
Reduction in influencable spend	0.025		✓			Efficiency absorbed within service budget
Streamline current processes within Directorate Support	0.020		✓			Efficiency absorbed within service budget
TOTAL	0.144					
Organisational Design (APPENDIX 7d)						
<i>Environment</i>						
Review Management Recharge to the Communities First Programme	0.020	✓				It is anticipated that this will be achieved as part of the Communities First Grant Claim for 2013/14
TOTAL	0.020					
Other Efficiencies (APPENDIX 7e)						
<i>Environment</i>						
Agricultural Estates - balance not required	0.025	✓				Specific Directorate Balance in the Environment Balance Sheet
Licensing / Health & Safety - balance not required	0.025	✓				Specific Directorate Balance in the Environment Balance Sheet
TOTAL	0.050					

Month 12

Efficiency Description	Budgeted Efficiency (£m)	Current Position				Further information to support current position status or other relevant information
		EFFICIENCY ALREADY ACHIEVED	EFFICIENCY EXPECTED TO BE ACHIEVED IN FULL	EFFICIENCY ACHIEVABLE IN PART	EFFICIENCY NOT ACHIEVABLE	
Fees & Charges (APPENDIX 7a)						
<i>Lifelong Learning</i>						
Library Service - Fines	0.001	✓				
Library - Hire charges increase	0.001	✓				
Leisure Services - increased charges	0.175			✓		Tariffs were increased on the 1st January as agreed but as income targets are not expected to be met, the efficiency is also not likely to be fully achieved. Estimated amount achievable £0.162m.
Review of post 16 distance limit	0.030			✓		The amendment to the proposal to continue to provide transport to Colleg Cambria means that only £0.010m of the efficiency can be achieved. Work is ongoing to confirm this. However, we do not anticipate a pressure on the Transport budget at this time.
TOTAL	0.207					
Service Change (APPENDIX 7b)						
<i>Lifelong Learning</i>						
Operational efficiencies	0.025	✓				
Youth Service - reduction of senior area workers	0.032	✓				The budget for area workers had previously been reduced. This efficiency created a budget flow which has been addressed as part of the Youth Strategy by retaining part of the £0.050m below on a recurring basis.

Month 12

Efficiency Description	Budgeted Efficiency (£m)	Current Position				Further information to support current position status or other relevant information
		EFFICIENCY ALREADY ACHIEVED	EFFICIENCY EXPECTED TO BE ACHIEVED IN FULL	EFFICIENCY ACHIEVABLE IN PART	EFFICIENCY NOT ACHIEVABLE	
Youth Service - term time only contracts	0.026			✓		This change is being introduced as part of the Youth Strategy and has not yet been implemented though negotiations have started.
Youth Service - Service reconfiguration	0.012	✓				
Youth Service - Building costs savings	0.011	✓				
Youth Service - Building rationalisation	0.005	✓				
Youth Service - Holding back £50k (CC 1/3/13)	(0.050)	✓				This additional contribution is no longer required during 2013/14.
Facilities - Management / Central Office - structure review	0.015	✓				
Facilities - County Hall revised opening hours - reduced energy / overtime costs	0.025				✓	Although we do not expect a pressure on the Facilities budget this year, the decision to revise the County Hall opening hours has not yet been made.
LL ICT - Interim Service review - post reduction	0.025				✓	The Schools ICT Service Review has now been combined with the Corporate ICT Review. We do not anticipate a pressure on the schools ICT budget at this time.
Leisure Services - removal of swimming subsidy	0.023	✓				
Directorate Management Team Restructure	0.043	✓				
TOTAL	0.192					

Month 12

Efficiency Description	Budgeted Efficiency (£m)	Current Position			Further information to support current position status or other relevant information
		EFFICIENCY ALREADY ACHIEVED	EFFICIENCY EXPECTED TO BE ACHIEVED IN FULL	EFFICIENCY ACHIEVABLE IN PART	
Procurement (APPENDIX 7c)					
<i>Lifelong Learning</i>					
Reduction of Postage within the Library Service	0.001	✓			
Out of County - Improved procurement through framework agreements and monitoring of placements.	0.385	✓			
School Transport Service - Operational efficiencies	0.080	✓			
TOTAL	0.466				

Organisational Design (APPENDIX 7d)					
<i>Lifelong Learning</i>					
Libraries - Flexible retirement	0.015	✓			
Libraries - Library Service Review	0.037	✓			
TOTAL	0.052				

Other Efficiencies (APPENDIX 7e)					
<i>Lifelong Learning</i>					
Demographic Change in Schools (pupil numbers)	0.132	✓			
TOTAL	0.132				

