



**COUNCIL FUND - REVENUE BUDGET 2014/15  
FLINTSHIRE COUNTY COUNCIL**

**Budget Monitoring (Month 9)  
Summary of Movement from Month 8**

	£m	£m
<b>Month 8</b>		
Portfolios	(0.163)	
Central and Corporate Finance	(0.851)	
<b>Variance as per Cabinet Report</b>		<b>(1.014)</b>
<b>Month 9</b>		
Portfolios	(0.572)	
Central and Corporate Finance	(1.406)	
<b>Variance as per Directorate Returns</b>		<b>(1.978)</b>
<b>Change Requiring Explanation</b>		<b>(0.964)</b>
<b><u>Social Services</u></b>		
<b>Services For Adults</b>		
• Disability Services (Resources & Regulated Services) - Supported Living (Independent Sector) - net additional income of £0.293m from Health Board in respect of joint fund placements previously in dispute, revised projection reducing current placements by £0.093m, plus other minor underspends of £0.027m.	(0.413)	
• Localities (Locality Teams) - A reduction on Residential Care of £0.059m, due to decreases in nursing costs of £0.046m and Residential care costs of £0.019m offset by a minor reduction of income of £0.006m. A reduction in Domiciliary Care £0.059m, due to decrease in domiciliary support costs of £0.020m and a reduction of £0.038m within direct payments, which reflects current care packages. Plus a reduction due to minor variances of £0.012m.	(0.130)	
• Disability Services (Forensic Budget) - A placement's costs had previously been understated by £0.114m offset by a reduction due to minor variances of £0.006m.	0.108	
• Other minor changes of less than £0.025m for Services for Adults	(0.130)	
<b>Subtotal: Services For Adults</b>		<b>(0.565)</b>
<b>Development &amp; Resources</b>		
• Vacancy control account - one-off vacancy savings returned to Central & Corporate Finance as contribution towards Corporate workforce efficiency targets	0.314	
• Business Services Income - increase in provision for bad debts (£0.027m), plus recent reduction in average weekly charge per service user based on financial assessment £0.033m).	0.060	
• Good Health team - one off vacancy savings returned to Central & Corporate Finance as contribution towards Corporate workforce efficiency targets (-£0.069m) less other minor variance movements (£0.014m).	0.055	
• Other minor changes of less than £0.025m	(0.087)	
<b>Subtotal: Development &amp; Resources</b>		<b>0.342</b>
<b>Services For Children</b>		
• Professional Support - Movement to reflect changes to current direct payments and other care commitments.	(0.055)	
• Family Placement - increase in relation to numbers of Foster Care placements.	0.060	
• Other minor changes of less than £0.025m	0.068	
<b>Subtotal: Services For Children</b>		<b>0.073</b>
<b>Total: Social Services</b>		<b>(0.150)</b>

**Community & Enterprise**

<b>Customer &amp; Housing Services</b>	
• Additional support from Supporting People towards homelessness	(0.025)
• New expenditure in respect of SHARP procurement	0.090
• Other minor changes of less than £0.025m	0.010
<b>Subtotal: Customer &amp; Housing Services</b>	<b>0.075</b>
<b>Supporting Services</b>	
• Telecare/Carelink purchase and maintenance	0.057
• Other minor changes of less than £0.025m	(0.016)
<b>Subtotal: Supporting Services</b>	<b>0.041</b>
<b>Regeneration</b>	
• Other minor changes of less than £0.025m	(0.008)
<b>Subtotal: Regeneration</b>	<b>(0.008)</b>
<b>Revenues &amp; Benefits</b>	
• Reduced surplus on Council Tax Collection Fund	0.055
• Other minor changes of less than £0.025m	(0.002)
<b>Subtotal: Revenues &amp; Benefits</b>	<b>0.053</b>
<b>Customer Services</b>	
• Flintshire Connects underspend	(0.090)
• Other minor changes of less than £0.025m	(0.008)
<b>Subtotal: Customer Services</b>	<b>(0.098)</b>
<b>Total: Community &amp; Enterprise</b>	<b>0.063</b>

