



CABINET MEETING

Date of Meeting	Tuesday, 19 July 2016
Report Subject	Revenue Budget Monitoring 2015/16 (Outturn)
Portfolio Holder	Leader of the Council and Cabinet Member for Finance
Report Author	Corporate Finance Manager
Type of Report	Operational

EXECUTIVE SUMMARY

This report provides the outturn revenue budget monitoring position for 2015/16 for the Council Fund and Housing Revenue Account (subject to audit).

The final year end position is as follows:

Council Fund

- Net in year expenditure was £1.489m lower than budget
- A contingency reserve balance at 31 March 2016 of £4.375m

Housing Revenue Account (HRA)

- Net in year expenditure was £0.059m higher than budget
- A closing balance as at 31 March 2016 of £1.178m

RECOMMENDATIONS

1	Note the overall report and the Council Fund contingency sum as at 31 st March 2016.
2	Note the final level of balances on the Housing Revenue Account.

REPORT DETAILS

1.00	THE REVENUE BUDGET MONITORING POSITION FOR OUTTURN - 2015/16																																																																											
1.01	<p><u>Council Fund Latest In Year Forecast</u></p> <p>The table below shows the final position by portfolio.</p> <table border="1"> <thead> <tr> <th>TOTAL EXPENDITURE AND INCOME</th> <th>Original Budget</th> <th>Revised Budget</th> <th>Projected Outturn</th> <th>In-Year Over/ (Under) spend</th> </tr> <tr> <td></td> <th>£m</th> <th>£m</th> <th>£m</th> <th>£m</th> </tr> </thead> <tbody> <tr> <td>Social Services</td> <td>59.696</td> <td>59.146</td> <td>59.194</td> <td>0.048</td> </tr> <tr> <td>Community & Enterprise</td> <td>12.598</td> <td>12.923</td> <td>11.822</td> <td>(1.101)</td> </tr> <tr> <td>Streetscene & Transportation</td> <td>27.782</td> <td>28.461</td> <td>29.360</td> <td>0.899</td> </tr> <tr> <td>Planning & Environment</td> <td>4.887</td> <td>5.427</td> <td>5.512</td> <td>0.085</td> </tr> <tr> <td>Education & Youth</td> <td>13.760</td> <td>12.145</td> <td>12.205</td> <td>0.060</td> </tr> <tr> <td>Schools</td> <td>82.670</td> <td>84.969</td> <td>84.969</td> <td>0.000</td> </tr> <tr> <td>People & Resources</td> <td>4.595</td> <td>4.624</td> <td>4.496</td> <td>(0.128)</td> </tr> <tr> <td>Governance</td> <td>8.689</td> <td>8.712</td> <td>8.784</td> <td>0.072</td> </tr> <tr> <td>Organisational Change</td> <td>9.569</td> <td>8.854</td> <td>8.661</td> <td>(0.193)</td> </tr> <tr> <td>Chief Executive</td> <td>3.296</td> <td>3.087</td> <td>2.965</td> <td>(0.122)</td> </tr> <tr> <td>Central & Corporate Finance</td> <td>23.915</td> <td>23.109</td> <td>22.000</td> <td>(1.109)</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td>251.457</td> <td>251.457</td> <td>249.968</td> <td>(1.489)</td> </tr> </tbody> </table>	TOTAL EXPENDITURE AND INCOME	Original Budget	Revised Budget	Projected Outturn	In-Year Over/ (Under) spend		£m	£m	£m	£m	Social Services	59.696	59.146	59.194	0.048	Community & Enterprise	12.598	12.923	11.822	(1.101)	Streetscene & Transportation	27.782	28.461	29.360	0.899	Planning & Environment	4.887	5.427	5.512	0.085	Education & Youth	13.760	12.145	12.205	0.060	Schools	82.670	84.969	84.969	0.000	People & Resources	4.595	4.624	4.496	(0.128)	Governance	8.689	8.712	8.784	0.072	Organisational Change	9.569	8.854	8.661	(0.193)	Chief Executive	3.296	3.087	2.965	(0.122)	Central & Corporate Finance	23.915	23.109	22.000	(1.109)						Total	251.457	251.457	249.968	(1.489)
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1.02	The reasons for the variances occurring are summarised within appendix 2 with movements between periods summarised in appendix 1.																																																																											
1.03	<p>Significant budget movements between month 12 to outturn</p> <p>The significant budget movements between month 12 and outturn is due to the allocation of the property and maintenance budget from Organisational Change to other portfolios to reflect actual expenditure.</p>																																																																											
1.04	<p>Brief Overview of the Year – Council Fund</p> <p>Early challenges were experienced within Streetscene with a projected overspend of £0.808m due to delays in the achievement of in year efficiencies and emerging pressure due to recycling income being at a lower level due to economic factors.</p>																																																																											
1.05	However, this was more than offset by a number of significant variances including an underspend of £0.573m within Social Services due to a new pressure for the Independent Living Fund being funded by a Welsh Government grant, and some further projected underspends within Community																																																																											

