

### **Dedicated Schools Grant (DSG)**

The DSG is a ring-fenced grant comprising four individual blocks: Schools Block, High Needs Block, Early Years Block and Central Block. Allocations of the blocks are governed by the Schools and Early Years Finance Regulations. Any underspend or overspend on the grant is carried forward to future years within the accumulated balance of the DSG Earmarked Reserve.










The Department for Education (DfE) have clarified the ring-fenced status of the DSG by putting provisions into the School and Early Years Finance (England) Regulations 2020 which require that a cumulative DSG deficit must be carried forward to be dealt with from future years' DSG income, unless otherwise authorised by the Secretary of State not to do so. The updated regulations require the Council to engage formally with the DfE on recovery plans if it has a deficit balance on its DSG or if it reports a substantial reduction in its DSG surplus.

The Code of Practice on Local Authority Accounting in the United Kingdom (the Code) 2021-22 requires that where there is an in-year deficit on the DSG, this must be charged to an account established and used solely for the purpose of recognising deficits in respect of its school's budget. This account is a statutory ringfenced unusable reserve: the 'Dedicated Schools Grant Adjustment Account' (DSGAA).

The accounting treatment introduced by the regulations is limited to the financial reporting periods 2020-21, 2021-22 and 2022-23 to provide time for government and local authorities to look at budgetary and financial management strategies to reduce the deficits.

At 31 March 2021 a cumulative deficit of £1.157m was reported in the Council's DSGAA. At 31 March 2022 this had increased to £5.050m.











In 2021-22 there was an overspend on the DSG of £3.700m. The main variances were:

Service	(Under)/Over Spend £m		Main Reason for Outturn Position
High Needs Block	5.904		Increasing numbers of children assessed as needing SEND support. Overspends on top-up payments to mainstream and special schools. Also, increased numbers of children in Independent special schools combined with increases in average fees.
Central School Services Block	(0.758)		Unallocated balance as a planned contribution to deficit recovery.
Pupil Growth Funding	(0.448)		Allocations to support schools to meet KS1 pupil/teacher ratios were below the allocated budget.
Re-pooled school funding	(0.416)		Mainly relates to lower costs of maternity absences for primary school staff.
Early Years Block	(0.368)		Underspends on Nursery Education Funding £0.184m and the Early Years Improvement Service underspent by £0.177m due to staff vacancies.
Schools Block	(0.214)		Underspend reflects reduction in rates liabilities due to schools converting to academy status.
<b>TOTAL</b>	<b>3.700</b>		
Carry-forward to 2022-23 agreed in advance	0.193		-
<b>TOTAL Movement on DSG Earmarked and Unusable Reserves</b>	<b>3.893</b>		

**Public Health Grant**

The Public Health Grant is a ring-fenced grant. Any underspend or overspend on the grant is carried forward to future years, within the accumulated balance of the Public Health Grant Earmarked Reserve.

There was an overall contribution from the Public Health Grant Earmarked Reserve of £0.440m. The main variances were:

<b>Service</b>	<b>(Under)/Over Spend £m</b>		<b>Main Reason for Outturn Position</b>
One-off funding to the Childrens Services and Safeguarding and Education portfolio	1.500		To support Children's Centres and the Early Years offer.
Sexual Health GUM Out-of-Area Attendances	(0.674)		Reduced activity due to Covid-19 restrictions
Residential Rehabilitation placements for Substance Misuse/Alcohol Misuse clients	(0.290)		Reduced number of placements due to Covid-19 restrictions.
Health Checks Service with General Practices	(0.288)		Reduced activity due to Covid-19 restrictions.
Place Based Approach	(0.247)		Several projects delayed due to Covid-19 restrictions.
Other - Net Overspend	0.119		-
<b>TOTAL</b>	<b>0.120</b>		
Contributions to One-Off Expenditure	0.170		£0.160m towards Pensions Credit project and £0.010m on Substance Misuse Probation Health Trainers.
Contribution to cost of Covid outbreak management	0.150		-
<b>TOTAL Movement of Public Health Grant Earmarked Reserve</b>	<b>0.440</b>		

Appendix 14

Controlled

Summary of Underspends

	Budget £m	Actual £m	(Underspend)/ Overspend £m	Commitments £m	Balance after Commitments £m	Allocation for use of Underspends £m	Balance to remain in General Reserve £m
<b>Adult Care</b>	262.812	260.228	(2.584)	0.000	(2.584)	2.584	0.000
<b>Children's Services and Safeguarding and Education</b>	138.906	140.582	1.676	0.000	1.676	0.000	(1.676)
<b>Clean Growth and Regeneration</b>	1.108	1.005	(0.103)	0.000	(0.103)	0.103	0.000
<b>Corporate Services and Budget</b>	54.276	58.096	3.820	0.000	3.820	0.000	(3.820)
<b>Health and Communities</b>	10.553	9.010	(1.543)	1.650	0.107	0.000	(0.107)
<b>Highways Assets and Transport</b>	32.539	33.764	1.225	0.000	1.225	0.000	(1.225)
<b>Infrastructure and Environment</b>	43.061	42.661	(0.400)	0.440	0.040	0.000	(0.040)
<b>Strategic Leadership, Culture, Tourism and Climate Change</b>	12.899	12.010	(0.889)	0.225	(0.664)	0.664	0.000
<b>PORTFOLIOS TOTAL</b>	<b>556.154</b>	<b>557.356</b>	<b>1.202</b>	<b>2.315</b>	<b>3.517</b>	<b>3.351</b>	<b>(6.868)</b>