**Streetscene & Transportation Portfolio**

<b>Streetscene</b>	
• Waste Disposal/Collection - anticipated reduction in agency staff to year end	(0.041)
• Other minor changes of less than £0.025m	(0.006)
<b>Subtotal: Streetscene</b>	<b>(0.047)</b>
<b>Highways Strategy &amp; Traffic Services</b>	
• Aggregate minor changes of less than £0.025m	(0.037)
<b>Subtotal: Highways Strategy &amp; Traffic Services</b>	<b>(0.037)</b>
<b>School Transport</b>	
• Other minor changes of less than £0.025m	0.007
<b>Subtotal: School Transport</b>	<b>0.007</b>
<b>Total: Streetscene &amp; Transportation</b>	<b>(0.077)</b>

**Planning & Environment Portfolio**

<b>Planning</b>	
• Other minor changes of less than £0.025m	(0.022)
<b>Subtotal: Planning</b>	<b>(0.022)</b>
<b>Public Protection</b>	
• Other minor changes of less than £0.025m	0.011
<b>Subtotal: Public Protection</b>	<b>0.011</b>
<b>Other Services</b>	
• Energy Services - Income received from Display Energy Certificates	(0.014)
• Public Rights of Way - Expenditure originally allocated to Revenue but subsequently transferred to Capital	(0.013)
• Drainage - reduction in estimated income	0.020
• Other minor changes of less than £0.025m	(0.007)
<b>Subtotal: Other Services</b>	<b>(0.014)</b>
<b>Management Support &amp; Performance</b>	
• Other minor changes of less than £0.025m	0.005
	<b>0.005</b>
<b>Greenfield Valley Heritage Park</b>	
• Other minor changes of less than £0.025m	(0.014)
	<b>(0.014)</b>
<b>Total: Planning &amp; Environment</b>	<b>(0.034)</b>

**Education & Youth**

<b>Inclusion Services</b>	
• Inclusion & Behaviour Support - minor variances	(0.015)
• Out of County - 3 new placements	0.023
<b>Subtotal: Inclusion Services</b>	<b>0.008</b>
<b>Access (School Planning &amp; Provision)</b>	
• School Planning - minor variances	0.016
• School Provision - minor variances	(0.024)
<b>Subtotal: Access (School Planning &amp; Provision)</b>	<b>(0.008)</b>
<b>Youth Services (minor variances of less than £0.025m)</b>	
• Adult & Community Education - Minor Variances	0.004
• Youth Justice Service - Minor Variances	0.001
• Youth & Community Service - Minor variances	0.001
<b>Subtotal: Youth Services</b>	<b>0.006</b>
<b>Commissioning &amp; Performance</b>	
• Management	0.007
• Business Support - Minor variances	(0.019)
<b>Subtotal: Commissioning &amp; Performance</b>	<b>(0.012)</b>
<b>School Management &amp; Information</b>	
• Regional Capita One	(0.001)
<b>Subtotal: School Management &amp; Information</b>	<b>(0.001)</b>
<b>Total: Education &amp; Youth</b>	<b>(0.007)</b>

**People & Resources**

<b>HR &amp; OD</b>	
• Minor changes of less than £0.025m	(0.017)
<b>Subtotal: HR &amp; OD</b>	<b>(0.017)</b>
<b>Corporate Finance</b>	
• Workforce pay variances due to reallocation of costs to grant funding (£0.007m). Minor variances (£0.018m).	(0.025)
<b>Subtotal: Corporate Finance</b>	<b>(0.025)</b>
<b>Total: People &amp; Resources</b>	<b>(0.042)</b>

**Governance**

ICT		
• Variances are due to a decrease in projected income for digital print (£0.012m) and an increase in agency projection (£0.020m).	0.032	
		<hr/>
		<b>0.032</b>
<b>Minor variances of less than £0.025m</b>		
• Legal Services	(0.007)	
• Democratic Services	(0.002)	
• Internal Audit	(0.008)	
• Support Services	(0.018)	
<b>Total minor variances of less than £0.025m</b>		<hr/>
		<b>(0.035)</b>
<b>Total: Governance</b>		<hr/>
		<b>(0.003)</b>