	and Enterprise in relation to Council Tax Reduction Scheme (CTRS) and Central and Corporate as a result of lower levels of centrally held inflation required. The net effect of this was an early projected underspend of £0.212m.
1.06	At Month 4 the forecast was revised to project an overspend of £0.425m mainly due to additional care packages within Social Services and an increase in the pressures being experienced within Streetscene
1.07	The monthly position continued to project an overspend until Month 7 when the projection once again moved the Council fund into an underspend position of £0.387m which was mainly due to savings from interest costs due to a delay in capital expenditure together with additional savings from a delay in filling vacancies and higher than anticipated levels of income in certain areas.
1.08	Between Month 8 and Month 9, this projected underspend increased to £1.242m as the Council benefited from lower than anticipated requests for non-standard inflation and a reduction in its audit and banking fees. Lower than anticipated expenditure on the Council tax reduction scheme and an additional surplus on Council tax collection also contributed to this improving position.
1.09	The Month 11 projection increased the underspend to £1.574m mainly as a result of additional income from Welsh Government and from Health although this reduced to £1.372m in Month 12 as a result of additional costs relating to Out of County placements which were not previously incorporated into projections.
1.10	This final outturn report shows an increased underspend to £1.489 which is due to a reduction in the final Out of County placement costs and an increased return on interest and investment income. This reduction has been offset by reduced support service recharge income.
1.11	Throughout 2015/16, the Council had an obligation to maintain security and operation of the orphaned chemical site in Sandycroft which incurred running costs of £0.336m.
1.12	Programme of Efficiencies The 2015/16 budget contained £12.874m of specific efficiencies and Appendix 3 provides detail on the final position where there was a variation to the level of efficiency achieved compared to the budget.
1.13	This shows that that £10.677m (83%) was achieved resulting in a net underachievement of £2.197m. The underachieved efficiencies are included within the final outturn figure.
1.14	Inflation Included within the 2015/16 budget were provisions for pay (£1.304m), targeted price inflation (£0.421m), non-standard inflation (£0.102m) and

	income (£0.254m). There was also an amount of £0.240m remaining from the 2014/15 financial year which was also held centrally																		
1.15	The final position is an underspend of £0.125m comprising of £0.064m for food inflation and a surplus of £0.061m remaining from inflation set aside for pay. The balance of the 2014/15 inflation and £0.110m from the in-year inflation have been included as an efficiency within the 2016/17 budget.																		
	Reserves and Balances																		
1.16	Unearmarked Reserves The 2014/15 outturn reported to Cabinet on 14 th July 2015 showed unearmarked reserves at 31 March 2015 (above the base level of £5.769m) of £4.746m.																		
1.17	Taking into account previous allocations and the final underspend the balance on the contingency reserve at 31 st March 2016 is £4.375m.																		
1.18	Earmarked Reserves The Council adopted a reserves protocol in September 2015 which set out the principles around how the council determines, manages and reviews its level of reserves. Within the protocol was reference to regular reporting of the latest position to Cabinet and Corporate Resources Overview and Scrutiny Committee.																		
1.19	The table below gives a summary of earmarked reserves as at 31 st March 2016. A full analysis of the movement in reserves from 1 st April 2015 to 31 st March 2016 is contained within the Statement of Accounts.																		
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	County Elections	193,857
	Winter Maintenance	250,000
	Waste Disposal Sites	370,859
	Car Park Reserve	86,284
	Unitary Development Plan	646,982
	Building Control Trading	90,611
	Flintshire Enterprise Reserve	72,892
	Design Fees	200,000
	Other Specific Reserves of less than £0.025m	39,214
	Cash Receipting Review	241,295
	EARMARKED-S106 Grants & Contributions	2,737,077
	Service Balances	4,985,529
	Total	27,745,323
	Housing Revenue Account	
1.21	On 17 February 2015 the Council approved a Housing Revenue Account (HRA) budget for 2015/16 of £30.776m. The budget provided for a closing balance of £1.396m.	
1.22	The 2014/15 Outturn Report to Cabinet on 14 July 2015 showed a closing balance at the end of 2014/15 of £1.510m.	
1.23	The outturn report for the HRA states final expenditure to be £0.059m higher than budget and a closing balance as at 31 March 2016 of £1.178m, which at 4.3% of total expenditure satisfies the prudent approach of ensuring a minimum level of 3%.	
1.24	<p>Brief Overview of the Year - HRA</p> <p>In 2015/16 the HRA generated £31m income. £8m was spent on repairs and maintenance. £5m contributed towards capital financing costs relating existing borrowing and self-financing. The HRA budget also provided a total revenue contribution of £11.288m towards the funding of capital expenditure (CERA) an increase of £4.404m on the previous year. The closing balance on reserves was £1.178m at 31st March 2016. A balance of £0.241m was also rolled forward to implement Job Scheduling.</p>	
1.25	<p>The continued improvement in the financial management of the HRA during 2015/16 has helped to enable delivery of the following service developments and achievements.</p> <ul style="list-style-type: none"> • Delivered £21m first year programme of the 6 year Welsh Housing Quality Standard (WHQS) delivery plan • Introduced Total Mobile for Responsive Repairs teams • Amended Call Out hours in line with revised single status agreement 	

	<ul style="list-style-type: none"> • Introduced flexible working for trades staff • Minimised borrowing in year by £0.711m through delivering higher than anticipated revenue savings • Delivered c£1m of efficiency savings including voids security costs, material efficiencies and staffing efficiencies • Outperformed all Responsive Repair targets throughout the year • Achieved an average of 99.8% for Gas Safety certificates • Developed a WHQS Compliance Policy • Introduced a revised fleet of vehicles for all trades staff • Developed a revised Housing Management structure and service policies and procedures • Relocated all Council Housing service teams into one area at County Offices Flint • Purchased and installed solar panels on approximately 600 properties which has generated savings for tenants and income for the HRA which is being ring-fenced for further energy efficiency measures. • Completed 497 disabled adaptations which enable tenants to return home from hospital or maintain independence. The team works closely with the WHQS team so that WHQS work is completed at the same time and disruption is kept to a minimum.
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2.00	RESOURCE IMPLICATIONS
2.01	The Budget Monitoring Report reflects the planned use of the financial resources of the Council for the current financial year and details the variations occurring to date.

3.00	CONSULTATIONS REQUIRED / CARRIED OUT
3.01	None Required.

4.00	RISK MANAGEMENT
4.01	As we are nearing the closure of the 2015/16 accounts it is not anticipated that there are any significant risks to the Final Outturn which will be reported to Cabinet on 19 July 2016. The summary of in-year risks are not included as in previous month's reports as they have now been projected through to year end.

