

**FLINTSHIRE COUNTY COUNCIL**

**REPORT TO:**           **CABINET**

**DATE:**               **TUESDAY, 16 JUNE 2015**

**REPORT BY:**       **CORPORATE FINANCE MANAGER**

**SUBJECT:**           **REVENUE BUDGET MONITORING 2014/15 (MONTH 12)**

**1.00 PURPOSE OF REPORT**

- 1.01 To provide Members with the latest revenue budget monitoring information for 2014/15 for the Council Fund and Housing Revenue Account based on actual income and expenditure as at month 12. The final outturn for 2014/15 will be reported to Cabinet in July.

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**2.00 EXECUTIVE SUMMARY**

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

## Council Fund

- Net in year expenditure forecast to be £2.059m lower than budget.
- Projected contingency reserve balance at 31 March 2015 of £5.000m.

## Housing Revenue Account (HRA)

- Net in year expenditure forecast to be £0.069m more than budget.
- Projected closing balance as at 31 March 2015 of £1.096m.

### 3.00 **COUNCIL FUND LATEST FORECAST**

- 3.01 The table below shows the projected position by portfolio which reflects the Council's new Operating Model which came into effect on 1 June 2014.
- 3.02 As previously reported, following the implementation of the Single Status agreement in June 2014, extensive work has been undertaken to rebase all workforce budgets to reflect the actual new costs arising from the new pay and grading structure. This work is now complete and revised workforce budgets have now been allocated to portfolio areas to meet the costs of their workforce establishment (base pay, allowances and vacancies). The outcome of this work is reflected in the figures below.
- 3.03 The table below shows projected in year expenditure to be £2.059m less than budget.

TOTAL EXPENDITURE AND INCOME	Original Budget	Revised Budget	Projected Outturn	In-Year Over/ (Under) spend	
				Month 10	Month 12
				£m	£m
Social Services	59.889	58.046	58.170	(0.011)	0.124
Community & Enterprise	14.368	13.367	12.754	(0.816)	(0.613)
Streetscene & Transportation	28.381	29.558	29.632	0.134	0.074
Planning & Environment	6.394	5.664	5.418	(0.210)	(0.246)
Education & Youth	97.167	97.155	97.233	0.272	0.078
People & Resources	5.395	5.029	5.000	(0.006)	(0.029)
Governance	8.821	8.388	8.491	0.154	0.103
Organisational Change	9.738	8.923	8.758	0.147	(0.165)
Chief Executive	2.160	3.151	3.111	(0.096)	(0.040)
Central & Corporate Finance	22.863	25.895	24.550	(1.284)	(1.345)
<b>Total</b>	<b>255.176</b>	<b>255.176</b>	<b>253.302</b>	<b>(1.716)</b>	<b>(2.059)</b>

- 3.04 The reasons for all movements from Month 10 are summarised in appendix 1 with the projected variances occurring for the year to date summarised within appendix 2.

**3.05 Significant Budget Movement Between month 10 to month 12**

Changes in revised budget from month 10 relate mainly to adjustments relating to the single status rebasing exercise, property maintenance reallocations, and workforce efficiency accounting adjustments.

**Main changes within the report**

3.06 The overall variance between Month 10 and Month 12 is £0.343m. Within this figure there have been several major variances.

3.07 The first is an increase in workforce efficiencies with a positive variance of £0.546m as detailed in 3.12.

3.08 The second is the final estimated cost for the closure plan for the orphaned site at Sandycroft which has now been approved by Cabinet. The Council is now in a position to scope the full cost for the closure of risks 1) as a consequence of having tenders in for the removal of the remaining chemicals and 2) having the £0.700m specific grant from Welsh Government confirmed. It can now be confirmed that within the total projected cost of £1.7m the in year liability falling on the Council for closure of risk is £0.800m. This has now been included in the closing outturn position for accounting purposes.

**Programme of Efficiencies**

**Corporate and Functional Efficiencies**

3.09 The 2014/15 budget contains £8.8m of specific efficiencies comprising Corporate Value for Money (VFM) on Procurement and Back to Basics of £1.301m and specific Functional VFM efficiencies of £7.539m.

3.10 The table below summarises the latest position for the achievement of these specific efficiency programmes which includes a projected under achievement of the VFM efficiency relating to the Review of Administrative Support.

3.11 The analysis shows that it is currently projected that £7.682m (87%) will be achieved resulting in a net underachievement of £1.158m. Details for the current year efficiencies currently projected to not be achieved in full are shown in appendix 3.

Status of Efficiency	Value of Budgeted Efficiency £m	Value of Projected Efficiency £m	(Under) Over Achievement £m
Already Achieved	2.854	2.854	0.000
Expected to be Achieved in Full	3.866	3.866	0.000
Achievable in Part	1.070	0.977	(0.093)
Not Achievable	1.050	(0.015)	(1.065)
<b>Total</b>	<b>8.840</b>	<b>7.682</b>	<b>(1.158)</b>

### 3.12 Workforce Efficiencies

The 2014/15 budget also contains £3.1m of Workforce Efficiencies. The latest position is a net over achievement on all workforce related efficiencies (including admin support) is £0.335m. This is a positive movement of £0.546m over month 10 due to an increase in overall workforce efficiencies of £0.785m, offset by an increase in investment costs of £0.239m.

### 4.00 CARRY FORWARD REQUESTS

4.01 Various requests to carry forward funding into 2015/16 have been identified. Details of all carry forward requests are shown in appendix 6 and are recommended for approval.