**Organisational Change**

<b>Minor variances of less than £0.025m</b>		
• Public Libraries & Arts, Culture & Events	(0.020)	
• County Archives	(0.003)	
• Leisure Services	(0.004)	
• Community & Assets	0.003	
• Valuations & Estates	(0.021)	
• Engineering Services	0.005	
• Facilities	(0.024)	
<b>Total minor variances of less than £0.025m</b>		<hr/>
		<b>(0.064)</b>
<b>Property Design &amp; Consultancy</b>		
• Within the service area savings have been made on conditional survey costs and consultancy costs.	(0.074)	
<b>Subtotal: Property Design &amp; Consultancy</b>		<hr/>
		<b>(0.074)</b>
<b>Total: Organisational Change</b>		<hr/>
		<b>(0.138)</b>

**Chief Executive**

• Minor changes of less than £0.025m	(0.021)
<b>Total: Chief Executive</b>	<b>(0.021)</b>

**Central & Corporate Finance**

• Investment Costs	0.256
• Admin Review	(0.114)
• Workforce Efficiencies	(0.643)
• NSI Fuel Distribution	(0.048)
• Other minor variances	(0.006)
<b>Total: Central &amp; Corporate Finance</b>	<b>(0.555)</b>

**Total Changes****(0.964)**

MONTH 9 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Major Variance	Action Required
<b>Social Services</b>						
Social Services for Adults - Locality Teams (Localities)	14.303	14.497	0.194	0.324	There is an overall improvement in this area, however, there remains a fairly stable level of overspend of £0.857m within Domiciliary Care, influenced by clients returning to the service following successful past reablement, the changing demographic profile, increased complexity of need and increasing numbers of people with dementia. The significant projected overspend on domiciliary care is being offset by a projected underspend of £0.617m on residential care, which includes an underspend of £0.146m on payments to care home providers, an underspend of £0.316m due to an increase in the level of property related income, plus further increases in income above budget including £0.155m for free nursing. Other variances amount to a net underspend of £0.046m.	Keep under review.
Social Services for Adults - Resources & Regulated Services (Intake & Reablement)	5.738	5.526	(0.212)	(0.203)	Residential Care has a net underspend of £0.094m, due to additional income of £0.219m (being increased client contributions of £0.149m and new one-off grant income of £0.070m) and a projected underspend of £0.011m on pay costs. These underspends are offset by overspends on Premises costs of £0.067m (mainly utilities costs) and Supplies & Services £0.069m (mainly on catering charges). There are further underspends of £0.070m on Extracare facilities, and £0.048m on day care.	Keep under review.
Social Services for Adults - Transition and Disability Services (Disability Services)	0.525	0.618	0.093	0.094	The projected overspend is mainly due to the cost of the support arrangements provided by Penderels in respect of direct payments. This accounts for £0.065m of the total projected overspend of £0.093m.	Keep under review.
Social Services for Adults - Disability Services (Disability Services)	1.830	2.082	0.252	0.270	Increase in projected expenditure due to two new service users being charged to this service.	Keep under review.