5.00	APPENDICES
5.01	<p>Council Fund – Movement in Variances from Month 12 – Appendix 1</p> <p>Council Fund – Budget Variances – Appendix 2</p> <p>Council Fund – Programme of Efficiencies – Appendix 3</p> <p>Council Fund – Movement on unearmarked reserves – Appendix 4</p>

Housing Revenue Account Variances – Appendix 5	
6.00	LIST OF ACCESSIBLE BACKGROUND DOCUMENTS
6.01	<p>None required</p> <p>Contact Officer: Sara Dulson Finance Manager</p> <p>Telephone: 01352 702287</p> <p>E-mail: sara.dulson@flintshire.gov.uk</p>
7.00	GLOSSARY OF TERMS
7.01	Budget: a statement expressing the Council's policies and service levels in financial terms for a particular financial year. In its broadest sense it includes both the revenue budget and capital programme and any authorised amendments to them.
7.02	Council Fund: the fund to which all the Council's revenue expenditure is charged.
7.03	Financial Year: the period of twelve months commencing on 1 April.
7.04	Housing Revenue Account: the Housing Revenue Account (HRA) is a local authority account showing current income and expenditure on housing services related to its own housing stock. The account is separate from the Council Fund and trading accounts and is funded primarily from rents and government subsidy.
7.05	Projected Outturn: projection of the expenditure to the end of the financial year, made on the basis of actual expenditure incurred to date.
7.06	Reserves: these are balances in hand that have accumulated over previous years and are held for defined (earmarked reserves) and general (general reserves) purposes. Councils are required to regularly review the level and purpose of their reserves and to take account of the advice of the Chief Finance Officer.
7.07	Revenue: a term used to describe the day-to-day costs of running Council services and income deriving from those services. It also includes charges for the repayment of debt, including interest, and may include direct financing of capital expenditure.
7.08	Underspend: when referring to expenditure the actual expenditure incurred is less than budget. Shown as a –ve. When referring to income the actual income achieved exceeds the budget. Shown as a –ve.

7.09	Variance: difference between latest budget and actual income or expenditure. Can be to date if reflecting the current or most up to date position or projected, for example projected to the end of the month or financial year.
7.10	Virement: the transfer of budget provision from one budget head to another. Virement decisions apply to both revenue and capital expenditure heads, and between expenditure and income, and may include transfers from contingency provisions. Virements may not however be approved between capital and revenue budget heads.



COUNCIL FUND - REVENUE BUDGET 2015/16
FLINTSHIRE COUNTY COUNCIL

Budget Monitoring (Outturn)
Summary of Movement from Month 12

	£m	£m
Month 12		
Portfolios	(0.266)	
Central and Corporate Finance	(1.106)	
Variance as per Cabinet Report		(1.372)
Outturn		
Portfolios	(0.380)	
Central and Corporate Finance	(1.109)	
Variance as per Directorate Returns		(1.489)
Change Requiring Explanation		(0.117)
<u>Social Services</u>		
Services For Adults		
Minor variances of less than £0.025m		
• Resources & Regulated Services - minor movement	0.001	
Subtotal: Services for Adults		0.001
Children's Services		
Other minor variances -of less than £0.025m		
• Out of County placements - further adjustments upon final review of accruals	(0.013)	
• Flying Start - minor movement	0.002	
Subtotal: Children's Services		(0.011)
Total: Social Services		(0.010)
<u>Community & Enterprise</u>		
Minor changes of less than £0.025m.		
• Customer & Housing Services	(0.001)	
• Revenues & Benefits	(0.001)	
Total minor variances of less than £0.025m		(0.002)
Total: Community & Enterprise		(0.002)
<u>Streetscene & Transportation Portfolio</u>		
Minor variances of less than £0.025m		
• Highway Network	0.004	
• Transport & Logistics	0.005	
Total minor variances of less than £0.025m		0.009
Total: Streetscene & Transportation		0.009
<u>Planning & Environment Portfolio</u>		
Minor variances of less than £0.025m		
• Development	0.005	
• Planning Control & Enforcement	0.005	
• Minerals & Waste	(0.003)	
Total minor variances of less than £0.025m		0.007
Total: Planning & Environment		0.007
<u>Education & Youth</u>		
Inclusion Services		
• Out of County Placements	(0.114)	
Subtotal: Inclusion Services		(0.114)
Minor variances of less than £0.025m		
• Secondary School Services	0.001	
• Commissioning & Performance - Business Support	(0.001)	
• School Management Information	0.001	
Total minor variances of less than £0.025m		0.001
Total: Education & Youth		(0.113)

People & Resources

Minor variances of less than £0.025m		
• Corporate Finance	0.001	
Total minor variances of less than £0.025m		0.001
Total: People & Resources		0.001

Governance

Minor variances of less than £0.025m		
• Legal Services	(0.001)	
• Records Management	(0.001)	
Total minor variances of less than £0.025m		(0.002)
Total: Governance		(0.002)

Organisational Change

Minor variances of less than £0.025m		
• Valuation & Estates	(0.001)	
• Facilities Services	(0.003)	
Total minor variances of less than £0.025m		(0.004)
Total: Organisational Change		(0.004)

Central & Corporate Finance

• Increased Return on Interest & Investment Income	(0.079)	
• Year end Support Service calculation	0.086	
• Minor variances	(0.010)	
Total: Central & Corporate Finance		(0.003)

Total Changes**(0.117)**

OUTTURN - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance Outturn (£m)	Variance Month 12 (£m)	Cause of Major Variance	Action Required
Social Services Locality Teams (Localities)	14.689	14.171	(0.518)	(0.518)	<p>Domiciliary Care There are some significant compensating variances in this area. The main area of pressure is Domiciliary Care, which is still being influenced by clients returning to the service following successful past rehabilitation, the changing demographic profile, increased complexity of need and increasing numbers of people with dementia. The current level of projected overspend is £0.559m which has significantly reduced from the 2014/15 outturn position of £0.837m, which has been partly influenced by the cessation of one complex package.</p> <p>Residential Care The significant overspend on Domiciliary care was more than offset by an underspend of (£0.766m) on residential care, which includes, an underspend of (£0.346m) on payments to care home providers, an underspend of (£0.385m) due to an increase in the level of property related income, plus further increases in income above budget including (£0.035m) for free nursing.</p> <p>Professional Support A further area of significant underspend is the professional support within the area Localities teams. There is a total projected underspend of (£0.240m) which relates to staffing due to Social Worker vacancies, which includes a total of (£0.119m), relating to the Hospital Social Work team which has transferred into Localities from Intake & Reablement (Resources and Regulated Services).</p> <p>Other Other minor variances amount to a net (£0.071m) within Day care and other services.</p>	Recommend budget realignment adjustments to use underspends elsewhere in service to address pressures.