Efficiency Description	Budgeted Efficiency (£m)	Current Position			Further information to support current position status or other relevant information
		EFFICIENCY ALREADY ACHIEVED	EFFICIENCY EXPECTED TO BE ACHIEVED IN FULL	EFFICIENCY ACHIEVABLE IN PART	
Fees & Charges (APPENDIX 7a)					
<i>FINANCE - Corporate Services</i>					
Revenues - increased number of Council Tax fines	0.027			✓	
<i>ICT & CUSTOMER SERVICES - Corporate Services</i>					
Registrars - increased fees	0.019	✓			
Network Services - income from hosting PSBA equipment	0.004	✓			
<i>LEGAL & DEMOCRATIC - Corporate Services</i>					
External Fees - conveyancing / S106 agreements	0.015	✓			
TOTAL	0.065				
Service Change (APPENDIX 7b)					
<i>Chief Executive - Corporate Services</i>					
Corporate Comms - reduced workforce bulletins	0.003	✓			
<i>HR & OD - Corporate Services</i>					
CRB checks - review of options	0.035	✓			
<i>LEGAL & DEMOCRATIC - Corporate Services</i>					
Democratic Services - reduced paper usage	0.010	✓			
Members Allowances (Basic Allowance) - no inflationary increase	0.010	✓			
Members Allowances - Special Responsibility Allowances - reduction of number allocated	0.070	✓			
Members Allowances - NI contributions reduction linked to reduced number of Special Responsibility allowances	0.010	✓			
TOTAL	0.138				

Efficiency Description	Budgeted Efficiency (£m)	Current Position				Further information to support current position status or other relevant information
		EFFICIENCY ALREADY ACHIEVED	EFFICIENCY EXPECTED TO BE ACHIEVED IN FULL	EFFICIENCY ACHIEVABLE IN PART	EFFICIENCY NOT ACHIEVABLE	
Procurement (APPENDIX 7c)						
<i>Chief Executive - Corporate Services</i>						
Employee / Residents Consultations - reduction in number	0.003	✓				
Supplies and Services	0.010	✓				
Joint Working - costs reduction	0.002	✓				
Alterations / Improvements reductions - future agile working	0.002	✓				
Employee Safety Measures - reduced demand on budget	0.010	✓				
Conferences/Seminars/Lectures - reduced attendance	0.001	✓				
ICT & CUSTOMER SERVICES - Corporate Services						
Training Budget - Procurement via new solutions	0.001	✓				
Reduced maintenance costs due to new security equipment	0.025	✓				
Networking Hardware - reduced procurement	0.002	✓				
ICT Cabling - reduction enabled by IPT solution	0.002	✓				
Leasing - budget adjustment	0.006	✓				
Software Licensing - Microsoft licences procured through other agreements	0.010	✓				
Hardware Maintenance - letting of MFD contracts	0.001	✓				

Efficiency Description	Budgeted Efficiency (£m)	Current Position				Further information to support current position status or other relevant information
		EFFICIENCY ALREADY ACHIEVED	EFFICIENCY EXPECTED TO BE ACHIEVED IN FULL	EFFICIENCY ACHIEVABLE IN PART	EFFICIENCY NOT ACHIEVABLE	
Reduce influencable spend by 3%	0.004	✓				
Reduced ICT Expenditure	0.003	✓				
Rationalisation of third party software costs	0.013			✓		
Avoidance of inflationary rises - software maintenance costs	0.020			✓		
Reduced licence costs - via renegotiation	0.018	✓				
Supplies and Services	0.061	✓				
Training budget reduction - build around training solutions	0.001	✓				
Alterations & Improvements - Datacentres	0.004	✓				
Other Consumables - reduction in expenditure	0.001	✓				
Hardware Maintenance - new technology with warranty	0.015	✓				
Listing Paper - More use of electronic means	0.002	✓				
Enterprise Servers - hardware	0.003	✓				
Services work and Consultancy	0.004	✓				
<hr/>						
Supplies & Services	0.009	✓				
FINANCE - Corporate Services						

Efficiency Description	Budgeted Efficiency (£m)	Current Position			Further information to support current position status or other relevant information
		EFFICIENCY ALREADY ACHIEVED	EFFICIENCY EXPECTED TO BE ACHIEVED IN FULL	EFFICIENCY ACHIEVABLE IN PART	
Supplies & Services	0.012	✓			
TOTAL	0.245				
Organisational Design (APPENDIX 7d)					
<i>Chief Executive - Corporate Services</i>					
Reduction in mileage travelled - Emergency Planning	0.001	✓			
TOTAL	0.001				