## Appendix 14

## Controlled

	Budget £m	Actual £m	(Underspend)/ Overspend £m	Commitments £m	Balance after Commitments £m	Allocation for use of Underspends £m	Balance to remain in General Reserve £m
Risk Management	24.449	0.000	(24.449)	0.000	(24.449)	0.000	24.449
Debt Charges	29.882	29.151	(0.731)	0.000	(0.731)	0.000	0.731
Interest and Dividend Income	(3.453)	(5.417)	(1.964)	0.000	(1.964)	0.000	1.964
Levies and Precepts	0.354	0.354	0.000	0.000	0.000	0.000	0.000
Corporate Adjustments	4.238	3.329	(0.909)	0.000	(0.909)	0.000	0.909
<b>TOTAL</b>	<b>611.624</b>	<b>584.773</b>	<b>(26.851)</b>	<b>2.315</b>	<b>(24.536)</b>	<b>3.351</b>	<b>21.185</b>
Post-Covid Funding Risks Reserve Release						(14.000)	14.000
Inflation Risks Reserve						10.000	(10.000)
Cyber Security Reserve						4.000	(4.000)







Appendix 14

Controlled

	Budget £m	Actual £m	(Underspend)/ Overspend £m	Commitments £m	Balance after Commitments £m	Allocation for use of Underspends £m	Balance to remain in General Reserve £m
Business Rates Risks Reserve						5.251	(5.251)
Budget Management Reserve						10.000	(10.000)
						<b>18.602</b>	<b>5.934</b>

**Traded Services****Fully Traded**






'Fully traded' trading areas are separately identifiable and have a net controllable budget of £0, i.e. there is an expectation that on average all the controllable expenditure within this area will be funded from external income.

Portfolio	Service Area	Trading Area	Gross Controllable Expenditure*	Gross Controllable Income	Contribution/ Deficit(-) to General Overheads	Performance	Is Contribution/ Deficit transferred to Earmarked Reserves?
			£m	£m	£m		
CSB	Finance & ICT	IT Support Services	1.119	1.122	0.003		No
CSB	HR	Schools Advisory Service	0.426	0.860	0.434		No
CSB	HR	Work Experience	0.109	0.163	0.054		No
CSB	Corporate Property	Direct Service Organisation Operations	19.755	19.115	-0.640		Yes
CSSGE	School Catering	School Catering + FSM checking	22.465	22.470	0.005		No
CSSGE	SORE	Swimming	0.942	0.983	0.041		No
			44.816	44.713	-0.103		

\*This is the expenditure remaining after any costs have been recharged to other service areas internal to the Council.

### Partially Traded











'Partially traded' trading areas do not have a net controllable budget of £0, but they do receive income from external entities which contributes to funding some of the discretionary services they provide.

Portfolio	Service Area	Trading Area	Budgeted Income Target  £m	Actual Income  £m	Excess/ Shortfall(- ) compared to Target £m	Performance
CSB	Legal and Democratic	Legal Services	0.451	0.422	-0.029	
CSB	Legal and Democratic	Registrars	1.394	1.966	0.572	
CSB	Corporate Property	Disability Design Team (DFG agency fees)	0.080	0.087	0.007	
CSB	Corporate Property	Estates	0.026	0.092	0.066	
CSB	Corporate Property	Energy Management: Commissioning Fees	0.065	0.072	0.007	
















Appendix 15

Controlled

Portfolio	Service Area	Trading Area	Budgeted Income Target £m	Actual Income £m	Excess/Shortfall(-) compared to Target £m	Performance
CSB	Corporate Property	Energy Management: Display Energy Certificates	0.000	0.013	0.013	
CSB	Corporate Property	Asbestos Surveys	0.053	0.055	0.002	
CSB	Corporate Property	SMHP Repairs & Maintenance Contract Mgt Fee	0.045	0.062	0.017	
CSB	Corporate Property	County Buildings incl. Members Bar	0.570	0.501	-0.069	
CSB	Corporate Property	Industrial Development	2.018	1.705	-0.313	
CSB	HR	Occupational Health Services	0.080	0.138	0.058	
CSB	HR	Learning & Development	0.399	0.434	0.035	
CSB	HR	H&S	0.177	0.155	-0.022	
CSB	HR	Payroll Services	1.683	1.737	0.054	
CSB	Finance & ICT	Exchequer	0.329	0.235	-0.094	
CSSGE	Education Improvement	Various	0.819	0.446	-0.373	