OUTTURN - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance Outturn (£m)	Variance Month 12 (£m)	Cause of Major Variance	Action Required
Reablement Services (Intake and Reablement)	0.429	0.200	(0.229)	(0.229)	The projected under spend is mainly due to the reallocation of an officer to another service promoting Continuing Health Care independence, and additional CHC funding being utilised.	
Community Equipment contribution	0.476	0.392	(0.084)	(0.084)	Reduction in requirement for funding of the Council's contribution to the partnership following review of the financial arrangements within the Section 33 partnership agreement.	
Resources & Regulated Services (Disability Services)	15.246	15.849	0.603	0.602	This service is now reflecting the transfer of budget in relation to the Independent Living fund (ILF) to Central and Corporate as a one off efficiency. The remaining element is in relation to the additional administration capacity needed to manage the payments to service users and for obligations to fund employer liability insurance payments for service users who employ carers. recent increases in the projected overspend relate to additional costs of domiciliary care within externally provided Supported Living, including new service users and the impact of a new block contract.	Recommend budget realignment adjustments to use underspends elsewhere in service to address pressures.
Vulnerable Adults and Disability Service (Disability Services)	2.299	1.997	(0.302)	(0.302)	Reflects current care packages for 2015/16. The projection now includes a revised commitment for new/additional transition clients. Previous commitments in terms of expected costs for service users have now been significantly reduced following service review and revised outcomes.	
Residential and Domiciliary Service (Mental Health & Substance Misuse Service)	0.813	1.183	0.370	0.370	Increases in Residential and Domiciliary packages alongside additional new package costs.	
Forensic Budget (Mental Health & Substance Misuse Service)	0.317	0.202	(0.115)	(0.115)	Reflects current care packages for 2015/16.	Potential volatility due to changes in client numbers and demands at short notice from prison or courts.

OUTTURN - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance Outturn (£m)	Variance Month 12 (£m)	Cause of Major Variance	Action Required
Other Services for Adults variances (aggregate)	10.900	10.791	(0.109)	(0.109)	Various minor variances. Since period 10, the potential available funding from Supporting People is not required to be drawn down from reserves based on the current projected outturn position for Older People.	Not expected to be recurrent.
Business Services - Charging Policy Income	(1.673)	(1.877)	(0.204)	(0.204)	Impact of an increase by Welsh Government in the level of the maximum charge cap from £55 per week to £60 per week.	Recommend budget realignment adjustments to use underspends elsewhere in service to address pressures.
Training	0.132	0.164	0.032	0.032	The base budget for this service had reduced as a consequence of the combined impact of Single Status outcomes and EVRVR determinations. As a consequence the match funding element of the budget had fallen below the level required to meet the grant conditions for the Social Care Workforce Development Programme Grant (SCWDP). In month 11 a budget from realignment within Social Services was undertaken to top up to the level required.	Not expected to be recurrent.
Other Development & Resources variances (aggregate)	2.418	2.431	0.013	0.013	Various minor variances.	Not expected to be recurrent.
Family Placement (Children's Services)	2.227	2.474	0.247	0.247	The £0.247m 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.

OUTTURN - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance Outturn (£m)	Variance Month 12 (£m)	Cause of Major Variance	Action Required
Professional Support	5.037	5.229	0.192	0.192	There is a projected overspend of £0.198m on agency pay costs within the Duty & Assessment team, which is due to the need to deploy staff to address key risks within this area of the service. This overspend has been partly mitigated by way of an allocation of £0.100m from the contingency reserve as approved by Cabinet when considering the Month 7 budget monitoring report. There is a further pressure of £0.113m which relates to the Children's and Young Adults Support team (CYAST). This is due to pressures within payments to external providers of £0.119m and Transport £0.047m, with some offsetting underspends against pay budgets due to vacancies. There is a contribution of £0.029m to the cost of the Emergency Duty team. There are offsetting net underspends of (£0.148m) elsewhere within Children's Services Professional Support, including a significant underspend on staffing within the Family Intervention team.	Recommend budget realignment adjustments to use underspends elsewhere in service to address pressures.
Out of County Placements	3.416	3.467	0.051	0.064	Reflects current care packages for 2015/16.	
Other Services for Children variances (aggregate)	2.420	2.521	0.101	0.099	Various minor variances.	Not expected to be recurrent.
Total Social Services	59.146	59.194	0.048	0.058		

