

Budget Monitoring Report
Council Fund Variances

OUTTURN - 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	19.237	18.483	-0.754		-0.232	The net cost of residential care overspent by £0.432m. This included the cost of residential care placements net of the income received for this service such as property charges and contributions from Health. Day care is £0.032m under budget, this service did not resume during the year. Domiciliary and Direct Payments reported an underspend of £0.871m, this includes a contribution of £0.498m from the Social Care Recovery Fund Grant. The Localities workforce budget was underspent by £0.212m, recruitment and retention challenges meant that the service held vacancies which were not able to be recruited to. The Minor Adaptations budget was £0.045m underspent due to the in-year demand. The Sensory Service Level Agreement budget was £0.025m underspent.	
Resources & Regulated Services	8.737	8.477	-0.259		-0.503	The Councils in-house care provision underspent by £0.255m. Day care is underspent by £0.029m as day centres remained closed during the year. Homecare was £0.001m underspent, but received £0.220m additional income from the Social Care Recovery Fund grant. Residential care was underspent by £0.163m which includes a £0.028m contribution from the Social Care Recovery Fund grant. Extra Care underspent by £0.062m.	
Impact of Covid-19	0.000	0.005	0.005	0.005	0.004		
Minor Variances	1.255	1.222	-0.033		-0.031		
Adults of Working Age							
Resources & Regulated Services	26.949	27.292	0.343		0.445	The overspend is the cost of social care packages for people with learning or physical impairments. These include the cost of nursing and residential care, domiciliary care and Direct Payments, which were required to meet assessed needs.	
Professional and Administrative Support	0.342	0.274	-0.068		-0.096	Not all staff were paid at top of grade and some staff were seconded from this service.	
Supporting People	-0.323	-0.378	-0.055		-0.055	Additional grant was received this year.	
Residential Placements	1.791	2.033	0.242		0.276	The overspend is due to the cost of social care for people supported by the Mental Health service. These costs include nursing and residential care, domiciliary and Direct Payments.	
Minor Variances	4.304	4.134	-0.170		-0.123		
Children's Services							
Legal & Third Party	0.210	0.601	0.391		0.286	Legal costs overspent due to the number of cases which went through the courts and unavoidable use of legal professionals. Direct Payments also were above the budgeted demand. In addition costs for supporting and young person has fallen onto the Targeted Support Team budget.	

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Residential Placements	0.549	0.378	-0.171		-0.173	There was an in-year underspend for a registered Children's Home within Flintshire as grant funding from the Young People and Children's Services Transformation Fund was used to offset startup costs.	
Minor Variances	9.300	9.302	0.002		0.051		
Safeguarding & Commissioning							
Charging Policy income	-3.104	-3.375	-0.271		-0.241	In 2020/21 a provision was set aside to refund historic over-charges. The actual refunds were lower than the estimated amount and the surplus provision was drawn down into revenue.	
Good Health	0.705	0.654	-0.051		-0.031	There were some staffing underspends and one-off in-year grants.	
Management & Support	-2.500	-4.689	-2.189		-2.155	Welsh Government provided an additional in-year grant of £2.167m for Winter Pressures and Social Care Overspends. This grant was used to offset current spending and significantly reduced the overall Portfolio spend.	
Impact of Covid-19	0.000	-0.365	-0.365	-0.365	-0.300	Financial assistance provided from the hardship fund for in-house services.	
Minor Variances	3.677	3.709	0.032		0.025		
Total Social Services (excl Out of County)	71.130	67.758	-3.371	-0.360	-2.851		
Out of County							
Children's Services	8.417	9.394	0.977		0.876	The overspend reflects the costs of the current cohort of placements with the budget pressure being influenced by the full year impacts in 2021/22 of a number of new placements made in the second half of 2020/21. This has continued in 2021/22 with a further influx of new placements. The true pressure level has also been partly mitigated by an allocation of £0.650m of one-off grant income from the Welsh Government Social Care recovery fund.	
Education & Youth	4.504	4.354	-0.150		0.012	The underspend reflects the costs of the current cohort of placements.	
Total Out of County	12.921	13.748	0.827	0.000	0.888		
Education & Youth							
Inclusion & Progression	4.577	4.398	-0.179		-0.090	Variance due to staff savings through vacant posts. Also additional grants through the Local Authority Education Grant (LAEG) totalling £0.090m. Due to the timing of the grants, the service were unable to spend on additional services, resulting in the grants being offset against costs already incurred throughout the year. The overall variance also includes the £0.060m in-year efficiency identified for Minority Ethnic Achievement Grant (MEAG) and Education Psychologists.	