Appendix 15

Controlled

Portfolio	Service Area	Trading Area	Budgeted Income Target £m	Actual Income £m	Excess/Shortfall(-) compared to Target £m	Performance
CSSGE	Education Psychology	Education Psychology	0.528	0.743	0.215	
CSSGE	SORE	Outdoor Education & Sport	2.158	1.200	-0.958	
CSSGE	SEMH Services	Behaviour support	0.252	0.298	0.046	
CSSGE	Adult Education	Adult Education	0.579	0.143	-0.436	
CSSGE	Education Welfare	Education Welfare	0.009	0.010	0.001	
CSSGE	Music	Music	0.135	0.109	-0.026	
CSSGE	Children Missing Education	Out of School Tuition	0.114	0.174	0.060	
CSSGE	SEMH Services	Positive play	0.037	0.036	-0.001	
CSSGE	Early Years	Early Years	0.049	0.004	-0.045	
CSSGE	Early Years	Early Years SEN	0.010	0.009	-0.001	
CSSGE	Information & ICT	Various	0.022	0.991	0.969	
HC	Public Health	Mental Health course delivery	0.004	0.004	0.000	
HC	Public Health	School Crossing Patrol SLA sites	0.016	0.012	-0.004	

Appendix 15

Controlled

Portfolio	Service Area	Trading Area	Budgeted Income Target £m	Actual Income £m	Excess/Shortfall(-) compared to Target £m	Performance
HC	Central Services to the Public	Registrars	1.394	1.965	0.571	✓
HAT	Highways	Highways Laboratory	0.100	0.051	-0.049	✗
HAT	Fleet Services	Vehicle Maintenance	1.300	1.730	0.430	✓
IE	Countryside	Shops	0.219	0.288	0.069	✓
IE	Countryside	Cycle Hire	0.019	0.026	0.007	✓
SLCTCC	Organisational Development & Policy	Crisis Communications	0.043	0.049	0.006	✓
SLCTCC	Heritage	Derbyshire Environmental Studies Service	0.113	0.007	-0.106	✗
			15.290	15.969	0.679	

**Earmarked Reserves**

	31 Mar 2021 £m	Transfers		31 Mar 2022 £m
		In £m	Out £m	
<b>Adult Care</b>				
Older People's Housing Strategy	(16.103)	0.000	0.000	(16.103)
Telecare	(1.500)	0.000	1.500	0.000
Pump Priming	0.000	0.000	0.000	0.000
Other reserves	(0.039)	(0.093)	0.113	(0.019)
<b>Sub Total</b>	<b>(17.642)</b>	<b>(0.093)</b>	<b>1.613</b>	<b>(16.122)</b>
<b>Clean Growth and Regeneration</b>				
Regeneration Kick-Start Feasibility Fund	0.000	(2.000)	0.638	(1.362)
Vision Derbyshire Economic Development Pilot	0.000	(1.000)	0.113	(0.887)
Markham Environment Centre	(0.114)	0.000	0.000	(0.114)
Other reserves	(0.506)	(0.006)	0.104	(0.408)
<b>Sub Total</b>	<b>(0.620)</b>	<b>(3.006)</b>	<b>0.855</b>	<b>(2.771)</b>
<b>Corporate Services and Budget</b>				
Revenue Contributions to Capital	(44.584)	(20.478)	14.228	(50.834)
Loan Modification Gains	(25.254)	0.000	1.024	(24.230)
Insurance and Risk Management	(17.104)	(0.047)	1.114	(16.037)
Budget Management	(11.917)	(20.854)	17.137	(15.634)
Covid Emergency and SFC Losses Grants	(11.248)	(16.810)	12.688	(15.370)
Post-Covid Funding Risks	0.000	(14.000)	0.000	(14.000)
Covid-19 Recovery Fund	(15.000)	0.000	3.938	(11.062)
Business Rates Pool	(6.301)	(2.248)	0.155	(8.394)
Planned Building Maintenance	(6.553)	(0.279)	1.210	(5.622)
Computer Purchasing	(2.850)	(0.813)	0.393	(3.270)
Property Insurance Maintenance Pool	(2.997)	(1.481)	1.723	(2.755)
Prior Year Underspends	(2.878)	(1.326)	1.642	(2.562)
Investment Losses Contingency	(2.500)	0.000	0.000	(2.500)
PFI Reserves	(1.980)	(0.335)	0.693	(1.622)
Exchequer Traded Services Risks	(0.850)	(0.234)	0.015	(1.069)