OUTTURN - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance Outturn (£m)	Variance Month 12 (£m)	Cause of Major Variance	Action Required
Community & Enterprise Customer & Housing Services	1.669	1.442	(0.227)	(0.226)	Additional in-year efficiency identified in respect of Homeless Accommodation (£0.092m). Recharge in respect of Community Support Services lower than anticipated £0.029m. Community Centres additional efficiency (£0.049m). Underspend on the Flintshire Connects service provision (£0.098m). Switchboard in-year underspend (£0.027m). Other minor variances £0.0010m.	
Council Fund Housing	(0.033)	(0.125)	(0.092)	(0.092)	Telecare income lower than anticipated £0.061m. Procurement of telecare equipment £0.062m. Additional Savings in respect of the Community Based Accommodation Support Service (£0.230m). Other minor variances £0.015m.	
Regeneration	0.582	0.568	(0.014)	(0.014)	Estimated shortfall of £0.038m in markets due to income targets increasing in line with inflation each year, where charges have not increased at the same rate. Further capitalisation of costs and maximisation of Grant Income (£0.041m). Other minor variances (£0.011m).	
Revenues & Benefits	10.633	9.791	(0.842)	(0.841)	Anticipated surplus on the Council Tax Collection Fund currently stands at (£0.504m) higher than initially estimated. Staffing savings (£0.058m). Projected underspend on the budgeted provision for the Council Tax Reduction Scheme (£0.406m). Housing Benefit Subsidy budgeted shortfall of £0.270m. Additional New Burdens funding from DWP (£0.128m). Other minor variances of (£0.016m).	
Housing Programmes	0.072	0.146	0.074	0.074	Expenditure of £0.106m to enable the Strategic Housing and Renewal Programme (SHARP) to move forward with the development of the Over Arching Legal Agreement with Wales Living Space. This expenditure has supported the expedient development of schemes on The Walks, Flint and Custom House School, Connah's Quay which will both be on site by March 2016. Staff recharges and maximisation of grant income (£0.032m).	
Total Community & Enterprise	12.923	11.822	(1.101)	(1.099)		

OUTTURN - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance Outturn (£m)	Variance Month 12 (£m)	Cause of Major Variance	Action Required
Streetscene & Ancillary Services & Performance - Waste Disposal & Waste Collection	6.592	7.519	0.927	0.927	<p>Reduced electricity sales from gas engines following equipment breakdown and fluctuating levels of gas extraction is now estimated at £0.160m.</p> <p>Further options are being considered and consultation undertaken in relation to the proposed closure of Hope recycling centre. In addition, changes to the later than expected introduction of new operating times at Connah's Quay and Flint sites will result in a total projected shortfall on the budgeted efficiency of £0.160m.</p> <p>Delayed implementation of delivery service for waste containers £0.050m and introduction of charge for second waste bin £0.025m.</p> <p>Under achievement in the recycling market due to a volatile period with fluctuating re-cycle sale values £0.375m. No compost income has been received from Denbighshire CC (£0.060m budget) as they will not be using the composting facilities at Greenfield until the 2016/17 financial year.</p> <p>Additional costs of £0.040m for hire of loading shovels at Greenfield HRC Site, protective clothing costs and equipment purchase and increase in estimated waste treatment tonnages of £0.043m through to the 31st March.</p> <p>£0.010m of increase relating to NE Hub Food Waste. The food waste contractor requesting additional funds due to a change in law due to the withdrawal of the Levy Exemption Certificates which ceased from 31/07/15.</p>	<p>Potential for investment to upgrade/install new extraction wells and new management arrangement.</p> <p>Reported through Programme Board Efficiency Tracker.</p> <p>Reported through Programme Board Efficiency Tracker.</p> <p>Monitor recycling market closely and amend projections accordingly.</p> <p>Monitor Supplies & services and implement commitment challenge.</p>

OUTTURN - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance Outturn (£m)	Variance Month 12 (£m)	Cause of Major Variance	Action Required
Ancillary Services & Performance - Parking & Enforcement	0.114	0.193	0.079	0.079	Shortfall from Business Planning proposals following delays in the implementation of car parking charges and Penalty Charge Notice (PCN) enforcement across the County.	Monitor Car Parking Income closely and amend projections accordingly.
Bereavement Services	0.280	0.240	(0.040)	(0.040)	Increased income in burial fees for the last quarter of the year.	
Ancillary Services & Performance - Other Variances	0.519	0.516	(0.003)	(0.003)	Minor Variances.	Reported through Programme Board Efficiency Tracker.
Logistics & Resource Services - Fleet	4.807	4.737	(0.070)	(0.070)	Projected reduction in annual fuel costs, due to reducing fuel prices and more efficient usage of vehicles.	
Transportation & Logistics - other Variances	8.552	8.437	(0.115)	(0.120)	Reduced cost of transport for Social Services, Schools and Bus Services.	Reported through Programme Board Efficiency Tracker.
Highways Strategy & Network	7.406	7.527	0.121	0.117	Delay in the full externalisation of grass cutting service offset by some additional income for hedge cutting £0.030m. Delay in the implementation of the reduced cleansing standards and zero tolerance on littering £0.090m. Reduced Ground Work operations following transition into winter related work and additional staff recharges (£0.040m). Additional patching works of £63k following flood damage are reported at Period 12. Due to the below average winter up to the end of March 2016, it is anticipate there will be an underspend of (£0.050m) within winter maintenance.	Reported through Programme Board Efficiency Tracker. Reported through Programme Board Efficiency Tracker. Monitor Employee Costs.
Highway Network - other Variances	0.191	0.191	0.000	0.000	No Variance.	
Total Streetscene & Transportation	28.461	29.360	0.899	0.890		

