

FLINTSHIRE COUNTY COUNCIL

REPORT TO: **CABINET**

DATE: **TUESDAY, 15 JULY 2014**

REPORT BY: **CORPORATE FINANCE MANAGER**

SUBJECT: **REVENUE BUDGET MONITORING 2013/14**
(OUTTURN)

1.00 PURPOSE OF REPORT

1.01 To inform Members of the Council Fund and the Housing Revenue Account Outturn for 2013/14 (subject to audit) and the impact on the respective level of reserves at 31 March 2013/14 which will be reported to Audit Committee on 16 July 2014.

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2.00 EXECUTIVE SUMMARY

The year end position at outturn is as follows:

Council Fund

- Net in year expenditure is £3.387m less than budget.
- Contingency Reserve balance as at 31 March of £5.328m

Housing Revenue Account (HRA)

- Net in year expenditure is £0.229m less than budget.
- Closing balance as at 31 March of £1.662m

CONSIDERATIONS

3.01 The table below shows a final outturn positive variation of expenditure against budget of £3.387m

TOTAL EXPENDITURE AND INCOME	Original Budget	Revised Budget	In-Year Over / (Under) spend	
			Month 12	Outturn
	£m	£m	£m	£m
<u>DIRECTORATES (Service Groups)</u>				
Services for Adults	45.642	44.485	(1.434)	(1.413)
Services for Children	11.906	12.144	1.150	1.128
Housing Services	1.800	1.746	(0.281)	(0.281)
Development & Resources	1.688	1.628	0.013	0.010
TOTAL : COMMUNITY SERVICES	61.036	60.003	(0.552)	(0.556)
Assets and Transportation	6.015	5.139	(0.143)	(0.145)
Planning	1.708	1.717	(0.039)	(0.039)
Public Protection	3.455	3.465	(0.076)	(0.076)
Regeneration	0.715	0.705	0.027	0.027
Streetscene	19.320	20.005	0.306	0.306
Management, Support & Performance	1.088	1.076	(0.030)	(0.030)
TOTAL : ENVIRONMENT	32.301	32.107	0.045	0.043
Culture & Leisure	6.876	6.363	0.279	0.280
Inclusion Services	14.058	13.331	0.080	0.081
Primary School Services	43.374	43.723	(0.174)	(0.174)
Secondary School Services	36.638	37.725	0.003	0.000
Development & Resources	12.118	12.310	(0.264)	(0.264)
TOTAL : LIFELONG LEARNING	113.064	113.452	(0.076)	(0.077)
Chief Executive	2.356	2.303	(0.135)	(0.135)
Finance	14.265	14.225	(1.259)	(1.258)
HR & OD	2.427	2.749	(0.041)	(0.041)
ICT & Customer Services	4.922	5.048	(0.115)	(0.115)
Legal & Democratic Services	3.145	3.142	(0.146)	(0.146)
TOTAL : CORPORATE SERVICES	27.115	27.467	(1.696)	(1.695)
TOTAL DIRECTORATES	233.516	233.029	(2.279)	(2.285)
Central and Corporate Finance	26.236	26.723	(0.873)	(1.102)
Total	259.752	259.752	(3.152)	(3.387)

3.02 The original budget column reflects the budget approved by Council on 1 March 2013. The revised budget column reflects the in year virements which have been approved in compliance with Financial Procedure rules.

- 3.03 The significant in year variances at final outturn are detailed in Appendices 2 – 6 (Council Fund) and Appendix 8 (HRA). The significant changes for the Council Fund from Month 12 are detailed in Appendix 1.