### 5.00 INFLATION

Included within the 2014/15 budget are provisions for pay (£1.316m), targeted price inflation (£0.590m), non-standard inflation (£0.670m) and income (£0.151m).

The amounts for non-standard inflation (NSI) (Fuel, Energy and Food) are held centrally and allocated out to portfolio areas only where a funding need is evidenced. Allocations of NSI have been made to departments where there has been an evidenced need, this has resulted in an underspend of £0.144m on the amount required for fuel, an underspend of £0.054m on the amount required for food, together with an underspend of £0.042m on the amount required for Non-Domestic Rates.

### 6.00 MONITORING BUDGET ASSUMPTIONS AND RISKS

6.01 As we are nearing the end of the financial year there is a reduced risk of significant changes occurring so previously reported risks have now been removed. However, the final outturn will not be confirmed until the accounts have been finalised and submitted for audit.

### 7.00 UNEARMARKED RESERVES

7.01 The 2013/14 final outturn reported to Cabinet on 15 July 2014 showed

## APPENDIX A

unearmarked reserves at 31 March 2014 (above the base level of £5.834m) of £5.328m.

- 7.02 This position reflected a contribution of £0.745m made from reserves as part of an accounting adjustment for termination benefits arising from the workforce efficiencies for the Senior Management Phase 1 programme. As budget provision was made within the 2014/15 budget for this, this has now been transferred back into reserves in the current financial year.
- 7.03 Section 6.05 of the 2014/15 budget report outlined the investment strategy required to fund one off costs and transitional funding for efficiencies that could not be found in full in 2014/15. This identified a potential £3.7m available to fund these from the contingency reserve as well as utilising the Single Status/Equal Pay Reserve.
- 7.04 Currently it is estimated that £2.5m will be required from the Contingency Reserve to fund the one off costs in 2014/15.
- 7.05 The Month 2 Monitoring report to Cabinet on 15<sup>th</sup> July also advised members of an allocation of £0.696 from the contingency reserve to fund investment costs approved under delegated powers.
- 7.06 Taking into account all of the above and the current projected outturn at month 12, the projected balance on the contingency reserve at 31 March 2015 is £5.000m. This is summarised in Appendix 4.

### **8.00 HOUSING REVENUE ACCOUNT**

- 8.01 On 18<sup>th</sup> February 2014 the Council approved a Housing Revenue Account (HRA) budget for 2014/15 of £29.886m. The budget provided for a closing balance of £0.956m, which at 3.2% of total expenditure satisfies the prudent approach of ensuring a minimum level of 3%.
- 8.02 The 2013/14 final outturn reported to Cabinet on 15<sup>th</sup> July 2014 showed a closing balance at the end of 2013/14 of £1.662m.
- 8.03 The position at Month 12 is reporting an overall projected overspend of £0.069m and a projected closing balance at month 12 of £1.096m, which at 3.65% of total expenditure satisfies the prudent approach of ensuring a minimum level of 3%.
- 8.04 Appendix 5 details the reasons for significant variances.

### **9.00 RECOMENDATIONS**

Members are recommended to :-

- a) Note the overall report.
- b) Note the projected Council Fund contingency sum as at 31<sup>st</sup> March 2015 (paragraph 7.06)
- c) Note the projected final level of balances on the Housing Revenue Account

(paragraph 8.03)

d) Approve the carry forward requests as stated in Appendix 6

**10.00 FINANCIAL IMPLICATIONS**

The financial implications are set out in Sections 3.00 – 8.00 of the report.