	31 Mar 2021	Transfers		31 Mar 2022
	£m	In £m	Out £m	£m
Business Rates Strategic Investment Fund	(1.988)	0.000	1.056	(0.932)
Change Management	(1.163)	0.000	0.629	(0.534)
Property DLO	(1.424)	(0.134)	1.221	(0.337)
Covid-19 Tax Income Guarantee Grant	(1.267)	0.000	1.267	0.000
Business Rates Relief Grant	0.000	0.000	0.000	0.000
Uninsured Financial Losses	0.000	0.000	0.000	0.000
Other reserves	(4.966)	(2.233)	3.921	(3.278)
<b>Sub Total</b>	<b>(162.824)</b>	<b>(81.272)</b>	<b>64.054</b>	<b>(180.042)</b>
<b>Childrens Services and Safeguarding and Education</b>				
Schools Balances	(34.925)	(7.268)	3.849	(38.344)
Tackling Troubled Families	(3.818)	(1.781)	1.533	(4.066)
Childrens Services IT Systems	(0.657)	0.000	0.213	(0.444)
Primary Teacher Pooled Premiums	(0.653)	(0.267)	0.653	(0.267)
High Needs Strategic Funding	(0.219)	0.000	0.029	(0.190)
Foster Carer Adaptations	(0.054)	(0.123)	0.000	(0.177)
Prior Year Underspends	(0.235)	0.000	0.069	(0.166)
Dedicated Schools Grant (DSG)	0.000	(1.023)	1.023	0.000
Other reserves	(1.276)	(0.278)	1.054	(0.500)
<b>Sub Total</b>	<b>(41.837)</b>	<b>(10.740)</b>	<b>8.423</b>	<b>(44.154)</b>
<b>Highways Assets and Transport</b>				
Prior Year Underspends	(11.301)	(0.706)	1.679	(10.328)
Commutated Highways Maintenance	(1.710)	0.000	0.000	(1.710)
Highway Development Control Interface	0.000	(1.500)	0.000	(1.500)
Winter Maintenance	(2.000)	0.000	0.765	(1.235)
Derby and Derbyshire Road Safety Partnership Reserve	(0.617)	(0.044)	0.128	(0.533)
Road Safety Public Service Agreement (PSA)	(0.852)	0.000	0.489	(0.363)
Other reserves	(1.237)	0.000	0.130	(1.107)
<b>Sub Total</b>	<b>(17.717)</b>	<b>(2.250)</b>	<b>3.191</b>	<b>(16.776)</b>
<b>Health and Communities</b>				

	31 Mar 2021 £m	Transfers		31 Mar 2022 £m
		In £m	Out £m	
Public Health Grant	(8.532)	0.000	0.440	(8.092)
Covid Test and Trace Grant	(3.385)	0.000	0.160	(3.225)
Covid Practical Support Funding	0.000	(1.314)	0.000	(1.314)
Domestic Abuse	(1.622)	(0.003)	0.521	(1.104)
Prior Year Underspend	0.000	(0.807)	0.000	(0.807)
Other reserves	(2.231)	(0.165)	1.610	(0.786)
<b>Sub total</b>	<b>(15.770)</b>	<b>(2.289)</b>	<b>2.731</b>	<b>(15.328)</b>
<b>Infrastructure and Environment</b>				
Digital Growth	0.000	(2.340)	0.000	(2.340)
Waste Recycling Initiatives	(0.598)	(0.100)	0.000	(0.698)
Elvaston Maintenance	(0.198)	(0.073)	0.000	(0.271)
Other reserves	(0.382)	(0.012)	0.135	(0.259)
<b>Sub Total</b>	<b>(1.178)</b>	<b>(2.525)</b>	<b>0.135</b>	<b>(3.568)</b>
<b>Strategic Leadership, Culture, Tourism and Climate Change</b>				
Green Entrepreneurs	0.000	(2.000)	0.096	(1.904)
Community Managed Libraries	(0.742)	0.000	0.000	(0.742)
Policy and Research	(0.660)	0.000	0.000	(0.660)
Library Restructure	(0.429)	0.000	0.000	(0.429)
County Records	(0.049)	(0.238)	0.000	(0.287)
Derwent Valley Mills World Heritage Site	(0.189)	(0.038)	0.000	(0.227)
Other reserves	(0.848)	(0.044)	0.567	(0.325)
<b>Sub Total</b>	<b>(2.917)</b>	<b>(2.320)</b>	<b>0.663</b>	<b>(4.574)</b>
<b>Overall Totals</b>	<b>(260.505)</b>	<b>(104.495)</b>	<b>81.665</b>	<b>(283.335)</b>

**Budget Savings Monitoring 2021-22**

Portfolio	Budget Savings Target			Ongoing Savings Initiatives		Actual Savings Achieved	
	Prior Year not yet achieved Brought Forward	Current Year	Total Target	Total Identified	Shortfall (-)/ Additional Identified Savings	Achieved by Financial Year End	Shortfall (-)/ Additional Achievement of Savings Target
	£ Millions	£ Millions	£ Millions	£ Millions	£ Millions	£ Millions	£ Millions
Adult Care	1.894	7.441	<b>9.335</b>	5.396	-3.939	6.765	-2.570
Clean Growth & Regeneration	0.636	0.000	<b>0.636</b>	0.636	0.000	0.000	-0.636
Corporate Services & Budget	3.363	2.197	<b>5.560</b>	4.559	-1.001	1.163	-4.397
Children's Services and Safeguarding and Education	1.965	0.085	<b>2.050</b>	2.050	0.000	1.372	-0.678
Health & Communities	-0.016	0.271	<b>0.255</b>	0.213	-0.042	0.213	-0.042
Highways & Transport	1.842	1.239	<b>3.081</b>	1.239	-1.842	0.025	-3.056
Infrastructure & Environment	1.836	0.774	<b>2.610</b>	1.616	-0.994	0.150	-2.460
Strategic Leadership, Culture, Tourism & Climate Change	0.595	0.284	<b>0.879</b>	1.092	0.213	0.234	-0.645
Cross Portfolio	0.653	1.000	<b>1.653</b>	1.232	-0.421	1.232	-0.421
<b>Portfolio Total</b>	<b>12.768</b>	<b>13.291</b>	<b>26.059</b>	<b>18.033</b>	<b>-8.026</b>	<b>11.154</b>	<b>-14.905</b>