BRIEF OVERVIEW OF THE YEAR

- 3.04 The early projections as at Month 3 for the Council Fund was a positive budget variation with net expenditure forecast to be £2.065m less than budget.
- 3.05 A review was undertaken to analyse service trends and forecasts in key areas. Following this review, it was identified within Social Services for Adults, that there were projected savings of £1.670m and as a result in-year budgets were reduced. As part of this, additional recurring savings of £1.185m were identified and have been included as future budget efficiency within the 2014/15 budget.
- 3.06 As a result of the overall review of Community Services, a budget pressure of £0.250m was identified within the Professional Support budget (Children's Services) due to the increase in the demand for statutory child care support an additional base budget was allocated to this service.
- 3.07 Following the period of severe weather in March 2013 a delegated powers authority was approved in May for the recovery cost expenditure associated with this event. An initial allocation of £0.518m was ring fenced to be met from the contingency reserve to finance these costs. The actual severe weather costs were £0.473m, and this has been allocated to the appropriate Council Fund service account at the end of the financial year.
- 3.08 During the year there was a significant change in the projected costs for Out of County placements. In the early part of the year the projected position reflected an underspend of £0.755m; although by Month 8 costs had increased and there was a projected overspend of £0.452m with the final outturn position being a £0.646m overspend. Out of County placements are demand led and costs are dependent on service user need, many of these placements are expensive given the severity of need. The numbers of these young people change throughout the year and these changes significantly affected projected expenditure.
- 3.09 In 2013, along with its strategic partners, the Council intervened in relation to the former chemical plant in Sandycroft (Euticals Ltd). At Month 5 the costs were initially estimated at £0.400m, however this figure was revised later in the year to £0.300m and the actual expenditure incurred within 2013/14 was £0.288m.
- 3.10 The projected under spend increased in Month 9 due to the accounting treatment of current year income from Deeside Power (£0.200m). In Lifelong Learning the projected under spend on Primary School Services increased by £0.135m primarily relating to the reduced demand for Early Entitlement services and there was additional one off windfall income (£0.243m) which was received from the Welsh Government in respect of the First Steps Improvement Package.
- 3.11 In the latter part of the year, the positive movement in the variance was due to in part an increase in the underspend within Community Services (£0.344m) which

relates to a number of factors including additional income from charging clients for care within residential services through charges on their property (£0.199m) and additional income from the Health Board (£0.046m) within Social Services for Adults as well as lower than anticipated care costs for transition due to the timing of clients entering the service.

- 3.12 Corporate Services (Finance) also reflected an overall improved position (£0.220m) the majority of which related to the net impact of year end changes in relation to the Revenues and Benefits Service, including the level of bad debt provision, subsidy receivable and collection fund surplus. Within Central & Corporate Finance additional rental income was received (£0.134m) together with various year end accounting changes in relation to the Central Loans and Investment Account.

ACHIEVEMENT OF EFFICIENCIES

- 3.13 The 2013/14 budget contains £5.331m of specific efficiencies and the table below summarises the final position in relation to the achievement of these items. The analysis shows that £4.213m (79%) was 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	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 NON STANDARD INFLATION

- 4.01 The 2013/14 budget included amounts for non-standard inflation for elements where costs were likely to increase by more than the standard rate of inflation. During the year these amounts have been held centrally until the additional requirement could be demonstrated. The final position in relation to these elements is detailed 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 was not allocated and forms part of the underspend within Central & Corporate.

5.00 UNEARMARKED RESERVES

- 5.01 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.

- 5.02 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 current financial year. The Senior Management phase 1 meets the criteria for this requirement due to its advanced stage. A budget provision has been made in the 2014/15 budget for the exit costs associated with this. However to meet the requirements of IAS 19 and to ensure this is accounted for correctly; this is being made from contingency reserve in 2013/14, but will be repaid in 2014/15 from the budgeted allocation.
- 5.03 Appendix 7 details the movement in-year on unearmarked reserves and the level of contingency sum available. As a result of these movements the final level of Contingency Reserve as at the end of March 2014 is £5.328m. This amount will be increased to £6.073m in 2014/15 when the exit costs provision in relation to phase 1 of the senior management review are repaid to the reserve after the need to account for these costs in 2013/14 as reported in the month 12 report.
- 5.04 When the 2014/15 budget was set it was estimated that an amount of £3.7m would be available to contribute to the Investment Strategy. It is recommended that the additional amount of £2.373m be held in the Contingency Reserve and its use considered for in-year and future use in relation to investment in organisational change in the context of the MTFP.

6.00 HOUSING REVENUE ACCOUNT

- 6.01 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%.
- 6.02 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.
- 6.03 The final outturn for the HRA is an underspend of £0.229m which results in a final closing balance (subject to audit) at 31 March of £1.662m which at 5.81% of the total expenditure exceeds the recommended minimum level of 3%.

BRIEF OVERVIEW OF YEAR

- 6.04 The 2013/14 HRA budget provided a total revenue contribution of £5.942m towards the funding of capital expenditure (CERA) an increase of £1.250m on the previous year.
- 6.05 As detailed in this report, the final position is a surplus of £1.662m. The Council

anticipated an opening balance of £1.545m in the HRA budget 2013/14 approved at Council on the 18th February 2014 and therefore accounted for these additional funds within the budget creating additional spend on Welsh Housing Quality Standard works (WHQS). The remaining balance of £0.117m is proposed also to be utilised towards additional investment in meeting the WHQS.