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School Improvement Systems	1.828	1.596	-0.232		-0.228	The underspend in the School Improvement service is as a result of maximising the Post 16 grants against the management team. Within the Early Entitlement service, grants have also been maximised by allocating existing staff against the grant. An efficiency of £0.100m has also been identified in relation to the WG top-up funding for non-maintained settings, releasing core budget of £0.095m and setting resources mitigated by using the Recruit, Recover, Raise Standards (RRRS) grant. The Spring 2022 contingency of £0.050m was reduced as payments to settings were lower than anticipated.	
Minor Variances	2.785	2.727	-0.057		-0.213	Minor cumulative variances across the portfolio	
Total Education & Youth	9.190	8.722	-0.468	0.000	-0.531		
Schools	102.181	102.181	0.000		0.000		
Streetscene & Transportation							
Service Delivery	8.696	8.970	0.275		0.259	The service has a recurring revenue pressure of £0.050m for security costs following vandalism at the Household Recycling Centres. Plant hire and repairs incurring additional costs of £0.050m, which is attributable to aging plant and equipment. Street lighting is also incurring a £0.095m revenue pressure on the Community Council Income Budget. Remaining £0.080m is attributable to high sickness levels and subsequent costs to provide service cover.	
Highways Network	7.899	8.361	0.462		0.185	Highways Network incurred £0.200m contribution to the Highways Asset Management Plan (HAMP) in relation to Roads Maintenance. There were significant costs in the region of £0.115m following Storm Arwen and Barra for the clean-up and making the highways network safe. Highways service area also incurred overspend in excess of £0.050m in staff costs relating to flooding and drainage costs. There are also cumulative minor variances totalling £0.037m across the service, including some additional staff recharges.	
Transportation	9.750	9.711	-0.039		0.018	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 projected net underspend in School Transport of over £0.100m. 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 Children's Services transport totalling £0.080m.	

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Regulatory Services	5.459	5.220	-0.239		-0.014	Car parking income reflects a loss of £0.268m, through maximising eligible funding from the WG Income Loss fund. The service has also incurred savings in recruitment and maintenance costs of parking machines. The overall overspend has been largely offset by favourable market rates for the sale of recyclable materials, but the markets remain volatile moving forward.	
Impact of Covid-19	0.000	0.251	0.251	0.251	0.281	Service Delivery has a recurring revenue pressure of £0.050m for additional cleaning and maintenance costs in Alltami depot as a result of the pandemic. This service area is also experiencing an additional revenue pressure of £0.090m in plant hire, maintenance and repairs. Additional costs of £0.070m incurred in contractors spend and Traffic Management, as the service was unable to provide the required training and has also faced recruitment delays during the Covid-19 Pandemic.	
Other Minor Variances	0.000	0.000	0.000		0.000		
Total Streetscene & Transportation	31.803	32.513	0.710	0.251	0.729		
Planning, Environment & Economy							
Business	1.822	1.629	-0.193		-0.077	Staff savings from vacant posts and commitment challenge across the Service.	
Development	0.041	-0.377	-0.418		-0.312	Favourable variance due to higher than anticipated fee income in Planning and Land Charges.	
Access	1.329	1.502	0.173		0.053	The adverse variance results from historic income targets not able to be met currently; additional staff time and minor variances across the service each less than £0.010m. At Month 12 Ash Die Back expenditure agreed to be resourced from the service.	
Management & Strategy	1.326	1.003	-0.323		-0.199	Staff savings from vacant posts and at Month 12 a Bad Debt Provision reduction.	
Impact of Covid-19	0.000	0.002	0.002	0.002	-0.000		
Minor Variances	1.769	1.854	0.085		0.024		
Total Planning & Environment	6.288	5.614	-0.674	0.002	-0.510		
People & Resources							
HR & OD	2.497	2.377	-0.120		-0.147	Favourable variance follows the receipt of the income from the agreed recharge for overheads claimed for the Test, Trace and Protect Project for hosting the service on behalf of the region to March, 2022. At Month 12 increased expenditure on DBS Checks not previously committed and Income for Employer Incentive Scheme previously anticipated but not realised	
Corporate Finance	2.128	2.089	-0.039		-0.085		
Impact of Covid-19	0.000	0.000	0.000	0.000	-0.000		