Month 12

Efficiency Description	Budgeted Efficiency (£m)	Current Position				Further information to support current position status or other relevant information
		EFFICIENCY ALREADY ACHIEVED	EFFICIENCY EXPECTED TO BE ACHIEVED IN FULL	EFFICIENCY ACHIEVABLE IN PART	EFFICIENCY NOT ACHIEVABLE	
Service Change (APPENDIX 7b)						
<i>Central & Corporate Finance</i>						
Clywd Theatr Cymru - agreed reduction to contribution	0.015	✓				
TOTAL	0.015					
Procurement (APPENDIX 7c)						
<i>Central & Corporate Finance</i>						
Flintshire Futures - E-procurement and improved processes	0.102	✓				
Flintshire Futures - Internal Fleet Review	0.160	✓				
TOTAL	0.262					
Other Efficiencies (APPENDIX 7e)						
<i>Central & Corporate Finance</i>						
Reduced contingencies - one-off investment costs	0.240	✓				
Reduced contingencies - NDR	0.077	✓				
Reduction in Fire Levy due to formula changes	0.027	✓				
Flintshire Futures Assets Workstream - Facilities Management	0.060					✓

Month 12

Efficiency Description	Budgeted Efficiency (£m)	Current Position			Further information to support current position status or other relevant information
Flinshire Futures - Customer Workstream Contact Centre	0.100	✓			Detailed work being undertaken to assess the timing of efficiency
Flinshire Futures - Customer Workstream face to face customer contact	0.100		✓		Detailed work being undertaken to assess the timing of efficiency
Flinshire Futures - Customer Workstream Channel Shift	0.100	✓			Detailed work being undertaken to assess the timing of efficiency
TOTAL	0.704				

Appendix 10

Carry Forward Requests

Various requests to carry forward funding into 2014/15 for specific items have been received as detailed in the Month 11 Monitoring report. These have now been considered and the recommendations noted below:

1. Investment in Organisational Change

Central and Corporate Finance – Flintshire Futures

Request to carry forward previously approved funding of £0.705m for Flintshire Futures programmes still to be completed as identified in the Investment Strategy Paper. **Risk/impact of non approval will impact on the achievement of budgeted efficiencies**

2. Lifelong Learning – Education ICT

Requested carry forward of £0.220m to contribute towards the implementation of replacement server infrastructure. Refer to attached business case. **Risk/Impact of non approval will mean the project will be unable to be completed due to the lack of resources available.**

3. Historical previously agreed brought forward balances.

Lifelong Learning

A balance of £0.026m was approved to be carried forward from 2012/13 for School Organisation Review costs. This amount has been committed to improvements at the new welsh nursery provision in Shotton and this work was not able to be completed during 2013/14. Lifelong Learning requests permission to carry forward this balance to 2014/15 to fund the project. **Risk/Impact of non approval will jeopardise the Council's ability to complete the improvements.**

Corporate Services – Chief Executive

FCC was awarded a one off grant allocation of £0.035m to complete the Emergency Planning Collaborative project which was previously carried forward from 2012/13. Due to delays in the implementation of the project, which is now set to be completed by July 2014, it is requested to carry forward the remaining balance of £0.014m. **This relates to grant funding awarded for the specific purpose of the collaborative project and therefore needs to be carries forward for that purpose.**

Corporate Services – Legal & Democratic Services

Request to carry forward £0.030m in 2014/5 for the purchase and installation of new Legal software in order to meet the North Wales Authorities collaboration agenda, due to the delay in the procurement of the software package and the negotiation of the cost. This is partly payable from the carry forward of £0.022m in 2012/13 (Case File & Jaws) and the remaining balance of £0.008m will be met from 2013/14 Base Budget. **Risk/Impact of non approval will affect the ability to implement the new software and the effect on the collaborative project with the other five North Wales authorities in relation to legal services in 2014/15**

Corporate Services – ICT & Customer Services

Request to carry forward £0.296m to 2014/15 for Public Sector Broadband Aggregation (PSBA) due to implementation delays linked with the introduction of Learning in Digital Wales (LiDW) project. This was previously brought forward from 2012/13. **Risk/Impact of non approval will jeopardise the Council's ability to implement the project.**

Corporate Services – Human Resources & Organisational Development

Due to the nature of the funding strategy for the Flintshire Trainee programme it is requested that an amount of £0.275m is carried forward which will be required in 2014/15 to continue to fund the scheme for the existing modern trainees who are employed over 3 financial years. This is made up partly from a previous carry forward and partly from Base Budget. **Risk/Impact of non approval will jeopardise the ability of the Council to maintain the current intake of Modern Trainees.**

4. New 2013/14 Base Budget items requesting carry forward.

Community Services – Youth Justice Service

Request to carry forward £0.020m to fund the implementation of a new IT system (Careworks) which has been unable to be completed in 2013/14 due to demands on the IT service. **Risk/Impact of non approval will place an additional pressure on the budget in 2014/15.**