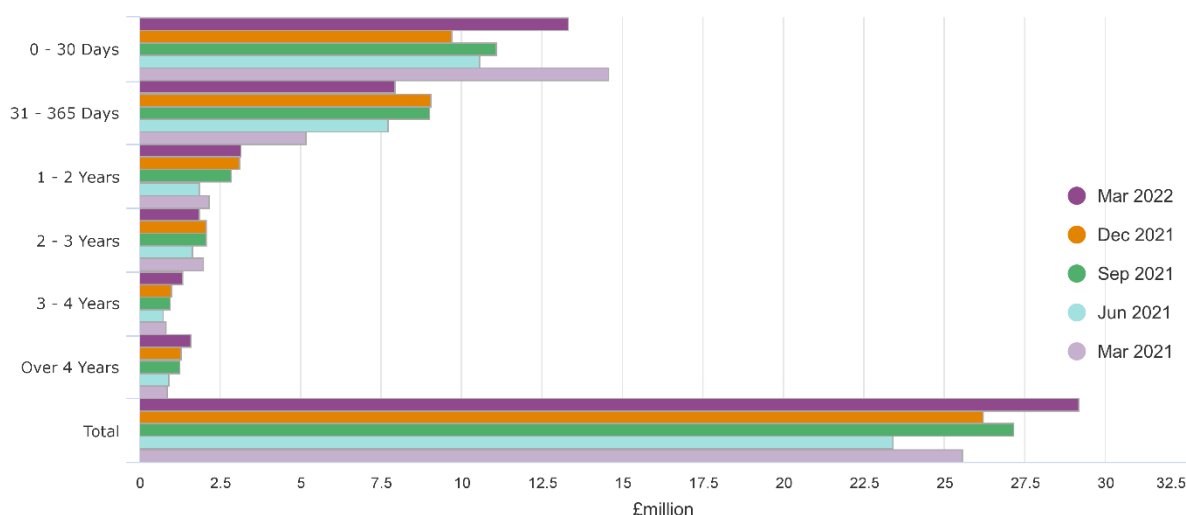
\*The Adult Care portfolio is being supported with £4.257m of one-off funding. This reduces the total target for this portfolio from £9.335m down to £5.078m. The savings supported by this funding in 2021-22 are required to be achieved in 2022-23.

\*\*The Corporate Services and Budget portfolio is being supported with £0.390m of one-off funding. This reduces the total target for this portfolio from £5.560m down to £5.170m. The savings supported by this funding in 2021-22 are required to be achieved in 2022-23.

\*\*\*The Infrastructure and Environment portfolio is being supported with £0.230m of one-off funding. This reduces the total target for this portfolio from £2.916m down to £2.686m. The savings supported by this funding in 2021-22 are required to be achieved in 2022-23.

**Aged Debt****Age profile of debt, relating to income receivable, at 31 March 2022**

	0 - 30 Days £m	31 - 365 Days £m	1 - 2 Years £m	2 - 3 Years £m	3 - 4 Years £m	Over 4 Years £m	Total £m
Adult Social Care and Health	5.572	5.701	2.555	1.458	0.592	1.159	17.037
	32.7%	33.5%	15.0%	8.6%	3.5%	6.8%	100.0%
Children's Services	3.597	0.335	0.020	0.014	0.001	0.002	3.969
	90.6%	8.4%	0.5%	0.4%	0.0%	0.1%	100.0%
Place	1.369	1.283	0.460	0.345	0.711	0.249	4.417
	31.0%	29.0%	10.4%	7.8%	16.1%	5.6%	100.0%
Commissioning, Communities and Policy	2.792	0.615	0.106	0.054	0.019	0.181	3.767
	74.1%	16.3%	2.8%	1.4%	0.5%	4.8%	100.0%
All Departments	13.330	7.934	3.141	1.871	1.323	1.591	29.190
	45.7%	27.2%	10.8%	6.4%	4.5%	5.5%	100.0%

**Aged Debt over Time****The value of debt written off in the 12 months up to 31 March 2022**

Department	£m	
Adult Social Care and Health	0.143	▼
Children's Services	0.022	▲
Place	0.016	▲
Commissioning, Communities and Policy	0.026	▲
<b>All Departments</b>	<b>0.207</b>	▼