**11.00 ANTI POVERTY IMPACT**

None

**12.00 ENVIRONMENTAL IMPACT**

None

**13.00 EQUALITIES IMPACT**

None

**14.00 PERSONNEL IMPLICATIONS**

None

**15.00 CONSULTATION REQUIRED**

None

**16.00 CONSULTATION UNDERTAKEN**

None

**17.00 APPENDICES**

Council Fund – Movement in Variances from Month 4 – Appendix 1

Council Fund – Budget variances – Appendix 2

Council Fund – Efficiencies not fully achieved – Appendix 3

Council Fund – Movements on unearmarked reserves – Appendix 4

Housing Revenue Account Variances – Appendix 5

Carry Forward Requests – Appendix 6

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

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



**Budget Monitoring (Month 12)  
Summary of Movement from Month 10**

	£m	£m
<b>Month 10</b>		
Portfolios	(0.432)	
Central and Corporate Finance	(1.284)	
<b>Variance as per Cabinet Report</b>		<b>(1.716)</b>
<b>Month 12</b>		
Portfolios	(0.714)	
Central and Corporate Finance	(1.345)	
<b>Variance as per Directorate Returns</b>		<b>(2.059)</b>
<b>Change Requiring Explanation</b>		<b>(0.343)</b>
<b><u>Social Services</u></b>		
<b>Services For Adults</b>		
• Hospital Social Work (Intake and Reablement) - Increase in Health Board income of -(£0.015m) Other minor employee cost savings -(£0.023m).	(0.038)	
• Resources & Regulated Services (Intake and Reablement) - Movement due to increase in joint packages with Health Board +(£0.028m) and Homecare costs +(£0.066m) pay savings returned to workforce efficiencies.	0.094	
• Reablement Services (Intake and Reablement) - Increase in Reablement costs +(£0.026m), Increase in CHC -Intermediate Care costs +(£0.026m). Offset by increased CHC funding within Living Well team -(£0.025m) and other minor movements of -(£0.001m).	0.026	
• Professional Support (Intake and Reablement) - +(£0.031m) increase due to employee staffing efficiency savings returned to corporate workforce efficiencies.	0.031	
• Locality Teams (Localities) - Additional property related income on Residential Care (-£0.049m), underspend on Minor Adaptations due to utilisation of grant income (-£0.044m) plus other minor variances (-£0.010m).	(0.103)	
• Admin Support (Disability Services) - unbudgeted payments for specialist consultancy services relating to changes in service delivery.	0.035	
• Disability Services (Disability Services) - Costs increase due to new homecare clients.	0.144	
• Other minor changes of less than £0.025m for Services for Adults.	0.032	
<b>Subtotal: Services for Adults</b>		<b>0.221</b>
<b>Development &amp; Resources</b>		
• Training - Movement due to +(£0.024m) single status pay protection and other minor movements of +(£0.014m).	0.038	
• Other minor changes of less than £0.025m.	0.004	
<b>Subtotal: Development &amp; Resources</b>		<b>0.042</b>
<b>Children's Services</b>		
• Professional Support - Decrease in court costs within resources -(£0.031m). Decrease in trust fund payments within Children's First -(£0.030m). -(£0.030m) decrease in CYAST support costs. Other minor movement net of -(£0.038m).	(0.128)	
• Early Years - Shortfall of recovery against NOVUS ESF grant.	(0.030)	
• Flying Start - Impact of single status outcomes within grant funded service, plus cost relating to 2013/14 not funded by 2014/15 grant.	0.086	
• Out of County placements - changes to placement costs.	(0.033)	
• Other minor changes of less than £0.025m.	(0.023)	
<b>Subtotal: Children's Services</b>		<b>(0.128)</b>
<b>Total: Social Services</b>		<b>0.135</b>
<b><u>Community &amp; Enterprise</u></b>		
<b>Customer &amp; Housing Services</b>		
• Income in respect of Welfare Rights.	(0.038)	
• Reduced pressure on support recharge to the Council Fund from the HRA.	(0.024)	
• Underspend on Homeless Accommodation.	(0.010)	
• Support to Homelessness.	0.025	
• Additional expenditure in respect of Strategic Housing & Regeneration Programme (SHARP) procurement.	0.012	

• Minor changes of less than £0.025m.	0.023	
<b>Subtotal: Customer &amp; Housing Services</b>		<b>(0.012)</b>
<b>Supporting Services</b>		
• Increased expenditure in respect of Carelink/Telecare equipment.	0.009	
• Minor changes of less than £0.025m.	(0.045)	
<b>Subtotal: Supporting Services</b>		<b>(0.036)</b>
<b>Regeneration</b>		
• Reduced Markets Income.	0.022	
• Minor changes of less than £0.025m.	0.012	
<b>Subtotal: Regeneration</b>		<b>0.034</b>
<b>Revenues &amp; Benefits</b>		
• Increased Surplus on Council Tax Collection Fund.	(0.154)	
• Reduced underspend on Council Tax Reduction Scheme.	0.115	
• Final accounts adjustments in respect of Housing Benefit Subsidy debt provision	0.236	
• Minor changes of less than £0.025m.	0.031	
<b>Subtotal: Revenues &amp; Benefits</b>		<b>0.228</b>
<b>Customer Services</b>		
• Minor changes of less than £0.025m.	(0.011)	
<b>Subtotal: Customer Services</b>		<b>(0.011)</b>
<b>Total: Community &amp; Enterprise</b>		<b>0.203</b>

**Streetscene & Transportation Portfolio**

<b>Streetscene</b>		
• Other minor changes of less than £0.025m.	0.001	
<b>Subtotal: Streetscene</b>		<b>0.001</b>
<b>Highways Strategy &amp; Traffic Services</b>		
• Streetworks - increased income levels.	(0.017)	
• Transportation - Lower level of expenditure than previously anticipated	(0.013)	
• Cemeteries & Environmental Crime - Lower level of expenditure than previously anticipated	(0.020)	
• Other minor changes of less than £0.025m.	(0.018)	
<b>Subtotal: Highways Strategy &amp; Traffic Services</b>		<b>(0.068)</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>(0.060)</b>

**Planning & Environment Portfolio**

<b>Planning</b>		
• Planning - movement of outstanding Workforce Single Status Budgets.	(0.035)	
• Other minor changes of less than £0.025m.	0.006	
<b>Subtotal: Planning</b>		<b>(0.029)</b>
<b>Public Protection</b>		
• Other minor changes of less than £0.025m.	(0.010)	
<b>Subtotal: Public Protection</b>		<b>(0.010)</b>
<b>Other Services</b>		
• Energy Services - Gas Engines lower level of expenditure than previously anticipated	(0.049)	
• Land Drainage - reprofiling income to mitigate grant shortfalls in 2015/16.	0.031	
• Other minor changes of less than £0.025m.	0.018	
<b>Subtotal: Other Services</b>		<b>0.000</b>