MONTH 9 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Major Variance	Action Required
Social Services for Adults - Resources & Regulated Services (Disability Services)	15.673	14.936	(0.737)	(0.324)	Independent Sector Supported Living projected underspend of £0.625m, which is mainly influenced by net additional income of £0.293m from BCUHB in respect of previously disputed joint funded placements, and a underspend on residential placement costs of £0.296m. Other minor variances amount to a net underspend of £0.036m. The new income being received from BCUHB will help to achieve the new budget efficiency from 2015/16 in this area. In-house supported living projected underspend of £0.124m which is mainly due to additional income from joint funded placements £0.132m offset by minor overspends £0.008m. There is an overspend of £0.012m due to minor variances.	Keep under review.
Social Services for Adults - Safeguarding Co-ordinator (Localities)	0.218	0.283	0.065	0.043	The adverse variance is due to increased costs for agency staff and medical advice required for Deprivation of Liberties Safeguarding Assessments (DOLS). This reflects a part year impact of the recently approved full year pressure from 2015/16.	Keep under review.
Social Services for Adults Residential and Domiciliary Service (Mental Health & Substance Misuse Service)	0.803	0.932	0.129	0.129	Changes in Residential and Domiciliary packages along side additional new package totalling £0.122m. Various other minor variances amount to a net overspend of £0.007m.	Keep under review.
Social Services for Adults - Forensic Budget (Mental Health & Substance Misuse Service)	0.315	0.173	(0.142)	(0.135)	Reflects current care packages for 2014/15.	Keep under review - potential volatility due to changes in client numbers and demands at short notice from prison or courts.
Social Services for Adults - Vulnerable Adults and Disability Service (Disability Services)	1.830	2.082	0.252	0.270	Reflects costs of current projected care packages and residential care overspend of 0.404m offset by joint funded income from BCUHB of £0.143m. Various other minor variances amount to a net underspend of £0.009m.	Keep under review.



MONTH 9 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Major Variance	Action Required
Other Services for Adults variances (aggregate)	3.951	3.489	(0.462)	(0.471)	Various minor variances.	Continue to review but not expected to be recurrent.
Development & Resources - Business Services - Income	(1.573)	(1.801)	(0.228)	(0.235)	Impact of an increase by Welsh Government in the level of the maximum charge cap from £50 per week to £55 per week.	Continue to monitor and review.
Other Development & Resources variances (aggregate)	2.458	2.480	0.022	(0.313)	Various minor variances.	Continue to review but not expected to be recurrent.
Children's Services - Family Placement	2.227	2.487	0.260	0.200	The £0.260m overspend is a result of an increase in the number of foster care placements within the service. Part of this 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.
Children's Services - Professional Support	5.216	5.365	0.149	0.204	This projected overspend is due mainly to increased direct payments of £0.149m for Children's Integrated Disability Services (CIDS).	Keep under review.
Children's Services - Out of County placements	3.428	3.677	0.249	0.262	The projected overspend is mainly influenced by an increased number of complex care packages.	Keep under review.
Children's Services - Prevention & Support	0.103	0.162	0.059	0.056	Projected overspend £0.059m due to Southwark judgement related costs.	Keep under review.
Other Services for Children variances (aggregate)	1.526	1.629	0.103	0.025	Various minor variances.	Continue to review but not expected to be recurrent.
<b>Total Social Services</b>	<b>58.571</b>	<b>58.617</b>	<b>0.046</b>	<b>0.196</b>		

MONTH 9 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Major Variance	Action Required
Community & Enterprise						
Customer & Housing Services	1.019	0.996	(0.023)	(0.098)	An additional cost £0.028m is projected to occur due to a lower level of support recharge to the Council Fund from the HRA. Estimated underspend of £0.119m on Homeless Accommodation including a re-evaluation of B&B accommodation projections and Homeless Prevention Fund income. Additional support to Homelessness from Supporting People is identified for £0.025m. New expenditure in respect of SHARP procurement £0.090m. £0.003m overspend due to other minor variances.	Continue to monitor and review.
Supporting People	0.193	0.276	0.083	0.042	Increased costs towards the purchase and maintenance of Carelink/Telecare equipment of £0.072m. Other minor variances identified £0.011m.	Continue to monitor and review.
Regeneration	0.485	0.493	0.008	0.016	Estimated shortfall of £0.032m in markets due to increased waste removal costs and loss of income, exacerbated by Welsh Water works in Mold. Additional income identified through monitoring £0.013m. Other minor efficiencies of £0.011m.	Continue to monitor and review.
Revenues & Benefits	10.999	10.166	(0.833)	(0.886)	Underspend due to an anticipated surplus on the Council Tax Collection Fund of £0.559m. Projected underspend of £0.257m on the budgeted provision for the Council Tax Reduction Scheme. The underspend on this area is volatile and can be subject to change later in the year. £0.017m efficiency due to minor variances.	Continue to monitor and review.
Customer Services	0.665	0.588	(0.077)	0.021	£0.016m pressure due to reduced Welsh Translation recharge income. Underspend in respect of Flintshire Connects of £0.090m. Underspends due to other minor variances £0.003m.	Continue to monitor and review.
<b>Total Community &amp; Enterprise</b>	<b>13.361</b>	<b>12.519</b>	<b>(0.842)</b>	<b>(0.905)</b>		