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Holding Accounts	0.000	0.000	0.000		0.000		
Total People & Resources	4.625	4.466	-0.160	0.000	-0.231		
Governance							
Procurement	0.320	0.262	-0.058		-0.043	Confirmation of the 2021/22 Recharge from Denbighshire CC - lower than anticipated	
ICT	4.491	4.639	0.148		-0.068	Adverse variance following the funding of a 5 year Contract for the Microsoft 365 Back Up solution and carry forward request to assist in the Server Replacement in Schools.	
Customer Services	1.043	0.895	-0.148		-0.080	Favourable variance is due to higher than anticipated fee income levels resulting from the resumption of Ceremonies following the relaxation of COVID restrictions.	
Revenues	0.497	0.084	-0.413		-0.259	Favourable variance is in the main, due to the projected potential surplus on the Council Tax Collection Fund (£0.188m), Welsh Government Lockdown Admin Grant and minor variances across the service. At Month 12 full year claim from Welsh Government COVID Hardship Fund Fee Income Loss (£0.159m)	
Impact of Covid-19	0.000	0.000	0.000	0.000	0.000		
Minor Variances	3.999	3.940	-0.059		-0.087		
Total Governance	10.350	9.820	-0.529	0.000	-0.538		
Strategic Programmes							
Minor Variances	4.648	4.611	-0.037		-0.039		
Total Strategic Programmes	4.648	4.611	-0.037	0.000	-0.039		
Housing & Assets							
Administrative Buildings	0.465	0.360	-0.105		-0.039	Mainly underspends on Repairs and Maintenance -£0.076m and cleaning costs	
Property Asset And Development	0.460	0.390	-0.070		-0.033	Savings on staffing due to vacancies	
Caretaking & Security	0.244	0.157	-0.087		-0.068	Savings on staffing due to vacancies	
CPM & Design Services	0.598	0.392	-0.206		-0.000	Due mainly to additional fee income and some staffing savings	
Industrial Units	-1.237	-1.501	-0.264		-0.230	Due to unbudgeted income received from a new lease at power generation site	
Benefits	12.881	12.755	-0.126		-0.287	Council Tax Reduction Scheme (CTRS) -£0.192m offset by bad debt provision increase for overpayments other key influences were COVID Hardship Fund income offsetting costs of additional staffing costs due to demand pressures arising from the COVID-19 pandemic	
Housing Solutions	1.066	1.154	0.088		-0.182	Mostly due to underspends on staffing due to vacancy savings and increase in Housing Support grant internal allocations	
Impact of Covid-19	0.000	-0.263	-0.263	-0.263	0.000	Impact of COVID-19 due to amount claimed from the WG COVID-19 Hardship Fund in respect of prepaid costs of temporary accommodation to end of September	
Minor Variances	0.016	0.156	0.140		0.107		

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Total Housing & Assets	14.493	13.601	-0.892	-0.263	-0.731		
Chief Executive's	2.386	2.243	-0.143		-0.142	Vacant Posts	
Impact of Covid-19	0.000	0.000	0.000	0.000	-0.000		
Central & Corporate Finance	24.659	24.149	-0.510		-0.294	Over recovery of planned pension contributions recoupage against actuarial projections based on the current level of contributions received during the year. Projected outturn on Matrix Rebates and inflation pressures anticipated, but not required.	
Centralised Costs	2.783	2.407	-0.375		-0.352	Favourable variance due to the fixed electricity rate being set lower than current market levels and an overall reduction in consumption levels.	
Impact of Covid-19	0.000	-0.001	-0.001	-0.001	-0.000		
Soft Loan Mitigation	0.000	-0.087	-0.087		0.000	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 gets allocated in P12 with a contra entry in P14.	
Grand Total	297.457	291.746	-5.711	-0.370	-4.604		