**Covid-19 Financial Impacts and Funding**





	Covid-19 Costs by Portfolio									
<b>Service Area</b>	<b>AC £m</b>	<b>CGR £m</b>	<b>CSB £m</b>	<b>CSSGE £m</b>	<b>HC £m</b>	<b>HT £m</b>	<b>IE £m</b>	<b>SLCTCC £m</b>	<b>Corporate Budgets £m</b>	<b>TOTAL £m</b>
Cultural & Related (SFC) losses - other	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	<b>0.000</b>
Planning & Development SFC losses	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	<b>0.000</b>
SFC income losses - other	0.386	0.000	0.609	0.820	0.000	0.000	0.000	0.164	0.000	<b>1.979</b>
<b>Sales, Fees &amp; Charges (SFC) income losses sub total</b>	<b>0.386</b>	<b>0.000</b>	<b>0.609</b>	<b>0.820</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.164</b>	<b>0.000</b>	<b>1.979</b>
Commercial Income losses (rental income)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	<b>0.000</b>
Commercial Income losses (dividends)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.445	<b>0.445</b>
Commercial Income losses (other)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.325	<b>0.325</b>
Other income losses	0.000	0.000	0.009	0.000	0.000	0.000	0.000	0.000	0.000	<b>0.009</b>
<b>Other Non-Collection Fund Losses sub- total</b>	<b>0.000</b>	<b>0.000</b>	<b>0.009</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.770</b>	<b>0.779</b>



Covid-19 Costs by Portfolio										
Service Area	AC £m	CGR £m	CSB £m	CSSGE £m	HC £m	HT £m	IE £m	SLCTCC £m	Corporate Budgets £m	TOTAL £m
Children's Social Care - other	0.000	0.000	0.000	2.721	0.000	0.000	0.000	0.000	0.000	2.721
<b>Children's Social Care sub-total</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>2.781</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>2.781</b>
Education - SEND	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Education - Home to school transport	0.000	0.000	0.000	0.385	0.000	0.000	0.000	0.000	0.000	0.385
Education - other	0.000	0.000	0.000	0.148	0.000	0.000	0.000	0.000	0.000	0.148
<b>Education sub-total</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.533</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.533</b>
<b>Highways and Transport</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.266</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.266</b>
Public Health - Testing, contact tracing and outbreak planning	0.000	0.000	0.000	0.000	7.815	0.000	0.000	0.000	0.000	7.815
Public Health - Other	0.000	0.000	0.000	0.000	2.010	0.000	0.000	0.000	0.000	2.010
<b>Public Health sub-total</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>9.825</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>9.825</b>



	Covid-19 Costs by Portfolio									
<b>Service Area</b>	<b>AC £m</b>	<b>CGR £m</b>	<b>CSB £m</b>	<b>CSSGE £m</b>	<b>HC £m</b>	<b>HT £m</b>	<b>IE £m</b>	<b>SLCTCC £m</b>	<b>Corporate Budgets £m</b>	<b>TOTAL £m</b>
Environment & regulatory - waste management	0.000	0.000	0.000	0.000	0.000	0.000	2.559	0.000	0.000	<b>2.559</b>
Environment and regulatory – COVID-19 compliance and enforcement	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	<b>0.000</b>
Environment & regulatory - other	0.000	0.023	0.000	0.000	0.000	0.000	0.036	0.000	0.000	<b>0.059</b>
<b>Environment &amp; regulatory - sub-total</b>	<b>0.000</b>	<b>0.023</b>	<b>0.003</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>2.595</b>	<b>0.000</b>	<b>0.000</b>	<b>2.621</b>
<b>Planning &amp; development</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>Police, Fire &amp; Rescue</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
Finance & corporate - ICT & remote working	0.000	0.000	0.085	0.000	0.003	0.000	0.000	0.007	0.000	<b>0.095</b>



Covid-19 Costs by Portfolio										
Service Area	AC £m	CGR £m	CSB £m	CSSGE £m	HC £m	HT £m	IE £m	SLCTCC £m	Corporate Budgets £m	TOTAL £m
Other - excluding service areas listed above	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	<b>0.000</b>
<b>Other - sub-total</b>	<b>2.086</b>	<b>0.000</b>	<b>0.000</b>	<b>0.469</b>	<b>0.155</b>	<b>0.000</b>	<b>0.000</b>	<b>0.332</b>	<b>0.421</b>	<b>3.463</b>
<b>Total Costs</b>	<b>34.053</b>	<b>0.023</b>	<b>1.328</b>	<b>3.783</b>	<b>9.998</b>	<b>0.266</b>	<b>2.595</b>	<b>0.367</b>	<b>0.421</b>	<b>52.834</b>
<b>Total Gross Costs and Income Losses</b>	<b>34.439</b>	<b>0.023</b>	<b>1.946</b>	<b>4.603</b>	<b>9.998</b>	<b>0.266</b>	<b>2.595</b>	<b>0.531</b>	<b>1.191</b>	<b>55.592</b>



Controlled

Covid-19 Costs and Funding

The table below sets out how the Council's Covid-19 pandemic 2021-22 gross costs of £55.592m, by Service Area, have been fully funded, using £44.377m of available Covid-19 specific recharge and grant income, with the balance of £11.215m funded using the Council's general Covid-19 emergency funding for Local Government of £26.585m, which is comprised of £11.248m brought forward from 2020-21 and £15.337m received in 2021-22. The remaining balance of the Covid-19 general emergency funding at 31 March 2022, amounting to £15.370m, has been carried forward to 2022-23 in an earmarked reserve.

