

Budget Monitoring Report
Council Fund Variances

MONTH 12 - SUMMARY

Service	Approved Budget (£m)	Projected Outturn (£m)	Annual Variance (£m)	Impact of Covid-19 (£m)	Last Month Variance (£m)	Cause of Major Variances greater than £0.050m	Action Required
Social Services							
Older People							
Localities	19.096	18.473	-0.623		-0.605	The net position of residential care was £0.573m underspent. This includes the cost of residential care placements net of income received such as property charges and contributions from Health. There was a decline in the demand for residential care placements due to COVID-19. Day care is £0.058m under budget, this service is currently closed and will be reopened only when it is safe to do so. Domiciliary and Direct Payments are reporting a combined overspend of £0.203m based on the amount of care provided. The Localities Team staff budget was underspent by £0.141m due to a number of staff not yet on top of scale, some temporary reduced hours and in-year savings on travel costs. The minor adaptations budget was £0.058m underspent.	
Community Transformation Fund	0.000	0.061	0.061		0.045	The Community Transformation grant was overspent due to costs for a temporary residential home, opened to assist with the pandemic, being higher than expected. These costs are mitigated by underspend on other budgets with Older Peoples services.	
Resources & Regulated Services	8.035	7.476	-0.560		-0.478	The Councils in-house care provision underspent by £0.554m. Day care was underspent by £0.006m, day centres were closed and will only open once it is safe to do so. The day centre staff are deployed to residential care to assist in delivering the service, however the staff costs are still recorded against the day care budget. Homecare is £0.052m underspent. Employee costs are incurred as a result of the amount of homecare delivered. Residential care was underspent by £0.055m. Extra care was underspent by £0.441m due to the delayed opening of Plas yr Ywen in Holywell.	
Impact of Covid-19	0.000	0.006	0.006	0.006	0.006		
Minor Variances	1.224	1.216	-0.008		-0.028		
Adults of Working Age							
Resources & Regulated Services	25.464	25.155	-0.309		-0.085	The outturn represents the full cost of care packages for the financial year.	
Disability Services	0.657	0.839	0.182		0.082	The overspend was due to the cost of care packages for young people transferring into Adult Social Services, net of any contributions from Welsh Government and Health.	
Administrative Support	0.328	0.247	-0.081		-0.072	Not all staff have been paid at top of grade and there are also some staff who were seconded from this service. In addition there have been in-year savings on staff travel costs.	
Residential Placements	1.297	2.004	0.707		0.704	The overspend was the cost of social care for people within the Mental Health service. These costs include nursing and residential care, domiciliary care and Direct Payments.	
Minor Variances	3.450	3.218	-0.232		-0.227		
Children's Services							
Flintshire Independent Co-Ordinator	0.112	0.040	-0.073		-0.082	Eligibility criteria for the Flying Start grant was adjusted to allow for some costs, usually funded from this budget, to be funded from the grant instead. The underspend was due to transferring these costs to the grant.	

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Family Placement	2.621	2.843	0.223		0.138	The overspend was due to service demand from the number of foster placements. In some instances, these avoid having to make expensive Out of County placements. The main pressures are payments for foster carers, foster agencies and special guardianship payments.	
Early Years & Family Support	0.306	0.232	-0.074		-0.007	Changes to the eligibility for the Children and Communities Grant has meant costs usually funded from this budget have been transferred to the grant to maximise the claim.	
Legal & Third Party	0.225	0.545	0.320		0.293	Legal costs are overspent due to the number of cases going through the courts and use of some external legal professionals. Direct Payments have also increased in demand	
Residential Placements	0.441	0.378	-0.062		0.003	Changes to the eligibility for the Children and Communities Grant has meant costs usually funded from this budget were transferred to the grant to maximise the claim.	
Professional Support	5.346	5.468	0.122		0.075	To support adequate levels of child protection, the established staffing structure needs to be at a sufficient level to meet mandatory safeguarding standards. Vacancies are therefore minimised and additional temporary posts are necessary.	
Minor Variances	0.624	0.582	-0.042		-0.003		
Safeguarding & Commissioning							
Charging Policy income	-3.060	-2.535	0.525		0.513	A misinterpretation of complex financial assessment rules was detected. This resulted in a number of service users being overcharged over a number of years. The overspend is due to the cost to reimburse service users of any overcharges. This is being partially mitigated by recoupment of some Direct Payments.	
Business Support Service	1.224	1.146	-0.077		-0.073	This variance is on employee costs and due to some staff not yet paid top of scale and some staff opting out of the pension scheme	
Management & Support	-2.057	-2.145	-0.088		-0.058	The underspend is due to not having to contribute towards the Regional Collaboration unit in 2020/21. There is a carry forward for additional Social Worker qualification costs.	
Impact of Covid-19	0.000	-0.219	-0.219	-0.219	-0.400	The underspend is due to Hardship funding received from Welsh Government to support the Councils in-house care provision. Most additional costs incurred due to COVID-19 are staff costs reported within their respective service areas.	
Minor Variances	3.141	2.916	-0.225		-0.038		
Total Social Services (excl Out of County)	68.472	68.218	-0.255	-0.214	-0.296		
Out of County							
Children's Services	7.437	8.274	0.837		0.860	The pressure reflects the current cohort of placements with significant numbers of new placements in recent months together with a number of placement changes at higher cost due to breakdowns of placements	
Education & Youth	4.504	4.375	-0.129		-0.064	The underspend reflects the current cohort of Education placements with demand for new placements still being maintained.	
Total Out of County	11.940	12.649	0.708	0.000	0.796		
Education & Youth							