<b>Management Support &amp; Performance</b>	
• Reduced commitment for Bad Debt Provision.	(0.016)
<b>Subtotal: Management Support &amp; Performance</b>	<u>(0.016)</u>
<b>Greenfield Valley Heritage Park</b>	
• Reprofiting of Heritage Lottery Fund Grant (HLF) commitment into 2015/16.	0.019
<b>Subtotal: Greenfield Valley Heritage Park</b>	<u>0.019</u>
<b>Total: Planning &amp; Environment</b>	<u>(0.036)</u>
<b><u>Education &amp; Youth</u></b>	
<b>21st Century Schools</b>	
• Further refinement of estimates relating to contract exit costs of the John Summers High scheme.	(0.110)
• Minor changes of less than £0.025m.	0.039
<b>Subtotal: 21st Century Schools</b>	<u>(0.071)</u>
<b>Primary &amp; Early Years Education</b>	
• Primary School Services.	(0.002)
• Minor changes of less than £0.025m.	(0.002)
<b>Subtotal: Primary &amp; Early Years Education</b>	<u>(0.004)</u>
<b>Inclusion Services</b>	
Increased recoupment from Betsi Cadwalader due to tri-partite payments owing to the authority at year end. Neogotiations are still ongoing to finalise this and also with other Local Authorities for final figures for 2014-15.	(0.100)
• Out of County.	(0.008)
• Inclusion & Behaviour Support.	(0.019)
<b>Subtotal: Inclusion Services</b>	<u>(0.127)</u>
<b>School Management &amp; Information</b>	
• Regional Capita One.	(0.003)
• Minor changes of less than £0.025m.	(0.007)
<b>Subtotal: School Management &amp; Information</b>	<u>(0.010)</u>
<b>Minor variances of less than £0.025m</b>	
• Secondary Schools.	(0.006)
• Regional Services.	(0.021)
• School Planning.	0.055
• School Provision.	0.009
• Adult & Community Education.	0.009
• Youth Justice Service.	(0.009)
• Children Youth Partnership.	0.001
• Children & Young Peoples Partnership.	(0.010)
• Youth & Community Service.	(0.007)
• Business Support.	(0.003)
<b>Total minor variances of less than £0.025m</b>	<u>0.018</u>
<b>Total: Education &amp; Youth</b>	<u>(0.194)</u>
<b><u>People &amp; Resources</u></b>	
<b>HR &amp; OD</b>	
• Minor changes of less than £0.025m.	(0.019)
<b>Subtotal: HR &amp; OD</b>	<u>(0.019)</u>
<b>Corporate Finance</b>	
• Minor changes of less than £0.025m.	(0.004)
<b>Subtotal: Corporate Finance</b>	<u>(0.004)</u>
<b>Total: People &amp; Resources</b>	<u>(0.023)</u>

**Governance**

<b>Minor variances of less than £0.025m</b>	
• ICT.	0.002
• Records Management.	(0.004)
• Procurement.	(0.001)
• Legal Services.	(0.021)
• Democratic Services.	(0.017)
• Internal Audit.	(0.005)
• Support Services.	(0.005)
<b>Total minor variances of less than £0.025m</b>	<b>(0.051)</b>
<b>Total: Governance</b>	<b>(0.051)</b>

**Organisational Change**

<b>Public Libraries &amp; Arts, Culture &amp; Events</b>	
• Minor changes of less than £0.025m.	(0.022)
<b>Subtotal: Public Libraries &amp; Arts, Culture &amp; Events</b>	<b>(0.022)</b>
<b>Museum Services</b>	
• Minor changes of less than £0.025m.	0.005
<b>Subtotal: Museum Services</b>	<b>0.005</b>
<b>County Archives</b>	
• Minor changes of less than £0.025m.	(0.004)
<b>Subtotal: County Archives</b>	<b>(0.004)</b>
<b>Leisure Services</b>	
• Additional income of £0.027m on Spa and Fitness Suite and £0.062m savings on expenditure to offset the previously reported pressure on income. Efficiencies have been partially offset by the income pressure on Deeside Ice Rink which has increased by a further £0.024m. The remaining £0.025m relates to minor efficiencies elsewhere.	(0.091)
<b>Subtotal: Leisure Services</b>	<b>(0.091)</b>
<b>Community Assets</b>	
• Minor changes of less than £0.025m.	(0.007)
<b>Subtotal: Community Assets</b>	<b>(0.007)</b>
<b>Valuations &amp; Estates</b>	
• Additional consultant cost works on Agri Estates of £8k and NNDR ratings of £11k. Additional costs in respect of the Enterprise Centre of £46k other Minor Variances £21k.	0.097
<b>Subtotal: Valuations &amp; Estates</b>	<b>0.097</b>
<b>Property Design &amp; Consultancy</b>	
• Additional fee income within CPM has been identified.	(0.272)
<b>Subtotal: Property Design &amp; Consultancy</b>	<b>(0.272)</b>
<b>Engineering Services</b>	
• Minor changes of less than £0.025m.	0.005
<b>Subtotal: Engineering Services</b>	<b>0.005</b>
<b>Facilities</b>	
• Increase in catering income.	(0.023)
<b>Subtotal: Facilities</b>	<b>(0.023)</b>
<b>Total: Organisational Change</b>	<b>(0.312)</b>
<b>Chief Executive</b>	
• A carry forward request for £0.056m for a new performance management system has been included in month 12.	0.056
<b>Total: Chief Executive</b>	<b>0.056</b>

**Central & Corporate Finance**

• Minimum Reserve Provision reviewed in year	(0.185)
• Workforce Efficiencies.	(0.785)
• Workforce Costs.	0.239
• Provision relating to closure plan of orphaned site at Sandycroft	0.800
• Pension Fund Contributions.	(0.083)
• One-Off Efficiencies.	(0.070)
• Minor changes of less than £0.025m.	0.023
<b>Total: Central &amp; Corporate Finance</b>	<u>(0.061)</u>
<b>Total Changes</b>	<u><u>(0.343)</u></u>