6.06 The continued improvement in the financial management of the HRA during 2013/14 has helped to enable delivery of the following service developments and improvements.

- Additional funding for WHQS delivery plan.
- Voids- turn around 31 days (59 days for majors)
- Arrears, 25k less at week 41 than same week last year
- Repairs- all categories out performing target
- 99.5% of properties with gas safety certificate
- ASB successes and service improvement
- Tenant satisfaction improved from 74% to 81%
- Extended tenant involvement

7.00 RECOMMENDATIONS

7.01 Members are recommended to:-

a) Note the overall report

b) Note the Council Fund Contingency Sum available as at 31st March 2014 (para 5.03)

c) Note the final level of balances on the Housing Revenue Account (para 6.03)

d) Approve that the additional contingency sum of £2.373m be held and its use considered for in-year and future use in relation to investment in organisational change in the context of the MTFP (para 5.04)

8.00 FINANCIAL IMPLICATIONS

8.01 As set out in the report.

9.00 ANTIPOVERTY IMPACT

9.01 None

10.00 ENVIRONMENTAL IMPACT

10.01 None

11.00 EQUALITIES IMPACT

11.01 None

12.00 PERSONNEL IMPLICATIONS

12.01 None

13.00 CONSULTATION REQUIRED

13.01 None

14.00 CONSULTATION UNDERTAKEN

14.01 None

15.00 APPENDICES

15.01 Council Fund – Movement in Variances from Month 12 – Appendix 1
Council Fund Variances – Appendices 2 – 6
Council Fund Movement on Unearmarked Reserves – Appendix 7
Housing Revenue Account Variances – Appendix 8
Achievement of Efficiencies – Appendix 9

**LOCAL GOVERNMENT (ACCESS TO INFORMATION ACT) 1985
BACKGROUND DOCUMENTS**

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**COUNCIL FUND - REVENUE BUDGET 2013/14
FLINTSHIRE COUNTY COUNCIL**



**Budget Monitoring (Outturn)
Summary of Movement from Month 12**

	£m	£m
Month 12		
Service Directorates	(2.279)	
Central and Corporate Finance	(0.873)	
Variance as per Cabinet Report		(3.152)
Outturn		
Service Directorates	(2.285)	
Central and Corporate Finance	(1.102)	
Variance as per Directorate Returns		(3.387)
Change Requiring Explanation		(0.235)
<u>Community Services</u>		
Services For Adults		
• Disability Services (Resources & Regulated Services) - accrual for refund of duplicated recharge to Health Board for a joint funded	0.027	
• Other minor changes of less than £0.025m for Services for Adults	(0.006)	
Subtotal: Services for Adults		0.021
Development & Resources		
• Other minor changes of less than £0.025m	(0.003)	
Subtotal: Development & Resources		(0.003)
Services For Childrens		
• Other minor changes of less than £0.025m	(0.022)	
Subtotal: Services For Childrens		(0.022)
Total: Community Services		(0.004)

Environment**Assets & Transportation**

- Other minor changes of less than £0.010m

(0.002)

Subtotal: Assets & Transportation(0.002)**Total: Environment**(0.002)**Lifelong Learning****Culture & Leisure**

0.001

- Libraries, Culture & Heritage - minor variances

0.001**Subtotal: Culture & Leisure****Inclusion Services**

- Inclusion & Behaviour Services - minor variances due to rounding

(0.001)

- Out of County - minor variances due to rounding

0.002

Subtotal: Inclusion Services0.001**Secondary School Services**

- Secondary School Services - minor variances due to rounding

(0.003)

Subtotal: Secondary School Services(0.003)**Total: Lifelong Learning**(0.001)**Corporate Services**

- Finance - minor variances

0.001

0.001**Central & Corporate Services**

- Support Services - Additional Income, pension fund recharge

(0.229)

(0.229)**Total Changes**(0.235)

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)	(0.043)	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	4.966	(0.444)	(0.446)	<p><u>Extra Care</u> Projected underspend on Lys Jasmine (£0.351m) is due to an initial delay in opening the facility, less a £0.005m overspend on Lys Eleanor <u>In-house Domiciliary Care</u> underspend (£0.082m) due to greater use of reablement and independent sector care providers.</p> <p><u>Client Transportation Service</u> underspend (£0.034m) relates to staff vacancies.</p> <p><u>Day Services</u> underspend (£0.051m) mostly due to vacancies (£0.042m) - plus other minor underspends</p> <p>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.</p>	<p><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.</p> <p><u>Client Transportation Service</u> Underspend adjusted in budget rationalisation.</p> <p><u>Residential Service</u> further work required to determine the most appropriate way to address the overspend.</p>

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)	(0.051)	<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	15.339	(0.396)	(0.423)	<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>

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	0.113	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)	(0.087)	Reduction in staffing costs	Keep under review.