MONTH 9 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Major Variance	Action Required
Streetscene & Transportation						
Waste Disposal & Waste Collection	7.369	7.501	0.132	0.173	Additional costs of overtime and use of Agency personnel due to high number of vacancies to maintain the necessary service provision is resulting in a projected overspend of £0.086m. Increased cost of Food Waste disposal of £0.046m due to the cost per tonne increasing.	Business Planning proposals 2015/16 will remove vacancies, otherwise the posts will be filled. Budget Pressure bid submitted for 2015/16 budget for full year effect.
Streetscene - Highways Maintenance	1.158	1.163	0.005	(0.008)	Increased expenditure on Hire, materials and Sub Contractors.	Monitor Expenditure levels, Hire costs expected to reduce in accordance with reduced grounds maintenance requirements.
Fleet Services	4.434	4.434	0.000	0.000	Outturn includes the allocation for Non standard inflation of £0.130m (total budget of £0.177m currently held corporately) for projected total fuel costs in 2014/15.	Overspend of £0.130m has been mitigated by Corporate NSI allocation.
Business & Strategy	1.868	1.899	0.031	0.040	Knight Owl Security cost of Alarm / Security Provision at Alltami Depot.	Depot Budgets to be realigned in 2015/16 to mitigate ongoing cost into the future.
Transportation	1.386	1.343	(0.043)	(0.043)	Bus Subsidy payments to Bus Operators. Expenditure commitment reduced based on decreasing contract levels.	Part of Business Planning proposals for 2015/16.
Streetworks	0.041	0.042	0.001	0.007	Lower than anticipated levels of income for FPN's (based on improving standards of repair by utility companies) & road closures.	Use of £0.020m Portfolio Balance at Period 8. Income is also moving in a positive direction so variance will hopefully be further mitigated by financial year end.
Aggregate of other Variances	13.035	13.067	0.032	0.066	Minor Variances.	Continue to review all commitments to attempt to mitigate variances.
<b>Total Streetscene &amp; Transportation</b>	<b>29.291</b>	<b>29.449</b>	<b>0.158</b>	<b>0.235</b>		

MONTH 9 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Major Variance	Action Required
Planning & Environment						
Planning	1.467	1.376	(0.091)	(0.069)	Levels of Planning Fee income remain variable, with a slight reduction in fees received Period 09.	Planning Fee Income levels will be closely monitored.
Public Protection	2.522	2.522	0.000	(0.011)	Minor Variances.	Continue to maintain commitment challenge across the service.
Management Support & Performance	0.761	0.712	(0.049)	(0.054)	Vacancy Budget allocated following Single Status implementation inclusive of staff savings to date.	Will be reviewed as part of monthly pay budget monitoring.
Energy Services (including closed Landfill Sites and Electricity Generation)	0.062	0.043	(0.019)	(0.005)	At Period 9 further commitment challenge has been successful in reducing Repairs & Maintenance and Equipment Rental costs.	Monitor Income Generation Levels for Gas Engines.
Public Rights of Way	0.380	0.378	(0.002)	0.011	Specific items of expenditure within PROW have been identified as Capital Works and have been transferred accordingly.	Continue to review but not expected to be recurrent.
Greenfield Valley & Heritage Park	0.289	0.275	(0.014)	0.000	Commitment Challenge through monitoring has resulted in a reduction in the expected outturn.	Continue to review.
Aggregate of other Variances	0.296	0.306	0.010	(0.003)	Minor Variance.	Continue to review.
<b>Total Planning &amp; Environment</b>	<b>5.777</b>	<b>5.612</b>	<b>(0.165)</b>	<b>(0.131)</b>		