OUTTURN - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance Outturn (£m)	Variance Month 12 (£m)	Cause of Major Variance	Action Required
Planning & Environment Pest Control Dog Warden	0.043	0.056	0.013	0.013	Potential Shortfall in the self financing position.	Monitor level of services provided and adjust income projections as appropriate.
Licensing	0.002	0.008	0.006	0.006	3 year and 5 year licence income carried forward as a PIA into 2016/17.	Monitor level of services provided and adjust income projections as appropriate.
Community - Aggregate of other Variances	0.691	0.724	0.033	0.033	Commitment challenge successful in reducing the level/value of future projected expenditure.	Continue to monitor committed expenditure and reduce/remove where possible.
Animal Health & Defra	0.126	0.155	0.029	0.029	Reduced DEFRA Grant Funding, resulting in the partnership with Wrexham CBC ending in December 2015 and the income target remaining within the service. Offset by the receipt of the Animal Feed Service Grant of £0.017m from the Food Standards Agency.	Investigate ways to reduce Grant Income target through potential budget realignment as total funding will cease from 2016/17.
Business - Aggregate of other Variances	1.485	1.475	(0.010)	(0.010)	Food controls budget funding reduction from 2015/16 was not provided as anticipated.	Continue to monitor committed expenditure and reduce/remove where possible.
Planning Control & Enforcement	(0.133)	(0.025)	0.108	0.103	Shortfall from Planning Application fees not being increased by 15% until October, 2015 under the Planning (Wales) Bill. This was originally proposed for April, 2015 and reflected in Business Planning efficiencies. This was offset with the level of Pre Planning Application Fee Income being higher than expected.	Planning Fee Income levels will be closely monitored.
Development - Aggregate of other Variances	0.133	0.113	(0.020)	(0.025)	Commitment challenge successful in reducing the level/value of future projected expenditure.	Continue to monitor committed expenditure and reduce/remove where possible.
Portfolio Aggregate of other Variances	3.080	3.006	(0.074)	(0.071)	Commitment challenge successful in reducing the level/value of future projected expenditure.	Continue to monitor committed expenditure and reduce/remove where possible.
Total Planning & Environment	5.427	5.512	0.085	0.078		

OUTTURN - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance Outturn (£m)	Variance Month 12 (£m)	Cause of Major Variance	Action Required
Education & Youth						
Primary & Early Years Education	0.868	0.864	(0.004)	(0.004)	Minor Variances.	
Secondary, 14-19 & Continuing Education	1.067	1.073	0.006	0.005	Minor Variances.	
Inclusion Services	7.489	7.664	0.175	0.289	Following further reconciliation of the Out of County accounts and review of year end accruals, the final outturn has now been amended.	
Access (School Planning & Provision)	0.498	0.476	(0.022)	(0.022)	Variance change due to higher personal injury claims than predicted. Other minor variances also effect this.	
21st Century Schools	0.196	0.196	0.000	0.000	No Variance.	
Youth Services	1.475	1.462	(0.013)	(0.013)	Minor Variances.	
Commissioning & Performance	0.338	0.321	(0.017)	(0.016)	Vacancy savings following a Senior Management Restructure with Education and Youth Portfolio.	
School Management & Information Team	0.214	0.149	(0.065)	(0.066)	Vacancy savings following a Senior Management Restructure with Education and Youth Portfolio. Shared salary costs have now been agreed with Transportation.	
Total Education & Youth	12.145	12.205	0.060	0.173		

OUTTURN - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance Outturn (£m)	Variance Month 12 (£m)	Cause of Major Variance	Action Required
Schools						
Primary & Early Years Education	44.924	44.924	0.000	0.000	No Variance.	
Secondary, 14-19 & Continuing Education	36.112	36.112	0.000	0.000	No Variance.	
Inclusion Services	3.933	3.933	0.000	0.000	No Variance.	
Total Schools	84.969	84.969	0.000	0.000		
People & Resources						
HR&OD	2.263	2.230	(0.033)	(0.033)	A 2015/16 budget efficiency of £0.105m is being reported as not achievable, in addition to this there is an overspend on the Disclosure & Disbarring Service of £0.009m and Software of £0.020m. These overspends are being partially offset by workforce underspends of (£0.155m). There are minor underspend variances of (£0.012m).	The efficiencies are expected to be achieved in full next year. Workforce underspends are in-year only.
Corporate Finance	2.361	2.266	(0.095)	(0.096)	A 2015/16 budget efficiency is being reported as being partially achieved with a shortfall of £0.019m. This is being offset by temporary workforce underspends of (£0.123m). There are minor overspend variances of £0.009m.	The efficiencies are expected to be achieved in full next year. Workforce underspends are in-year only.
Total People & Resources	4.624	4.496	(0.128)	(0.129)		

OUTTURN - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance Outturn (£m)	Variance Month 12 (£m)	Cause of Major Variance	Action Required
Governance						
Legal Services	0.610	0.548	(0.062)	(0.061)	A grant from Welsh Government has been awarded for (£0.092m) as a contribution to costs incurred in dealing with claims from personal search companies for refunds of Local Land Charges Register (LLCR) search fees charges. There are minor variances of £0.030m.	Underspend is not expected to be recurrent.
Democratic Services	1.908	1.986	0.078	0.078	The overspend is due a delay in achieving an efficiency of £0.110m which was agreed within the 2014/15 budget. An underspend of (£0.032m) is due to minor variances.	The efficiency is expected to be achieved in full next year.
Internal Audit	0.416	0.410	(0.006)	(0.006)	Minor Variances.	Underspend is not expected to be recurrent.
Procurement	0.138	0.253	0.115	0.115	This overspend is due to the non-achievement of an efficiency of £0.116m within 2015/16 and a minor underspend of (£0.001m).	Overspend is not expected to be recurrent. The efficiency is expected to be achieved in full next year.
Business Support	0.739	0.711	(0.028)	(0.028)	Minor Variances.	Underspend is not expected to be recurrent.
Records Management	0.175	0.184	0.009	0.010	Minor Variances.	Overspend is not expected to be recurrent.
ICT	4.726	4.692	(0.034)	(0.034)	Minor Variances.	Underspend is not expected to be recurrent.
Total Governance	8.712	8.784	0.072	0.074		