Service Area	Covid-19 Costs and Funding					
	Gross Costs		Offsets		Covid-19 Emergency Funding for Local Government	
	TOTAL £m	Specific Re-charges and Grant Income £m	Used in 2021-22 £m	Carried Forward to 2022-23 £m	TOTAL £m	%
<b>Income Losses</b>						
Highways and Transport Sales, Fees & Charges (SFC) - Parking services losses	<b>0.000</b>	0.000	<b>0.000</b>	0.000	<b>0.000</b>	0.0%
Highways and Transport Sales, Fees & Charges (SFC) losses - other	<b>0.000</b>	0.000	<b>0.000</b>	0.000	<b>0.000</b>	0.0%
Cultural & Related (SFC) - Recreation and sport losses	<b>0.000</b>	0.000	<b>0.000</b>	0.000	<b>0.000</b>	0.0%
Cultural & Related (SFC) losses - other	<b>0.000</b>	0.000	<b>0.000</b>	0.000	<b>0.000</b>	0.0%
Planning & Development SFC losses	<b>0.000</b>	0.000	<b>0.000</b>	0.000	<b>0.000</b>	0.0%
SFC income losses - other	<b>1.979</b>	(1.473)	<b>0.506</b>	0.000	<b>0.506</b>	1.9%

Controlled

Service Area	Covid-19 Costs and Funding					
	Gross Costs		Offsets		Covid-19 Emergency Funding for Local Government	
	TOTAL £m	Specific Re- charges and Grant Income £m	Used in 2021-22 £m	Carried Forward to 2022- 23 £m	TOTAL £m	%
<b>Sales, Fees &amp; Charges (SFC) income losses sub- total</b>	<b>1.979</b>	<b>(1.473)</b>	<b>0.506</b>	<b>0.000</b>	<b>0.506</b>	<b>1.9%</b>
Commercial Income losses (rental income)	<b>0.000</b>	0.000	<b>0.000</b>	0.000	<b>0.000</b>	0.0%
Commercial Income losses (dividends)	<b>0.445</b>	0.000	<b>0.445</b>	0.000	<b>0.445</b>	1.7%
Commercial Income losses (other)	<b>0.325</b>	0.000	<b>0.325</b>	0.000	<b>0.325</b>	1.2%
Other income losses	<b>0.009</b>	0.000	<b>0.009</b>	0.000	<b>0.009</b>	0.0%
<b>Other Non-Collection Fund Losses sub-total</b>	<b>0.779</b>	<b>0.000</b>	<b>0.779</b>	<b>0.000</b>	<b>0.779</b>	<b>2.9%</b>
<b>Total Income Losses</b>	<b>2.758</b>	<b>(1.473)</b>	<b>1.285</b>	<b>0.000</b>	<b>1.285</b>	<b>4.8%</b>
<b>Costs</b>						
Adult Social Care – additional demand	<b>21.261</b>	(21.261)	<b>0.000</b>	0.000	<b>0.000</b>	0.0%
Adult Social Care – supporting the market	<b>0.000</b>	0.000	<b>0.000</b>	0.000	<b>0.000</b>	0.0%
Adult Social Care – workforce pressures	<b>10.138</b>	(8.710)	<b>1.428</b>	0.000	<b>1.428</b>	5.4%

Controlled

Service Area	Covid-19 Costs and Funding					
	Gross Costs		Offsets		Covid-19 Emergency Funding for Local Government	
	TOTAL £m	Specific Re- charges and Grant Income £m	Used in 2021-22 £m	Carried Forward to 2022- 23 £m	TOTAL £m	%
Adult Social Care - Personal protective equipment (PPE)	0.000	0.000	0.000	0.000	0.000	0.0%
Adult Social Care - other	0.568	0.000	0.568	0.000	0.568	2.1%
<b>Adult Social Care sub- total</b>	<b>31.967</b>	<b>(29.971)</b>	<b>1.996</b>	<b>0.000</b>	<b>1.996</b>	<b>7.5%</b>
Children's Social Care – workforce pressures	0.000	0.000	0.000	0.000	0.000	0.0%
Children's Social Care - residential care	0.060	0.000	0.060	0.000	0.060	0.2%
Children's Social Care - care leavers	0.000	0.000	0.000	0.000	0.000	0.0%
Children's Social Care - other	2.721	(2.721)	(0.000)	0.000	(0.000)	0.0%
<b>Children's Social Care sub-total</b>	<b>2.781</b>	<b>(2.721)</b>	<b>0.060</b>	<b>0.000</b>	<b>0.060</b>	<b>0.2%</b>
Education - SEND	0.000	0.000	0.000	0.000	0.000	0.0%
Education - Home to school transport	0.385	(0.385)	(0.000)	0.000	(0.000)	0.0%
Education - other	0.148	(0.001)	0.147	0.000	0.147	0.6%
<b>Education sub-total</b>	<b>0.533</b>	<b>(0.386)</b>	<b>0.147</b>	<b>0.000</b>	<b>0.147</b>	<b>0.6%</b>
<b>Highways and Transport</b>	<b>0.266</b>	<b>0.000</b>	<b>0.266</b>	<b>0.000</b>	<b>0.266</b>	<b>1.0%</b>