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Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Major Variance	Action Required
Education & Youth						
Primary & Early Years Education	43.886	43.886	0.000	0.000	Reallocation of Foundation Phase grant to Early Entitlement to cover the 10% teacher time. Further review of the delivery mechanisms of early entitlement advisory support is ongoing.	Continue to review.
Secondary, 14 -19 & Continuing Education	36.739	36.758	0.019	0.019	Minor Variance.	Continue to review.
Inclusion Services	13.213	13.323	0.110	0.102	This is a volatile budget and one additional placement can make a significant change to projections. 2 new Out of County placements in October adversely affected this budget. 2 new placements and an emerging placement were received during November. In addition to this an increase in 1 to 1 support of 2 clients created a further £0.38m cost.	Education placements may change throughout the year. Detailed monitoring will continue.
Access (School Planning & Provision)	0.716	0.717	0.001	0.009	Minor Variance.	Continue to review.
21st Century Schools	0.067	0.067	0.000	0.000	Minor Variance.	Continue to review.
Youth Services	1.421	1.419	(0.002)	(0.008)	Minor Variance.	Continue to review.
Commissioning & Performance	0.314	0.251	(0.063)	(0.051)	Reduction in external legal costs associated with school staff. Tightening of uptake of subscriptions, plus other minor variances.	Continue to review.
School Management & Information	0.183	0.164	(0.019)	(0.018)	Minor Variance.	Continue to review.
North East Wales School Library Service	0.000	0.000	0.000	0.000	No Variance.	
<b>Total Education &amp; Youth</b>	<b>96.539</b>	<b>96.585</b>	<b>0.046</b>	<b>0.053</b>		

MONTH 9 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Major Variance	Action Required
People & Resources						
HR&OD	2.394	2.416	0.022	0.039	Minor Variances.	Continue to review.
Corporate Finance	2.464	2.434	(0.030)	(0.005)	Minor Variances.	Continue to review.
<b>Total People &amp; Resources</b>	<b>4.858</b>	<b>4.850</b>	<b>(0.008)</b>	<b>0.034</b>		
<b>Governance</b>						
Legal Services	0.834	0.994	0.160	0.167	£0.131m pressure due to Litigation around local land charges. Overspend due to other minor variances of £0.009m. Agency costs £0.020m.	Litigation around land charges is a one-off non-recurring cost for this financial year.
Democratic Services	1.979	1.947	(0.032)	(0.030)	Minor Variances.	Continue to review but not expected to be recurrent.
Internal Audit	0.414	0.403	(0.011)	(0.003)	Minor Variances.	Continue to review but not expected to be recurrent.
Procurement	0.218	0.219	0.001	0.001	Minor Variances.	Continue to review but not expected to be recurrent.
Support Services	0.716	0.691	(0.025)	(0.007)	Minor Variances.	Continue to review but not expected to be recurrent.
Records Management	0.168	0.189	0.021	0.021	Minor Variances.	Continue to review but not expected to be recurrent.
ICT	4.147	4.213	0.066	0.034	Overspend is due to Oracle License review of £0.040m, a pressure on the software budget for £0.036m and the cost of Agency costs £0.207m. These costs are being offset by vacancy savings of £0.195m and surplus income on digital print of £0.038. The balance is due to minor overspends of £0.016m.	The pressure due to the Oracle review is in-year only.
<b>Total Governance</b>	<b>8.476</b>	<b>8.656</b>	<b>0.180</b>	<b>0.183</b>		