OUTTURN - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance Outturn (£m)	Variance Month 12 (£m)	Cause of Major Variance	Action Required
Organisational Change						
Public Libraries & Arts, Culture & Events	1.794	1.787	(0.007)	(0.007)	Minor Variances.	
Museums Service	0.064	0.064	0.000	0.000	No Variance.	
County Archives	0.266	0.266	0.000	0.000	No Variance.	
Leisure Services	4.038	4.033	(0.005)	(0.005)	£0.070m Deeside Ice Rink income pressure offset by premises & supplies cost savings of (£0.075m).	
Community Assets	0.018	0.023	0.005	0.005	Minor Variances.	
Valuation & Estates	(0.808)	(0.779)	0.029	0.030	£0.029m shortfall in industrial estate rental income.	
Property Design & Consultancy	1.828	1.711	(0.117)	(0.117)	(£0.072m) of Projected costs relating to the demolition of Connah's Quay office has been met through alternative funding. (£0.035m) of energy savings on Admin buildings. Underspend of (£0.010m) on statutory monitoring.	This financial year Maintenance and Design have exceeded income expectation, next year there will potentially be a shortfall as more feasibility works have been commissioned which are non chargeable. Also the service is subject to a restructure, resulting in a new method of fee charging.
Engineering Services	0.000	0.000	0.000	0.000	No Variance.	
Facilities Services	1.654	1.556	(0.098)	(0.095)	Careful monitoring of provisions and additional income anticipated over and above income target from increased uptake in school meals of (£0.069m). Additional income of (£0.033m) achieved on cleaning. Other minor variances of £0.004m.	
Total Organisational Change	8.854	8.661	(0.193)	(0.189)		

OUTTURN - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance Outturn (£m)	Variance Month 12 (£m)	Cause of Major Variance	Action Required
Chief Executives	3.087	2.965	(0.122)	(0.122)	The underspend is due to workforce savings of (£0.092m) and also a reduction in Core Funding Agreements of (£0.028m). There is an underspend of (£0.042m) relating to the budget required for performance related increments. There are minor overspend variances of £0.040m.	The employee savings of (£0.092m) are expected to be in-year only.
Total Chief Executives	3.087	2.965	(0.122)	(0.122)		

OUTTURN - SUMMARY

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance Outturn (£m)	Variance Month 12 (£m)	Cause of Major Variance	Action Required
Central & Corporate Finance	23,109	22,000	(1,109)	(1,106)	There is no need to borrow this financial year, as capital expenditure is later than planned, resulting in short term savings from interest costs built into the budget. There has also been an increased return on Investment income of (£0.059m). Balance of unused Non Standard Inflation from previous year (£0.240m) and current year (£0.125m). Pension Actuarial Review (£0.912m) due to lower than anticipated costs of additional contributions. Projected under-recovery of contribution to pension fund £0.159m. Coroners projected 2015/16 overspend of £0.028m. Estimated Workforce Efficiency of £0.300m considered unachievable in year. One off identified efficiencies (£0.300m) in relation to the Independent Living Fund (ILF). Higher than projected income as a result of Rent Review for Unilever (£0.191m). External Audit Fees are anticipated to be lower than budget (£0.099m) this is under review with Wales Audit Office. Received no charge on three quarters of the year in relation to corporate Bank Charges (£0.047m). Reduced Carbon Allowances as a result of reduced emissions in 15/16 of (£0.047m). One off / time limited, Unbudgeted costs of £0.336m in relation to former Euticals Ltd - Sandycroft site. Support Service Recharge, which is only known at year end £0.086m. Minor Variances of £0.002m.	Review of CLIA has mitigated this position. Reviewed as part of Medium Term Finance Strategy, Corporate Financing Options.
Total Central & Corporate Finance	23,109	22,000	(1,109)	(1,106)		
TOTAL	251,457	249,968	(1,489)	(1,372)		

2015/16 Efficiencies Month Outturn - Under or Over Achieved

Portfolio	Original Efficiency	Revised Efficiency	(Under)/Over
	2015/16 £(m)	2015/16 £(m)	Achievement 2015/16 £(m)
People & Resources			
Review of specialist finance functions to identify efficiencies in process	0.170	0.166	(0.004)
Ensure continuation of grant maximisation opportunities identified in 2014/15	0.100	0.081	(0.019)
Review of specialist human resources functions to identify efficiencies in process	0.105	0.000	(0.105)
Total People & Resources	0.375	0.247	(0.128)
Governance			
Procurement Supplier Charging	0.116	0.000	(0.116)
	0.116	0.000	(0.116)
Central and Corporate Finance			
Workforce efficiency proposal	0.300	0.000	(0.300)
Central Loans and Investment Review	1.830	1.230	(0.600)
Total Central & Corporate Finance	2.130	1.230	(0.900)
Social Services			
Develop means testing approach for minor adaptations	0.100	0.000	(0.100)
Review model/costs contracts for catering	0.050	0.000	(0.050)
Rationalise the number of sites where In-House short term care is provided	0.075	0.110	0.035
Develop a 'progression' model for Supported Living	0.250	0.145	(0.105)
Review commissioning with Action for Children	0.075	0.015	(0.060)
Regional approach to advocacy	0.053	0.000	(0.053)
Review and realign funding to voluntary sector	0.203	0.065	(0.138)
Total Social Services	0.806	0.335	(0.471)
Community & Enterprise			
Close the personal answering service for main switchboard telephone	0.099	0.125	0.026
Welfare Rights Team Review	0.020	0.035	0.015
Community Centres	0.048	0.096	0.048
Community Based Accommodation Support Service	0.030	0.090	0.060
Telecare Charging	0.200	0.139	(0.061)
Stopping sending remittance advices to Landlords	0.054	0.013	(0.041)
In-house bailiff service	0.100	0.070	(0.030)
Removal of Post Office as payment option	0.028	0.017	(0.011)
Review Single Person Discount	0.150	0.270	0.120
Senior Management Restructure	0.100	0.074	(0.026)
Total Community & Enterprise	0.829	0.929	0.100
Streetscene & Transportation			
Introduce non-generic Streetscene roles (3 year plan)	0.080	0.115	0.035
Rationalise HRC Sites	0.400	0.240	(0.160)
Removing the Waste Containers delivery service	0.150	0.100	(0.050)
Introduce Charge for 2nd Garden Waste Bin	0.050	0.025	(0.025)
Develop Energy Production at Landfill	0.050	0.000	(0.050)
Cease real time information system at bus stops	0.020	0.025	0.005
Charge Maintenance of Bus Shelters to Community & Town Councils	0.005	0.000	(0.005)
Remove Demand Responsive Transport & review all other subsidised routes	0.075	0.050	(0.025)
Externalise grass cutting service	0.075	0.025	(0.050)
Reduced Street Lighting resource	0.050	0.038	(0.013)
Remove second grass cut for highway verges	0.030	0.025	(0.005)
Car Parking Charges	0.400	0.290	(0.110)
Part night street lighting in residential areas	0.020	0.030	0.010
Winter Maintenance (Car Parks and standard)	0.150	0.170	0.020
Reduce Cleansing standards zero tolerance litter	0.150	0.060	(0.090)
Total Streetscene & Transportation	1.705	1.193	(0.513)
Planning & Environment			
Staffing & Collaboration	0.024	0.048	0.024
Animal & Pest Control	0.030	0.007	(0.023)
Increased Planning Fees (15% WG increase)	0.135	0.050	(0.085)
Increase in number of Planning Applications	0.060	0.050	(0.010)
Additional elements of charging (discharge of conditions)	0.050	0.030	(0.020)
Pre-Planning Advice PDM111952P	0.020	(0.036)	(0.056)
Total Planning & Environment	0.319	0.149	(0.170)
		%	£
Total 2015/16 Budget Efficiencies		100	12.874
Total Projected 2015/16 Budget Efficiencies Underachieved		17	2.197
Total Projected 2015/16 Budget Efficiencies Achieved		83	10.677