Environment – Public Protection

Cemeteries - £0.012m - Specific base budget for drainage issues was identified at one of the Council's Cemeteries in late February and it is estimated that this work will cost £0.012m. The work cannot be carried out before the end of the year due to time constraints on procurement therefore it is requested that this be carried forward to 2014/15. **Risk/Impact of non approval will place additional burden on the cemeteries maintenance budget in 2014/15.**

Project Manager costs £0.010m – Requested carry forward of base budget underspend on supplies and services to be utilised to fund the project manager required to support and deliver the North Wales Public Protection Collaboration Project which will now run into 2014/15 rather than the original 2013/14 start date. **Risk/Impact of non approval will create an in year pressure in 2014/15 which will jeopardise the potential to make additional efficiencies over the next few years.**

Contaminated Land Works £0.025m – Requested carry forward of specific base budget for anticipated monitoring and remedial works on contaminated land at Castle Park, Flint was due to be undertaken in 2013/14. Unfortunately, Natural Resources Wales are now unable to commit resource to this before the end of the financial year, but have given a commitment to this in 2014/15. **Risk/Impact of non approval will create an additional pressure in 2014/15 which will impact on the Councils ability to meet its responsibilities under the Contaminated Land Strategy.**

Environment – Planning

Specific base budget for Local Development Plan (LDP). Due to a delay in the required background studies as a result of a delay in Welsh Government approving the LDP Delivery Agreement, it is therefore requested to carry forward £0.040m into 2014/15. **Risk/Impact of non approval will create an additional pressure on this budget in 2014/15.**

Environment – Public Protection

It is requested to carry forward £0.010m of the current underspend on supplies and services for scanning of documents to support the move to agile/mobile working. A number of files and documents are still required to be scanned into the EDMS system, which will not take place until 2014/15. **Risk/Impact of non approval will create an additional pressure in 2014/15 which may delay the speed of movement to agile/mobile working.**

Corporate Services – Finance (Revenues and Benefits)

Request to carry forward £0.010m from base budget to fund the purchase of IT equipment due to IT being unable to fulfil the order in 2013/14 because of other demands on their Service. **Risk/Impact of non approval will create an additional pressure on this budget in 2014/15.**

Corporate Services – Legal & Democratic Services

Request to carry forward £0.010m from base budget to 2014/15 for the translation of the Council's Constitution. The translation was commissioned in 2013/14 however as this task remains incomplete the final instalment is payable in 2014/15. **Risk/Impact of non approval will create an additional pressure on this budget in 2014/15.**

Corporate Services – Human Resources & Organisational Development

Request to carry forward £0.010m for the purchase of Disclosure & Barring Service (DBS) software. This is due to a delay which has been passed on from the Software Suppliers (Midland HR) who, due to internal setbacks, are unable to roll out the package until summer 2014. **Risk/Impact of non approval will create an additional pressure in 2014/15 due to the budget for the software being in 2013/14 only.**

Corporate Services – ICT & Customer Services

Request to carry forward £0.052m for the Capita One Project which is a regionally funded service. Any income received (which forms part of the regional service delivery) and subsequent underspend is required to be retained by the project. **This reflects funding held on behalf of the regionally funded service and will therefore be needed to be carried forward as it is a non discretionary resource.**

Request to carry forward £0.012m for the replacement of damaged air conditioning units in the Data Centre. This is due to the failure of roof based cooling systems and damage in high winds to other roof cooling systems. The parts have been sourced on an 8 week lead-time and will be delivered in late April. **Risk/Impact of non approval will create an additional pressure in 2014/15 as there is no additional budget to fund this.**

Request to carry forward £0.129m to cover Flintshire Connects staffing costs in 2014/15. This represents the balance of budget vired from directorates to cover the revenue cost of Connects staffing in 2013/14 and future years. It is requested that this balance is carried forward to 2014/15 to contribute to the cost of the implementation. **Risk/Impact of non approval will create an additional pressure in 2014/15 and may affect the ability to deliver of the Flintshire Connects service.**

It is requested that the £0.025m base budget allocated to meet the revenue cost of Flintshire Connects Buckley is carried forward to 2014/15 due to the delay in the completion of the Buckley Connects Project. **Risk/Impact of non approval will create an additional pressure in 2014/15 and may affect the ability to deliver of the Flintshire Connects service.**

Request to carry forward £0.022m for the Digital Print unit to support the purchase of additional equipment which is required in 2014/15 and to fund specialist IT consultancy to implement additional parts of Skyline self service modules and migration of form design software from Jetform to Lytrod. **Risk/Impact of non approval will create an additional pressure in 2014/15**

which may affect the ability to migrate to the new system affecting BACS remittances and other documents.