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Inclusion & Progression	4.312	4.299	-0.013		-0.004	The service has had an agreed budget carry forward amount of £0.131m.	
Integrated Youth Provision	1.353	1.143	-0.210	-0.090	-0.234	Includes an underspend of -£0.090m on Youth Centres due to closures arising from COVID-19 safety measures producing savings on building cleaning and some relief staffing costs. Also includes a total saving of -£0.101m on the Youth Justice Service mainly due to a delay in recruitment to a new post and savings on staff travel and third party payments	
School Improvement Systems	1.709	1.380	-0.329		-0.339	Savings arising from the challenge of non-essential spend. Early Entitlement savings due to demography and reduced number of settings requiring funding. COVID-19 has caused a significant reduction of non-maintained settings requiring funding due to low numbers. WG recently announced top-up funding to support payments to non-maintained settings which caused another favourable variance within the service.	
School Planning & Provision	0.676	0.622	-0.054		-0.056	Mainly a saving against the provision for third party/public liability insurance claims	
Minor Variances	0.739	0.770	0.031		-0.005		
Total Education & Youth	8.790	8.215	-0.575	-0.090	-0.638		
Schools	98.701	98.701	-0.000		-0.000		
Streetscene & Transportation							
Service Delivery	8.839	9.537	0.698		0.422	The service has incurred pressures of £0.110m security costs driven by vandalism at the Household Recycling Centres, followed by additional costs of £0.190m in CCTV hardware upgrade. There have been costs of £0.057m in JCB vehicles that were not covered by capital grant. Additional incurred costs in Waste Operations: £0.180m of hire and repairs, £0.130m rental of equipment and traffic management. Streetlighting incurred an £0.080m income pressure on the Community Income Budget.	
Highways Network	7.764	8.321	0.558		0.373	Highways network incurred this variance as a result of a carry forward request being required in relation to a match funding contribution on electric recycling vehicles following grant funding being confirmed by WG on 15th March 2021. The Council ordered the vehicles and they are due to be delivered in September 2021 and this contribution will meet the terms and conditions of the grant funding. The service incurred a further £0.098m of expenditure on Principal inspections. The remaining overspend is related to winter maintenance costs following above average winter conditions and additional salt usage requirements.	

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Transportation	9.366	8.715	-0.651		-0.687	School Transport operators have been supported during school closures by receiving 75% of their contracted values. In addition, a number of school routes have been re-procured to reflect current arrangements for operation in the school year. This has resulted in a net underspend in School Transport of £0.499m. It should be noted however that the improvement from the 75% will only impact during COVID-19 circumstances. There are increased cost pressures for Social Services and Childrens Services transport totalling £0.080m. In addition Transportation Strategy is £0.100m underspent, due to a delay in School Crossing Patrol's recruitment due to COVID-19.	
Regulatory Services	4.681	4.587	-0.095		0.215	Parc Adfer has experienced a positive outturn of £0.200m caused by a reduction of non domestic rates and successful COVID-19 Claim. This has been offset by car park income losses of £0.255m, following amendments to WG Income Loss Funding eligibility criteria. In mitigating the overall overspend, higher income in burial fees of £0.040m was received due to increased death rates.	
Impact of Covid-19	0.000	-0.006	-0.006	-0.006	0.065	Following a full reconciliation and review of Streetscene expenditure and income loss relating to the COVID-19 Pandemic, all relevant details are consolidated in one code. This has been done to facilitate enhanced reporting and monitoring of the impact.	
Other Minor Variances	0.000	0.000	0.000		0.000		
Total Streetscene & Transportation	30.650	31.154	0.504	-0.006	0.389		
Planning, Environment & Economy							
Business	1.692	1.628	-0.065		0.027	Underspend as a result of additional hours of Enforcement Staffing due to the pandemic recharged to the COVID Hardship Fund	
Development	0.023	-0.066	-0.089		-0.072	Higher than anticipated actual fee income levels received during the month for Planning, Building Control and Land Charges services	
Regeneration	0.511	0.664	0.153		0.046	Agreed carry forward of WG COVID Admin Fee Grant £0.058m; additional capital expenditure funded by service £0.023m ; Markets fee income loss and unachieved historic efficiency £0.060m	
Management & Strategy	1.272	1.221	-0.051		-0.040	Vacant posts and commitment challenge across the service	
Minor Variances	2.290	2.374	0.084		0.111		
Total Planning & Environment	5.789	5.821	0.032	-0.000	0.071		
People & Resources							
HR & OD	2.398	2.327	-0.070		-0.104	Favourable variance due to the agreed recharge for overheads claimed from the TTP project for hosting the service on behalf of the region.	
Corporate Finance	2.062	2.060	-0.001		-0.033		
Impact of Covid-19	0.000	0.000	0.000	0.000	0.000		
Total People & Resources	4.459	4.387	-0.072	0.000	-0.137		
Governance							