MONTH 9 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Major Variance	Action Required
Organisational Change						
Public Libraries & Arts, Culture & Events	1.885	1.874	(0.011)	0.009	Minor Variance.	Continue to review.
Museums Service	0.062	0.058	(0.004)	(0.004)	Minor Variance.	Continue to review.
County Archives	0.254	0.249	(0.005)	(0.002)	Minor Variance.	Continue to review.
Leisure Services	4.153	4.186	0.033	0.037	The projected outturn for Leisure Services is an overspend of £0.033m although the team is exploring every option to absorb this pressure. £0.023m relates to pressure caused by the delay between Single Status implementation and the implementation of the Leisure Services review. The planned efficiency was unachievable for one month between 1st June and 7th July. One twelfth of the £0.270m efficiency is therefore currently estimated as a budget pressure because the planned deleted positions remained until July. £0.011m relates to pay protection for two members of the team who have successfully been redeployed within the service as part of the review therefore avoiding exit costs. £0.001m relates to minor variances underspend.	Leisure Tariffs are being reviewed and any changes will be introduced on the 1st January. This will contribute towards the pressure adjacent. All other areas of expenditure are also being reviewed.
Community Assets	0.060	0.060	0.000	(0.003)	No Variance.	
Valuation & Estates	(0.997)	(1.018)	(0.021)	0.000	Minor Variance.	Continue to review.
Property Design & Consultancy	2.845	2.972	0.127	0.201	The projected overspend of £0.127m relates to anticipated loss of income linked to reconsideration of the new Secondary School in Queensferry. Part of the pressure has been offset by savings within the service. £0.075m has been vired from this budget to Engineering Services to alleviate pressures.	Action has been taken to reduce costs in-year where possible. This is a non recurring pressure.
Engineering Services	(0.118)	(0.107)	0.011	0.006	Minor Variance.	Continue to review.
Facilities Services	1.886	1.865	(0.021)	0.003	Minor Variance.	Continue to review.
<b>Total Organisational Change</b>	<b>10.030</b>	<b>10.139</b>	<b>0.109</b>	<b>0.247</b>		

MONTH 9 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Major Variance	Action Required
Chief Executives	3.247	3.151	(0.096)	(0.075)	The Policy Unit is showing an underspend of £0.055m. £0.013m of this underspend is due to a reallocation of costs which will now be grant funded, £0.042m is due to the removal of expenditure commitments. The balance of £0.041m is due to minor variances.	Continue to review.
<b>Total Chief Executives</b>	<b>3.247</b>	<b>3.151</b>	<b>(0.096)</b>	<b>(0.075)</b>		
Central & Corporate Finance						
Central & Corporate Finance	25.026	23.620	(1.406)	(0.851)	Central Loans and investment £0.457m projected year end underspend, however this can be affected by many factors such as uncertainties regarding HRA subsidy reform, accounting practice regarding interest apportionment, impact of future investment programme and the level of future reserves and borrowing requirements. MRP accounting policy has been reviewed in accordance with CIPFA guidance. MRP on assets funded by Prudential Borrowing is spread over the life of the asset and begins the year after the assets become operational. MRP on 21st century schools will not begin until 2017/18. Strike deductions of £0.150m are a one off underspend. Corporate windfall income is £0.374m. The Pension Fund contribution shows an underspend of £0.095m. An underspend on non-standard inflation of £0.117m reflects the balance remaining after distribution to portfolios. An underspend of £0.660m relates to identified in-year efficiency savings. A one off rebate of £0.072m has been received in relation to historical audit fees.	Keep under Review



MONTH 9 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Major Variance	Action Required
Central & Corporate Finance (continued)					There exists a net underachievement of £0.120m for Administrative/ Workforce Efficiencies, this due to an underachievement of £0.986m for the review of Administrative roles (though future efficiencies are anticipated to be achieved through Voluntary Redundancy applications and further workforce review) offset by an overachievement on Workforce efficiencies of £0.120m and the anticipated balance on investment costs of £0.746m. One off / time limited, unbudgeted costs of £0.400m in relation to former Euticals Ltd - Sandycroft site. An underspend of £0.001m is due to minor variances.	Work is now in progress to run a further phase of the Voluntary Redundancy Programme. On-going monthly monitoring.
<b>Total Central &amp; Corporate Finance</b>	<b>25.026</b>	<b>23.620</b>	<b>(1.406)</b>	<b>(0.851)</b>		
<b>TOTAL</b>	<b>255.176</b>	<b>253.198</b>	<b>(1.978)</b>	<b>(1.014)</b>		