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	0.026	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)	(0.095)	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)	(0.109)	This is mostly (£0.050m) due to a one-off pay cost reduction following an agreed absence with no pay.	One-off.

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)	(0.144)	Reflects cost of care packages in 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	0.511	0.029	0.033	Reflects cost of care packages in 2013/14.	
Other Services for Adults variances (aggregate)	4.154	3.942	(0.212)	(0.208)	Various minor variances.	Continue to review but not expected to be recurrent.
Subtotal:	44.485	43.072	(1.413)	(1.434)		

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)	(0.069)	Underspend on IT software and hardware, stationary and unbudgeted Supporting People grant income	
Other Development & Resources variances (aggregate)	0.644	0.623	(0.021)	(0.018)	Various minor variances.	Continue to review but not expected to be recurrent.
Subtotal:	1.628	1.638	0.010	0.013		

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	0.384	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)	(0.057)	The underspend within this area is mostly due to vacant posts.	One-off.
Professional Support (Children's Services)	5.496	5.690	0.194	0.194	Additional numbers of leaving care clients resulting in higher total placement costs.	

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	3.737	0.559	0.577	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	1.207	0.048	0.052	Various minor variances.	Continue to review but not expected to be recurrent.
Subtotal:	12.144	13.272	1.128	1.150		

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Period 12 (£m)	Cause of Variance	Action Required
Assets & Transportation	5.139	4.994	(0.145)	(0.143)		
Industrial Units	(1.241)	(1.264)	(0.023)	(0.023)	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	0.056	(0.027)	(0.026)	Lower than anticipated NDR 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 FPN's (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)	(0.059)	Bus Subsidy payments to Bus Operators that have reduced due to re-negotiated contract prices.	
Aggregate of other Variances	3.487	3.486	(0.001)	0.000		

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Period 12 (£m)	Cause of Variance	Action Required
Planning	1.717	1.678	(0.039)	(0.039)		
	0.363	0.356	(0.007)	(0.007)	Minor improvement on planning fee income at Period 12.	
	1.354	1.322	(0.032)	(0.032)	Net Vacancy Savings and staff recharge income for specialist planning advice to neighbouring authorities.	
Public Protection	3.465	3.389	(0.076)	(0.076)		
	1.243	1.181	(0.062)	(0.062)	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)	(0.014)	Net Vacancy Savings	
Regeneration	0.705	0.732	0.027	0.027		

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Period 12 (£m)	Cause of Variance	Action Required
Streetscene	20.005	20.311	0.306	0.306		
Waste Disposal & Waste Collection	9.706	10.082	0.376	0.376	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
Winter Maintenance	0.999	0.919	(0.080)	(0.080)	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	0.010	Increased cost of winter flooding events	
Management Support & Performance	1.076	1.046	(0.030)	(0.030)		
Management Support & Performance	1.076	1.046	(0.030)	(0.030)	Net Vacancy Savings ahead of service review implementation and reduced commitments on supplies and services budgets.	
Total :	32.107	32.150	0.043	0.045		

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Variance	Action Required
Culture & Leisure	6.363	6.643	0.280	0.279	<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 (£0.047m 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	13.412	0.081	0.080	<p>Inclusion Services & Special Schools (£0.082m pressure) £0.087m relates to existing Out of County placements. Savings of £0.005m relate to Inclusion & Behaviour Support.</p>	
Primary School Services	43.723	43.549	(0.174)	(0.174)	<p>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.</p>	

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Variance	Action Required
Secondary School Services	37.725	37.725	0.000	0.003		
Development & Resources	12.310	12.046	(0.264)	(0.264)	<p>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.</p> <p>Service Units (£0.019m 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 £0.006m.</p> <p>Facilities Services (£0.042m saving) Minor Variances</p> <p>Management & Business Support (£0.049m 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 £0.016m relates to other minor variances (subscriptions, telephones etc.).</p>	
Total:	113.452	113.375	(0.077)	(0.076)		

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)	(0.135)	£0.017m Corporate voluntary sector contribution to Dangerpoint (£0.094m) Vacancy savings (£0.020m) Corporate Communications efficiencies including Consultation and Public Relations (£0.013m) Community Strategy efficiency (£0.024m) use of LSB Grant to offset in year costs (£0.001m) minor variances	
Finance	14.225	12.967	(1.258)	(1.259)	(£0.201m) net vacancy savings on the service following in year realignment of budget. (£1.057m) efficiency 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).	