MONTH 12 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Month 10 (£m)	Cause of Major Variance	Action Required
<b>Social Services</b>						
Social Services for Adults - Locality Teams (Localities)	14.196	14.260	0.064	0.167	There is an overall improvement in this area, however, there remains a fairly stable level of overspend of £0.837m 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 £0.688m on residential care (which includes, an underspend of £0.212m on payments to care home providers, an underspend of £0.311m due to an increase in the level of property related income, plus further increases in income above budget including £0.144m for free nursing). There is a further underspend of £0.039m due to usage of Intermediate Care Fund grant and a further underspend of £0.049m due to reduction of use of consultant Occupational Therapists. Other variances amount to a net underspend of £0.003m.	Keep under review.
Social Services for Adults - Resources & Regulated Services (Intake & Reablement)	5.737	5.621	(0.116)	(0.210)	Residential Care net underspend of £0.088m, which is due to additional income of £0.217m (being increased client contributions of £0.146m and new one-off grant income of £0.071m). This underspend is offset by overspends on Pay of £0.017m, Premises costs of £0.052m (mainly utilities costs) and Supplies & Services of £0.060m (mainly on catering charges). There are further underspends of £0.037m on Extracare facilities, £0.017m on day care and £0.011m on transport, and an overspend of £0.037m on home care.	Keep under review.
Social Services for Adults - Transition and Disability Services (Disability Services)	0.555	0.640	0.085	0.075	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 £0.085m.	Keep under review.

MONTH 12 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Month 10 (£m)	Cause of Major Variance	Action Required
Social Services for Adults - Resources & Regulated Services (Disability Services)	15.546	14.823	(0.723)	(0.716)	Supported Living projected underspend of £0.665m, (which is mainly influenced by net additional income of £0.403m from BCUHB in respect of previously disputed joint funded placements, and an underspend on residential placement costs of £0.295m. Other minor variances amount to a net overspend of £0.033m. The new income being received from BCUHB will help to achieve the new budget efficiency from 2015/16 in this area). Other net minor underspends of	Keep under review.
Social Services for Adults - Safeguarding Co-ordinator (Localities)	0.220	0.294	0.074	0.057	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	0.896	0.093	0.102	Changes in Residential and Domiciliary packages along side additional new package costs totalling £0.098m. Various other minor variances amount to a net overspend of £0.004m.	Keep under review.
Social Services for Adults - Forensic Budget (Mental Health & Substance Misuse Service)	0.314	0.194	(0.120)	(0.142)	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)	1.815	2.190	0.375	0.231	Reflects costs of current projected care packages and residential care overspend of £0.533m off set by joint funded income from BCUHB of £0.149m. Various other minor variances amount to a net underspend of £0.009m.	Keep under review.

MONTH 12 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Month 10 (£m)	Cause of Major Variance	Action Required
Other Services for Adults variances (aggregate)	5.645	5.517	(0.128)	(0.181)	Various minor variances.	Continue to review but not expected to be recurrent.
Development & Resources - Business Services - Income	(1.573)	(1.783)	(0.210)	(0.215)	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)	2.439	2.486	0.047	0.010	Various minor variances.	Continue to review but not expected to be recurrent.
Children's Services - Family Placement	2.227	2.449	0.222	0.205	The £0.222m 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.
Flying Start	0.002	0.078	0.076	(0.010)	Reflects unfunded impacts of Single Status pay increases due to this being a grant funded service £0.046m, plus expenditure of £0.030m relating to 2013/14 which cannot now be claimed.	Keep under review.
Children's Services - Out of County placements	3.428	3.705	0.277	0.310	The projected overspend is mainly influenced by an increased number of complex care packages.	Keep under review.
Other Services for Children variances (aggregate)	6.692	6.800	0.108	0.306	Various minor variances.	Continue to review but not expected to be recurrent.
<b>Total Social Services</b>	<b>58.046</b>	<b>58.170</b>	<b>0.124</b>	<b>(0.011)</b>		

MONTH 12 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Month 10 (£m)	Cause of Major Variance	Action Required
Community & Enterprise Customer & Housing Services	1.016	0.978	(0.038)	(0.026)	Income in respect of Welfare Rights of £0.038m. Estimated underspend of £0.131m on Homeless Accommodation including B&B accommodation projections and Homeless Prevention Fund income. Expenditure in respect of SHARP procurement of £0.102m. Other minor variances identified resulting in an overspend of £0.029m.	Continue to monitor and review.
Supporting People	0.256	0.304	0.048	0.084	Increased costs towards the purchase and maintenance of Carelink/Telecare equipment of £0.081m. Other minor variances identified resulting in an underspend of £0.033m.	Continue to monitor and review.
Regeneration	0.464	0.521	0.057	0.023	Estimated shortfall of £0.053m in markets due to increased waste removal costs and loss of income, exacerbated by Welsh Water works in Mold. Other minor pressures of £0.004m.	Continue to monitor and review.
Revenues & Benefits	10.969	10.380	(0.589)	(0.817)	Underspend due to an anticipated surplus on the Council Tax Collection Fund of £0.713m. Projected underspend of £0.139m on the budgeted provision for the Council Tax Reduction Scheme. Final accounts transfers in respect of HB Subsidy costs of £0.236m. A £0.027m pressure due to minor variances.	Request to carry forward: £0.031m towards the continuation of the Welfare Rights Programme in 15/16 £0.011m in respect of the DWP Fraud and Error Reduction Incentive Scheme which continues into 15/16.
Customer Services	0.662	0.571	(0.091)	(0.080)	£0.023m pressure due to reduced Welsh Translation recharge income. Efficiency in respect of Flintshire Connects of £0.107m. Efficiency due to other minor variances of £0.007m.	Continue to monitor and review.
<b>Total Community &amp; Enterprise</b>	<b>13.367</b>	<b>12.754</b>	<b>(0.613)</b>	<b>(0.816)</b>		



