

Budget Monitoring Report
Council Fund Variances

Outturn - SUMMARY

Service	Movement between Periods (£m)	Narrative for Movement between Periods greater than £0.025m
Social Services		
Older People		
Localities	-0.522	Social Care Recovery Fund grant slippage of £0.393 was transferred to this budget heading to offset Direct Payment costs. Domiciliary and Direct Payment costs were reduced by £0.160m over the last two months due to demand. Maternity leave, long term sickness absences and new vacancies have meant staff costs reduced by £0.065m. There was an additional cost within the residential budget to purchase a block bed contract to minimise hospital bed usage.
Resources & Regulated Services	0.244	It was expected that the Social Care Recovery Fund grant would fund £0.275m for hospital discharges to in-house residential care homes. However, due to admission embargos because of Covid infections this amount was unable to be used in full, meaning £0.247m of grant support was transferred from this service.
Impact of Covid-19	0.001	
Minor Variances	-0.002	
Adults of Working Age		
Resources & Regulated Services	-0.102	Amendments to care packages and subsequent costs have led to a net reduction
Children to Adult Transition Services	0.039	This was caused by net changes to care package costs
Professional and Administrative Support	0.028	Demand led changes for the Council's Supported Living Service have led to a slight increase in costs
Residential Placements	-0.034	Changes to care packages and their subsequent costs have reduced the overall cost of care with this service.
Minor Variances	-0.085	Cumulative net variances across the service
Children's Services		
Children's Development	0.040	Due to additional training costs
Family Placement	-0.036	Additional grant funding from Transformation Fund and ICF
Grants	0.057	Increased Advocacy for Children and increase to costs of the Integrated Family Support Service
Legal & Third Party	0.105	Increased costs are due to late notification of placement costs to be funded from the Targeted Support Team budget.
Professional Support	-0.095	Late allocation of grant funding to offset staffing costs.
Minor Variances	-0.013	
Safeguarding & Commissioning		
Charging Policy income	-0.030	Variation to the estimated income charged for eligible care services
Management & Support	-0.034	Predominantly due to the central telephone recharge being less than the amount budgeted.
Impact of Covid-19	-0.065	Finalisation of all Hardship Claims had meant the previous reported figure for eligible in-house services was underestimated. This was mostly due to the number of void beds in residential care homes which were supported from Hardship.
Minor Variances	-0.015	
Total Social Services (excl Out of County)	-0.520	
Out of County		
Children's Services	0.101	New placements and other placement changes
Education & Youth	-0.162	Net impacts of placement changes and ended placements
Total Out of County	-0.061	
Education & Youth		
Inclusion & Progression	-0.089	Favourable movement due to late Local Authority Education Grant (LAEG) grants. These grants have been used to offset costs incurred within the services, reducing the spend against core budgets. There has also been an agreed budget c/f of £90k from the Minority Ethnic Achievement Grant (MEAG) service.
Integrated Youth Provision	0.101	Approved c/f of underspends to 2022/23
School Planning & Provision	0.045	Tree survey work plus a number of other minor movements
Minor Variances	0.006	
Total Education & Youth	0.063	

Appendix 1

Service	Movement between Periods (£m)	Narrative for Movement between Periods greater than £0.025m
Schools	0.000	
Streetscene & Transportation		
Highways Network	0.277	Highways Network £0.200m contribution required in relation to Highways Asset Management Plan and Roads Maintenance.
Transportation	-0.057	Lower School Transport costs due to less vehicles required than originally anticipated.
Regulatory Services	-0.225	Favourable market rates for the sale of recyclable materials in a very volatile market.
Impact of Covid-19	-0.030	Additional Claim in Quarter 4 for Overtime costs in Workforce due to Covid.
Other Minor Variances	0.015	
Total Streetscene & Transportation	-0.019	
Planning, Environment & Economy		
Business	-0.117	Delayed recruitment into April, 2022 for the Private Water Supplies initiative resulting in an adjustment to the MTFS for future years therefore no further requirement to carry forward the underspend.
Community	-0.068	Commitment challenge across the service
Development	-0.106	Higher than anticipated Fee Income Levels for Planning / Land Charges
Access	0.120	Ash Die Back Expenditure funded from service
Regeneration	0.129	Capital Expenditure contribution at outturn for Warm Homes Crisis Fund
Management & Strategy	-0.127	Bad Debt Provision reduction / commitment challenge
Impact of Covid-19	0.003	
Minor Variances	0.002	
Total Planning & Environment	-0.164	
People & Resources		
HR & OD	0.026	Higher than expected expenditure on DBS Checks, Income from Employer Incentive scheme anticipated but not realised
Corporate Finance	0.045	Final Outturn figure on Grant Maximisation Income target
Impact of Covid-19	0.000	
Total People & Resources	0.072	
Governance		
Democratic Services	0.034	Agreed carry forward of underspend to resource iPads for Members
ICT	0.216	Movement relates to the payment up front for 5 year contract for Microsoft 365 Back Up solution - paid in advance to take advantage of contract savings together with carry forward £0.085m to assist in financing the replacement of Servers in Schools.
Customer Services	-0.067	Fee Income higher than anticipated
Revenues	-0.154	WG COVID Income Loss Grant Claim at Outturn
Impact of Covid-19	-0.000	
Minor Variances	-0.021	
Total Governance	0.009	
Strategic Programmes		
Minor Variances	0.002	
Total Strategic Programmes	0.002	
Housing & Assets		
Administrative Buildings	-0.066	Data Centre recharge no longer applied plus other minor changes
Property Asset And Development	-0.037	Additional consultancy fee income
CPM & Design Services	-0.206	Increased fee income
Industrial Units	-0.033	Savings on R and M costs
Benefits	0.161	Reduced underspend on Council Tax Reduction scheme and c/f of underspends
Housing Solutions	0.270	Due to c/f of underspend of £0.250m to provide additional buffer against expected pressure in 2022/23 following cessation of the WG COVID-19 Hardship Fund
Housing Programmes	0.038	Increased costs at Queensferry travellers site
Impact of Covid-19	-0.263	Due to prepayments of costs to end of September 2022 as agreed with Welsh Government
Minor Variances	-0.024	
Total Housing & Assets	-0.161	
Chief Executive's	-0.000	
Impact of Covid-19	0.000	

Service	Movement between Periods (£m)	Narrative for Movement between Periods greater than £0.025m
Central & Corporate Finance	-0.216	Final outturn on the Corporate Central Loans & Investment Account (CLIA), Matrix Rebates, Pension contributions, plus some inflationary pressures not required.
Centralised Costs	-0.023	
Impact of Covid-19	-0.001	
Soft Loan Mitigation	-0.087	IFRS 9 requires that for soft loans interest is accrued at the Effective Interest Rate (EIR) rather than the Contract Interest Rate. Capital financing regulations require that soft loan accounting doesn't impact Council Tax levels, therefore this accrual for interest at the EIR was allocated in P12 with a contra entry in P14.
Grand Total	-1.107	