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Legal Services	0.736	0.844	0.108		0.129	Overspend as a result of employing locums covering absence to ensure continuing client service delivery in the area of child protection; historical efficiency target that was dependant on demand reduction in another service that has not occurred therefore preventing the consequent achievement of the efficiency. The overspend is mitigated by vacant posts and higher than anticipated fee income levels and commitment challenge across the service.	
Democratic Services	2.098	1.991	-0.107		-0.098	Reduced take up of Members Allowances and savings from travelling expenses due to remote working, non requirement to resource Electoral Canvassers; commitment challenge across the service	
Internal Audit	0.826	0.766	-0.061		-0.055	Vacant post within Internal Audit ; reduced expenditure on postage costs within Central Despatch	
ICT	4.445	4.384	-0.062		-0.060	Reduced expenditure on Records Management together with commitment challenge across the service	
Customer Services	0.731	0.632	-0.099		-0.054	Favourable variance following the receipt of the Welsh Government Hardship Fund Fee Income Loss claim; vacant posts and commitment challenge across the service.	
Revenues	0.037	-0.345	-0.382		-0.377	Favourable variance as a result of the surplus on the Council Tax Collection Fund, Welsh Government Lockdown Grant Admin Fees received, vacant posts and minor variances across the service	
Impact of Covid-19	0.000	0.000	0.000	0.000	-0.000		
Minor Variances	0.320	0.284	-0.036		-0.038	Cumulative minor variances across the portfolio	
Total Governance	9.193	8.555	-0.638	0.000	-0.553		
Strategic Programmes							
Leisure	4.943	4.527	-0.416		-0.376	The Climate Change Levy (CCL) was in prior years paid as a separate one off charge. However from 2019 the energy provider changed the way they issued costs for CCL and these charges are now included in service specific utility bills within the centralised budgets.	
Minor Variances	0.000	0.031	0.031		0.030	Cumulative minor variances across the portfolio	
Total Strategic Programmes	4.943	4.558	-0.385	0.000	-0.346		
Housing & Assets							
Enterprise Centres	-0.217	-0.112	0.105		0.099	Pressure due to loss of income in respect of void units	
Property Holdings	-0.095	-0.041	0.054		0.048	Reduced rent income following sale of asset	
Caretaking & Security	0.262	0.179	-0.083		-0.066	Mainly staffing cost savings due to vacancies	
CPM & Design Services	0.505	0.574	0.069		0.070	Due to a shortfall of fee income recovered by the Design Services team following impacts of a change to the way fees are charged for their work supporting the Council's capital programme. This has been partly mitigated by an allocation from a reserve earmarked for this purpose.	
Centralised Costs	3.353	2.255	-1.098		-1.011	Overall positive variance of (£1.098m). (£0.580m) from NDR savings - predominantly from the demolition of Phases 3&4 at County Hall. (£0.718m) savings on Electric, gas and water due to reduced consumption over the year as well as benefitting from reduced rates .	

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Benefits	11.665	11.814	0.149		0.135	Staffing cost pressures are being partly offset by WG through the COVID-19 Hardship Fund.	
Housing Solutions	1.091	0.902	-0.190		-0.186	Savings on Bed and Breakfast accommodation due to managing demand through use of temporary accommodation	
Council Fund Housing	-0.324	-0.198	0.126		0.161	Reduction of internal Housing Support grant allocation due to eligibility issues and pressure arising from new service contract for Carelink with additional increase in pressure arising from charges from the outgoing contractor.	
Impact of Covid-19	0.000	-0.027	-0.027	-0.027	0.011		
Minor Variances	-0.106	-0.150	-0.043		-0.038		
Total Housing & Assets	16.135	15.197	-0.938	-0.027	-0.777		
Chief Executive's	2.750	2.486	-0.264		-0.318	Vacant posts across the Service	
Impact of Covid-19	0.000	0.000	0.000	0.000	0.000		
Central & Corporate Finance	24.165	23.858	-0.307		-0.102	Over recovery of planned pension contributions recoupment against actuarial projections based on the level of contributions received during the year. Final outturn on Matrix rebates, and inflation pressures anticipated, but not required in 2020/21.	
Impact of Covid-19	0.000	0.004	0.004	0.004	0.000		
Grand Total	285.986	283.801	-2.185	-0.333	-1.912		