MONTH 12 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Month 10 (£m)	Cause of Major Variance	Action Required
Streetscene & Transportation						
Waste Disposal & Waste Collection	7.437	7.578	0.141	0.134	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 £0.050m due to the cost per tonne increasing. Other minor variances identified of £0.005m.	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.
Highways Maintenance	1.155	1.215	0.060	0.043	Additional costs of overtime, Agency Personnel and Hired Vehicle costs.	Business Planning proposals 2015/16 will remove vacancies, otherwise the posts will be filled.
Winter Maintenance	0.999	0.951	(0.048)	0.000	The Winter Maintenance budget makes provision for one week of snow and there was only one snowfall that was cleared within 24 hours resulting in a reduction in expenditure of £0.048m.	
Fleet Services	4.572	4.542	(0.030)	0.002	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. Additional service vehicle budgets were allocated later in the financial year.	
Business & Strategy	1.939	1.998	0.059	0.051	Knight Owl Security cost of Alarm / Security provision at Altkami Depot. Expenditure relating to Weir Consultants Service Review of £0.020m.	Depot Budgets to be realigned in 2015/16 to mitigate ongoing cost into the future.
Transportation	1.417	1.330	(0.087)	(0.074)	Bus Subsidy payments to Bus Operators. Expenditure commitment reduced based on decreasing contract levels.	Part of Business Planning proposals for 2015/16.
Streetworks	0.037	0.021	(0.016)	0.000	Slightly increasing levels of income from FPN's and road closures towards the end of the financial year.	Use of £20k Portfolio Balance at Period 8. Income is now moving in a positive direction.
Aggregate of other Variances	12.002	11.997	(0.005)	(0.022)	Minor Variances.	Continue to review all commitments to attempt to mitigate variances.
<b>Total Streetscene &amp; Transportation</b>	<b>29.558</b>	<b>29.632</b>	<b>0.074</b>	<b>0.134</b>		

MONTH 12 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Month 10 (£m)	Cause of Major Variance	Action Required
Planning & Environment Planning	1.512	1.400	(0.112)	(0.083)	Levels of Planning Fee income remain variable.	Planning Fee Income levels will be closely monitored.
Public Protection	2.554	2.527	(0.027)	(0.017)	Budgets allocated following Single Status implementation - At Period 12 - final adjustments to Single Status budgets.	Continue to maintain commitment challenge across the service.
Management Support & Performance	0.569	0.503	(0.066)	(0.050)	Vacancy Budget allocated following Single Status implementation inclusive of staff savings to date - At period 12 the commitment to increase Bad Debt Provision is not required.	Will be reviewed as part of monthly pay budget monitoring.
Energy Services (including closed Landfill Sites and Electricity Generation)	0.069	(0.005)	(0.074)	(0.025)	Further commitment challenge/accrual monitoring has been successful in reducing Repairs & Maintenance and Equipment Rental costs.	Monitor Income Generation Levels for Gas Engines.
Drainage	0.079	0.110	0.031	0.000	Income for Flood Water Management Act carried forward to mitigate anticipated grant funding shortfalls in 2015/16.	
Greenfield Valley & Heritage Park	0.289	0.288	(0.001)	(0.020)		Continue to review.
Aggregate of other Variances	0.592	0.595	0.003	(0.015)	At Period 12, reduction in expenditure due to removing Consultancy commitments in Highways Development Control.	Continue to review but not expected to be recurrent.
<b>Total Planning &amp; Environment</b>	<b>5.664</b>	<b>5.418</b>	<b>(0.246)</b>	<b>(0.210)</b>		

MONTH 12 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Month 10 (£m)	Cause of Major Variance	Action Required
Education & Youth						
Primary & Early Years Education	44.333	44.331	(0.002)	0.000	Minor Variances.	Continue to review.
Secondary, 14 -19 & Continuing Education	36.954	36.933	(0.021)	0.007	Minor Variances.	Continue to review.
Inclusion Services	13.123	13.089	(0.034)	0.093	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 cost of £0.038m. Staffing savings of £0.017m were realised during January.	Education placements may change throughout the year. Detailed monitoring will continue.
Access (School Planning & Provision)	0.709	0.779	0.070	0.006	The variance has been caused by a sharp increase in the cost of School Trips and in the demand for Free School Meals.	Continue to review.
21st Century Schools	0.087	0.266	0.179	0.250	This represents the final contract exit charges and expenditure already incurred against the John Summers High School replacement scheme within the 21st Century School programme. This scheme is no longer proceeding, which was agreed by cabinet 17th Feb 2015.	
Youth Services	1.472	1.452	(0.020)	(0.003)	Minor Variance.	Continue to review.
Commissioning & Performance	0.283	0.217	(0.066)	(0.063)	Reduction in external legal costs associated with school staff. Tightening of uptake of subscriptions, plus other minor variances.	Continue to review.
School Management & Information	0.194	0.166	(0.028)	(0.018)	Minor Variance.	Continue to review.
<b>Total Education &amp; Youth</b>	<b>97.155</b>	<b>97.233</b>	<b>0.078</b>	<b>0.272</b>		