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)	(0.146)	(£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	

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Variance	Action Required
Central Loans & Investment Account	15.283	14.787	(0.496)	(0.495)	Minimum Revenue Provision (MRP) (-£0.060m), impact of change in the capital programme. Internal Interest £0.025m overspend Committed sums higher than expected. Debt management (£0.012m, staff recharges lower than expected. Sale of claims of Landsbanki (-£0.100m) underspend. Investment Income (-£0.061m) 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	0.070	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	1.993	(1.116)	(1.116)	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)	(1.474)	0.116	0.346	Additional income, pension fund support recharge.	Subject to an overall review of Support Services
Former Euticals Ltd - Sandycroft site	0.000	0.288	0.288	0.288	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	0.123	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	0.084	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	9.923	(0.171)	(0.173)	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 (-£0.019m).	
Total :	26.723	25.621	(1.102)	(0.873)		

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 underspend as at 31 st March 2014		3.387
Less - Actual severe weather recovery costs		(0.473)
Less – contribution to termination benefits relating to workforce efficiencies – Senior Management Phase 1.		(0.745)
Total Contingency Reserve as at 31st March 2014		5.328

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Variance	Action Required
HRA Subsidy	6.167	6.328	0.161	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.	
Repairs and Maintenance	8.393	8.754	0.361	0.255	<p>£0.201m net under spend variance on salaries due to long term vacancies and recruitment freeze in place.</p> <p>£0.159m Increase in the anticipated major works being undertaken in voids resulting in a reduction in the revenue spend projections from previous month.</p> <p>Subcontractor overspend of £0.437m due to adverse weather conditions in March 2013, recent high wind damage in February 2014 and major works on void properties.</p> <p>£0.070m variance is based on the carry forward request for PDA 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	2.197	(0.459)	(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</p> <p>£0.110m due to software costs not materialising in 2013/14 but will be purchased in 2014/15.</p> <p>£0.015m due to Maissonette 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	8.465	0.091	0.011		
Total :	0.497	0.268	(0.229)	(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	0.686					
Organisational Design (APPENDIX 7d)						
Community Services						
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	
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	
Public Conveniences - revisit of strategy	0.050			✓	
Streetscene - Implementation of Part III agreement	0.300				✓
Waste Services - vehicle savings from full roll out of Saturday collection	0.140				✓
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)					
Environment					
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	
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	
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	
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	EFFICIENCY NOT ACHIEVABLE	
Fees & Charges (APPENDIX 7a)						
FINANCE - Corporate Services						
Revenues - increased number of Council Tax lines	0.027			✓		
ICT & CUSTOMER SERVICES - Corporate Services						
Registrars - increased fees	0.019	✓				
Network Services - income from hosting PSBA equipment	0.004	✓				
LEGAL & DEMOCRATIC - Corporate Services						
External Fees - conveyancing / S106 agreements	0.015	✓				
TOTAL	0.065					
Service Change (APPENDIX 7b)						
Chief Executive - Corporate Services						
Corporate Comms - reduced workforce bulletins	0.003	✓				
HR & OD - Corporate Services						
CRB checks - review of options	0.035	✓				
LEGAL & DEMOCRATIC - Corporate Services						
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	
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	✓				
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	
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
Flintshire Futures - Customer Workstream Contact Centre	0.100	✓			Detailed work being undertaken to assess the timing of efficiency
Flintshire Futures - Customer Workstream face to face customer contact	0.100		✓		Detailed work being undertaken to assess the timing of efficiency
Flintshire Futures - Customer Workstream Channel Shift	0.100	✓			Detailed work being undertaken to assess the timing of efficiency
TOTAL	0.704				

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)	(0.213)	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)	(0.005)	Service recently undergone a restructure now fully reflected within projection.	Restructure now implemented.
Other variances (aggregate)	0.280	0.217	(0.063)	(0.063)	Various minor variances.	Continue to review but not expected to be recurrent.
Subtotal:	1.746	1.465	(0.281)	(0.281)		
Total :	60.003	59.447	(0.556)	(0.552)		