APPENDIX 4

Movements on Council Fund Unearmarked Reserves

	£m	£m
Total Reserves as at 1 April 2015	10.515	
Less - Base Level	(5.769)	
Total Reserves above base level available for delegation to Cabinet		4.746
Less - Allocation from the Contingency Reserve for the costs of the speed limit review		(0.210)
Less - Allocation from the Contingency Reserve for the contribution to meet the estimated increase in levy required to meet past and future claim liabilities in relation to the former Municipal Mutual Insurance company		(0.800)
Less - Allocation from the Contingency Reserve to meet the resource requirements for specialist social work for child protection		(0.100)
Less - Allocation from the Contingency Reserve to renew invest to save finds to support organisational change		(0.750)
Plus final Outturn (Subject to Audit)		1.489
Total Contingency Reserve as at 31st March 2016 (Subject to Audit)		4.375

HRA Major Variance Report - Outturn

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Variance	Action Required
Estate Management	1,634	1,521	(0.113)	(0.113)	(£0.067m) relates to an underspend on salary costs. (£0.012m) relates to an underspend on printing costs. Court costs and Giro Charges have contributed an underspend of (£0.055m). Rechargeable works create a pressure of £0.019m due to non payment of invoices. Tenants Incentive scheme has contributed a saving of (£0.017m). The remaining £0.019m relates to other minor variances.	
Rent Income	(29,377)	(29,600)	(0.223)	(0.223)	(£0.259m) relates to an adjustment in the expected bad debt provision for Rent Income based on the final outturn of aged debt as at year end compared to an earlier projection in quarter 3. The costs associated with the water surplus are expected to rise by £0.018m based on what has been recovered vs actual spend. £0.030m relates to additional expenditure on Garden Services. The remaining (£0.012m) relates to other minor efficiencies.	
Repairs & Maintenance	8,394	8,105	(0.289)	(0.276)	(£0.324m) of the projected underspend relates to salaries as a result of in-year vacancies and budgeting at the top of scale. (£0.087m) of the projected underspend relates to materials. £0.029m profit share relating to last year and careful monitoring has contributed to this underspend. £0.042m relates to a pressure on transport and fleet costs. £0.074m relates to unachieved income recharges. The remaining £0.019m relates to minor variances.	
Finance & Support	2,427	2,413	(0.014)	(0.246)	Removal of the projection for delivering the Handyman Service releases a (£0.038m) underspend. (£0.029m) of the projected underspend relates to consultancy and conferences. Redistribution of salaries across departments and services has realised a (£0.124m) underspend. Agile working equipment for HRA is projected to cost £0.027m. Insurance Reserve has increased by £0.065m. relates to a change to the reporting for Support Service Recharges which is offset by a saving below. £0.040m relates to an overspend on Support Service Recharges. The remaining (£0.031m) relates to other minor efficiencies.	A 2015/16 budget allocation of £0.244m will be carried forward to 2016/17 to fund the Implementation of Job Scheduling. This is one of the priorities in the HRA Business Plan.

HRA Major Variance Report - Outturn

Service	Revised Budget (£m)	Projected Outturn (£m)	Variance (£m)	Variance Last Month (£m)	Cause of Variance	Action Required
Landlord Services	0.882	1.002	0.120	0.119	Cleaning charges and utility costs for the community centres brought into the HRA from Council Fund have received a charge in the amount of £0.096m which was an unexpected cost. Garden Charges have underspent by (£0.064m) due to staff vacancies and lower contractor costs. A review of communal area costs has resulted in an in-year pressure of £0.090m through contractor work. Vehicle hire has reduced by (£0.003m) on receipt of full year costs. Minor variances amount to £0.001m.	
HRA Subsidy	0.000	0.122	0.122	0.122	£0.122m relates to a post audit adjustment relating to Housing Subsidy.	
Other variances (aggregate)	16.274	16.730	0.456	0.524	£0.711m relates to the additional balance contributed towards capital expenditure. This will contribute towards demolition costs for the Walks and Leas sites in Flint. Funding costs this way delays borrowing for 12 months and avoids unnecessary interests charges. (£0.179m) relates to reduced Capital Financing recharges. (£0.076m) relates to a change in accounting for Support Services Recharges which offsets the pressure above.	
Total :	0.234	0.293	0.059	(0.093)		