MONTH 12 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Month 10 (£m)	Cause of Major Variance	Action Required
People & Resources						
HR&OD	2.618	2.614	(0.004)	0.015	Minor Variances.	Underspend is not expected to be recurrent.
Corporate Finance	2.411	2.386	(0.025)	(0.021)	Minor Variances.	Underspend is not expected to be recurrent.
<b>Total People &amp; Resources</b>	<b>5.029</b>	<b>5.000</b>	<b>(0.029)</b>	<b>(0.006)</b>		
Governance						
Legal Services	0.735	0.870	0.135	0.153	£0.131m pressure due to Litigation around local land charges. Overspend due to other minor variances of £0.004m.	Litigation around land charges is a one-off non-recurring cost for this financial year.
Democratic Services	1.965	1.890	(0.075)	(0.055)	The variance is due to an underspend of £0.017m on canvassing costs, an underspend of £0.020m on the member's training budget, over achievement of £0.008m regarding income for the electoral register and an underspend of £0.012m on the Chairman's Dinner. Underspends of £0.018m are due to minor variances.	Underspend is not expected to be recurrent.
Internal Audit	0.402	0.385	(0.017)	(0.012)	Minor Variances.	Underspend is not expected to be recurrent.
Procurement	0.219	0.219	0.000	0.001	No Variance	
Support Services	0.716	0.691	(0.025)	(0.020)	Minor Variances.	Underspend is not expected to be recurrent.
Records Management	0.168	0.185	0.017	0.021	Minor Variances.	Overspend is not expected to be recurrent.
ICT	4.183	4.251	0.068	0.066	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 of £0.203m. These costs are being offset by vacancy savings of £0.201m. The balance is due to minor underspends of £0.010m.	The pressure due to the Oracle review is in-year only.
<b>Total Governance</b>	<b>8.388</b>	<b>8.491</b>	<b>0.103</b>	<b>0.154</b>		

MONTH 12 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Month 10 (£m)	Cause of Major Variance	Action Required
Organisational Change						
Public Libraries & Arts, Culture & Events	1.900	1.867	(0.033)	(0.011)	Minor Variance.	Continue to review.
Museums Service	0.062	0.063	0.001	(0.004)	Minor Variance.	Continue to review.
County Archives	0.253	0.244	(0.009)	(0.005)	Minor Variance.	Continue to review.
Leisure Services	3.977	3.987	0.010	0.101	Minor Variance.	Continue to review.
Community Assets	0.061	0.054	(0.007)	0.000	Minor Variance.	
Valuation & Estates	(0.980)	(0.843)	0.137	0.040	Income on a number of sites has been lower than anticipated. NDR has increased as a result of a number of empty units. Utilities on Greenfield Business Park were higher than anticipated.	This is not a recurring pressure.
Property Design & Consultancy	1.894	1.712	(0.182)	0.090	Underspend on Flintshire Connects of £0.031m. R & M costs have come in £0.037m under budget, this is a volatile area and can be subject to change. Underspend on Leigonella and Asbestos monitoring of £0.047m. Reduced expenditure in respect of Conditional Surveys £0.033m. Other minor variances contributing to overall underspend £0.034m.	Action has been taken to reduce costs in-year where possible. This is a non recurring pressure.
Engineering Services	(0.091)	(0.081)	0.010	0.005	Minor Variance.	Continue to review.
Facilities Services	1.847	1.755	(0.092)	(0.069)	Additional income above budget from the increased numbers in school meals has resulted in this net underspend.	Org 2 online payment for school meals - Agreed funding for 13.14 of £0.083m, current balance of £0.049m requested to rollover to 15.16 to continue the rollout out to remaining schools.
<b>Total Organisational Change</b>	<b>8.923</b>	<b>8.758</b>	<b>(0.165)</b>	<b>0.147</b>		

MONTH 12 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Month 10 (£m)	Cause of Major Variance	Action Required
Chief Executives	3.151	3.111	(0.040)	(0.096)	Minor Variances.	Underspend is not expected to be recurrent.
<b>Total Chief Executives</b>	<b>3.151</b>	<b>3.111</b>	<b>(0.040)</b>	<b>(0.096)</b>		
Central & Corporate Finance	25.895	24.550	(1.345)	(1.284)	Central Loans and investment projected year end underspend of £0.642m. However, this can be affected by many factors such as 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 funded assets has been reviewed in year.  Coroners Recharge variance of £0.043m. Pension Fund Contributions reduced by £0.083m due to increased Employees contribution, and information received from our Ciwyd Pension Fund Section has amended the projection. Identified budget efficiencies of £0.070m. Additional Windfall income of £0.036m. Underspend on allocation of inflation of £0.240m. A one off rebate of £0.072m has been received in relation to historical audit fees. Additional in year savings on Audit Fees of £0.045m.	Keep under Review

MONTH 12 - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Month 10 (£m)	Cause of Major Variance	Action Required
Central & Corporate Finance (continued)					Workforce efficiencies achieved now reflect an overachievement of £0.871m in 14/15 together with an underachievement of £1.015m for the review of Administrative roles though future efficiencies are anticipated to be achieved through Voluntary Redundancy applications and further workforce review. The under achievement of the Administrative efficiencies is partly offset by an anticipated balance on Investment costs of £0.479m. Cost of £1.292m in relation to the orphaned site at Sandycroft which now includes provision for potential liability of the risk closure and site disposal.	On-going monthly monitoring.
<b>Total Central &amp; Corporate Finance</b>	<b>25.895</b>	<b>24.550</b>	<b>(1.345)</b>	<b>(1.284)</b>		
<b>TOTAL</b>	<b>255.176</b>	<b>253.117</b>	<b>(2.059)</b>	<b>(1.716)</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.
Central & Corporate Finance	Review of all Admin roles / processes as a result of improved technology.	1.015	As part of the 2015/16 budget all unachieved workforce efficiencies have been addressed and a revised target set for Admin Review Efficiencies.
<b>Total</b>		<b>1.065</b>	