EFFICIENCY NOT ACHIEVABLE			
Portfolio	Efficiency Description	Efficiency not achieved (£m)	Reason for efficiency not being achieved
Streetscene & Transportation	Streetscene - North Wales Trunk Road Association Financial benefit from involvement with the NE Wales Trunk Road Hub.	0.050	Ministerial announcement re: the future of the Trunk Road Management arrangements has stalled the project.
<b>Total</b>		<b>0.050</b>	

EFFICIENCY ACHIEVABLE IN PART			
Portfolio	Efficiency Description	Efficiency not achieved (£m)	Reason for efficiency not being achieved
Central & Corporate Finance	Review of all Admin roles / processes as a result of improved technology.	0.986	Efficiency unlikely to be achieved in 2014/15. Currently under review to assess what level can be achieved in 2015/16.
Social Services	LD - Enhanced Community Residential Services - Rightsizing 4 supported living houses.	0.023	ECRS Reviews being reviewed as part of the Rightsizing.
Streetscene & Transportation	Streetscene - Fleet Balance of efficiencies from Fleet review (2014-15).	0.030	A report on the implementation of Phase 1 and 2 of the Fleet Review was presented to Cabinet in September, together with the proposed mechanism for delivery of Phase 3 from 2015/16.
Streetscene & Transportation	Streetscene & Transportation - Highways Related Services - the ongoing diagnostic of the two service areas will make recommendations on synergies.	0.140	Savings subject to completion of the Service Review by 1 January 2015.
Organisational Change 1	Leisure - Changes to rotas and cover arrangements.	0.023	1/12th of the efficiency is unlikely to be achievable because the Service Review was not able to be implemented until July. This meant that posts could not be deleted until July. The delay due to Single Status implementation (Apr & May) has been funded from the reserve.
<b>Total</b>		<b>1.202</b>	



**APPENDIX 4**

**Movements on Council Fund Unearmarked Reserves**

	<b>£m</b>	<b>£m</b>
Total Reserves as at 1 April 2014	11.161	
Less - Base Level (inclusive of reduction of £0.065m agreed as part of the 2014/15 budget)	(5.769)	
Total Reserves above base level		<b>5.392</b>
Less – estimate required from the amount approved as part of Investment strategy as per budget 2014/15 report		(2.500)
Add – Contribution from investment costs for termination benefits accounted for in 2013/14		0.745
Less - Amount approved under delegated powers reported in July 2014 monitoring report		(0.696)
Amount available for delegation to Cabinet		<b>2.941</b>
Add projected non pay underspend as at Month 9		1.978
<b>Total projected Contingency Reserve as at 31<sup>st</sup> March 2015</b>		<b>4.919</b>



## HRA Major Variance Report - Period 9

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Variance	Action Required
Rents	(27.713)	(27.768)	(0.055)	(0.055)	Garage income is lower than anticipated due to high void rates.	Keep under review.
Subsidy	6.404	6.215	(0.189)	(0.189)	Calculation of subsidy submission identifies that the capital element is lower than reported at budget setting 12mths earlier. Therefore resulting in an reduced HRAS bill.	Keep under review.
General Income	(0.714)	(0.609)	0.105	0.103	Garden Service has been reviewed and contract amended to take in to account issues experienced by tenants, therefore resulting in a reduced income of £96k.	Keep under review.
Landlord Services	0.830	0.912	0.082	0.082	Garden service costs are expected to rise by £55k due to the service review. Repairs & Maintenance costs on general HRA buildings/lifts etc forecast at last years outturn being £38k more than budget.	Keep under review.
Vacancy Savings	0.235	0.000	(0.235)	(0.235)	Vacancy savings due to posts not yet being filled. Once posts are recruited to this budget will be used to fund the post for the remainder of the year.	Keep under review.
Other variances (aggregate)	21.455	21.443	(0.012)	(0.030)	Various minor variances.	Keep under review.
<b>Total :</b>	<b>0.497</b>	<b>0.193</b>	<b>(0.304)</b>	<b>(0.324)</b>		