EFFICIENCY ACHIEVABLE IN PART			
Portfolio	Efficiency Description	Efficiency not achieved (£m)	Reason for efficiency not being achieved
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.	0.040	Savings were initially subject to completion of the Service Review by 1 January 2015. However, due to the number of leavers from the various VR phases throughout the year, these have assisted in reducing the efficiency shortfall to £0.040m. The shortfall has reduced steadily throughout the year through minor variances across the portfolio from an initial £0.140m to £0.040m at Month 10.
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>0.093</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 underspend as at Month 12		2.059
<b>Total projected Contingency Reserve as at 31<sup>st</sup> March 2015</b>		<b>5.000</b>



## HRA Major Variance Report - Period 12

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Month 10 (£m)	Cause of Variance	Action Required
Rents	(27.713)	(27.727)	(0.014)	(0.055)	Garage income is lower than anticipated due to high void rates.	
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.	
General Income	(0.714)	(0.567)	0.147	0.105	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.	
Landlord Services	0.830	0.896	0.066	0.078	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.	
Vacancy Savings	0.257	0.000	(0.257)	(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.	
CERA	6.581	6.884	0.303	0.000	Demolition costs for Castle Heights car park £150k Communal Heating £63k Shortfall in MRA £90k	
Other variances (aggregate)	14.852	14.865	0.013	(0.058)	Various minor variances.	
<b>Total :</b>	<b>0.497</b>	<b>0.566</b>	<b>0.069</b>	<b>(0.354)</b>		



## **Carry Forward Requests 2014/15**

### **Planning and Environment.**

#### **Car Parking**

An amount of £0.135m in relation to the purchase of 44 car park ticket machines which were ordered and expected to be received by the end of March.

#### **Bereavement Services**

An amount of £0.012m in relation to urgent drainage works at Buckley Cemetery to alleviate severe ground flooding which have been delayed in 2014/15.

### **Education and Youth**

#### **School Modernisation**

An amount of £0.035m which relates to 21st Century School / School Modernisation which is revenue support for the ongoing capital scheme.

#### **School Transport**

An amount of £0.090m from the 2014/15 school transport budget to the 2015/2016 budget to accommodate 3 extra school days in the forthcoming financial year i.e. 3 x £30k per day.

### **Streetscene and Transportation**

#### **Streetworks**

An amount of £0.040m for the provision of costs relating to an outstanding claim against the Council by that was not concluded in 2014/15 as anticipated.

### **Organisational Change**

#### **Facility Services**

An amount of £0.110m for a kitchen refurbishment at Hawarden High School which is required due to health and safety issues raised after a recent inspection. This refurbishment has not been scheduled in the 2015/16 Capital programme and is therefore an additional funding requirement.

### **People & Resources**

#### **Welsh Language Training**

An amount of £0.005m for a commitment to fund learners on Summer school which falls in August 2015.

#### **Corporate Finance**

An amount of £0.020m to contribute to the training requirements associated with the Corporate Finance Service Modernisation Project and an amount of £0.008m to fund specific VAT and tax training.

## **Governance**

### **ICT**

An amount of £0.040m to invest in an upgrade to the network connection to a datacentre which had not been budgeted for, however is an unavoidable cost. The funding will be met from the workforce underspend within ICT Business Solutions.

### **ICT**

An amount of £0.010m for new communication lines which are to be installed to reduce the cost of calls.

### **ICT**

An amount of £0.090m for the Capita One Project which is a regionally funded service whereby any income received (which forms part of the regional service delivery) and subsequent underspend is required to be retained by the project.

### **ICT**

An amount of £0.003m to fund specialist IT consultancy to implement additional self-service modules and migration of form design. The £0.003m represents the unspent balance of a previously carried forward amount of £0.022m.

### **ICT**

An amount of £0.310m in relation to 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 2013/14.

### **Education ICT**

An amount of £0.373m is requested to be carried forward from the estimated underspend from the Education ICT 2014/15 base budget of £0.157m and the previous carry forward from 2013/14 for £0.216m to contribute towards implementation of replacement server infrastructure to ensure that schools continue to have support for information management systems.

### **Legal Services**

An amount of £0.030m 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.

### **Democratic Services**

An amount of £0.009m for the translation of the Council's Constitution to provide funding for the final instalment which is payable upon completion of work.

### **Democratic Services.**

An amount of £0.032m which has been previously set aside in relation to improvements to Members ICT systems to enable the rollout to be finalised.



**Chief Executive**

An amount of £0.010m to fund the refurbishment of the video conferencing suite which will not now be completed until 2015/16

An amount of £0.035m due to delays in the projects for Community Covenant (£0.021m) and Community Chest (£0.014m)

**Policy Unit**

An amount of £0.056m to fund the purchase of a performance management system which will not now be implemented until 2015/16

**Central and Corporate**

Due to the nature of the funding strategy for the Flintshire Modern Trainee programme it is requested that an amount of £0.327m is carried forward which will be required in 2015/16 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 (£0.275m) and partly from Base Budget (£0.052m).

An amount of £0.866m in relation to the estimated balance remaining at the end of March for the ongoing investment programme in relation to organisational change.