Controlled

Service Area	Covid-19 Costs and Funding					
	Gross Costs		Offsets		Covid-19 Emergency Funding for Local Government	
	TOTAL £m	Specific Re- charges and Grant Income £m	Used in 2021-22 £m	Carried Forward to 2022- 23 £m	TOTAL £m	%
Public Health - Testing, contact tracing and outbreak planning	7.815	(7.815)	0.000	0.000	0.000	0.0%
Public Health - Other	2.010	(2.011)	(0.001)	0.000	(0.001)	0.0%
<b>Public Health sub-total</b>	<b>9.825</b>	<b>(9.826)</b>	<b>(0.001)</b>	<b>0.000</b>	<b>(0.001)</b>	<b>0.0%</b>
Housing - homelessness services	0.000	0.000	0.000	0.000	0.000	0.0%
Housing - rough sleeping	0.000	0.000	0.000	0.000	0.000	0.0%
Housing - other excluding HRA	0.000	0.000	0.000	0.000	0.000	0.0%
<b>Housing sub-total</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.0%</b>
Cultural & related - Sports, leisure and community facilities	0.021	0.000	0.021	0.000	0.021	0.1%
Cultural & related - other	0.000	0.000	0.000	0.000	0.000	0.0%
<b>Cultural &amp; related sub-total</b>	<b>0.021</b>	<b>0.000</b>	<b>0.021</b>	<b>0.000</b>	<b>0.021</b>	<b>0.1%</b>
Environment & regulatory - cremation, cemetery and mortuary services/Excess deaths	0.003	0.000	0.003	0.000	0.003	0.0%
Environment & regulatory - waste management	2.559	0.000	2.559	0.000	2.559	9.6%

Controlled

Service Area	Covid-19 Costs and Funding					
	Gross Costs		Offsets		Covid-19 Emergency Funding for Local Government	
	TOTAL £m	Specific Re- charges and Grant Income £m	Used in 2021-22 £m	Carried Forward to 2022- 23 £m	TOTAL £m	%
Environment and regulatory – COVID-19 compliance and enforcement	0.000	0.000	0.000	0.000	0.000	0.0%
Environment & regulatory - other	0.059	0.000	0.059	0.000	0.059	0.2%
<b>Environment &amp; regulatory - sub- total</b>	<b>2.621</b>	<b>0.000</b>	<b>2.621</b>	<b>0.000</b>	<b>2.621</b>	<b>9.9%</b>
Finance & corporate - ICT & remote working	0.095	0.000	0.095	0.000	0.095	0.4%
Finance & corporate - Revenue & benefits expansion	0.000	0.000	0.000	0.000	0.000	0.0%
Finance & corporate - other	1.262	0.000	1.262	0.000	1.262	4.7%
<b>Finance &amp; corporate - sub-total</b>	<b>1.357</b>	<b>0.000</b>	<b>1.357</b>	<b>0.000</b>	<b>1.357</b>	<b>5.1%</b>
Other - Shielding	0.000	0.000	0.000	0.000	0.000	0.0%
Other - PPE (non-Adult Social Care and HRA)	0.000	0.000	0.000	0.000	0.000	0.0%
Other - unachieved savings/delayed projects	3.308	0.000	3.308	0.000	3.308	12.4%
Other – lockdown compliance and reopening costs (incl. enforcement)	0.000	0.000	0.000	0.000	0.000	0.0%
Other - Domestic Abuse Services	0.155	0.000	0.155	0.000	0.155	0.6%

Controlled

	Covid-19 Costs and Funding					
	Gross Costs		Offsets		Covid-19 Emergency Funding for Local Government	
	TOTAL £m	Specific Re- charges and Grant Income £m	Used in 2021-22 £m	Carried Forward to 2022- 23 £m	TOTAL £m	%
<b>Service Area</b>						
Other - Elections	<b>0.000</b>	0.000	<b>0.000</b>	0.000	<b>0.000</b>	0.0%
Other - excluding service areas listed above	<b>0.000</b>	0.000	<b>0.000</b>	15.370	<b>15.370</b>	57.8%
<b>Other - sub-total</b>	<b>3.463</b>	<b>0.000</b>	<b>3.463</b>	<b>15.370</b>	<b>18.833</b>	<b>70.8%</b>
<b>Total Costs</b>	<b>52.834</b>	<b>(42.904)</b>	<b>9.930</b>	<b>15.370</b>	<b>25.299</b>	<b>95.2%</b>
<b>Total Gross Costs and Income Losses</b>	<b>55.592</b>	<b>(44.377)</b>	<b>11.215</b>	<b>15.370</b>	<b>26.584</b>	<b>100.0%</b>



	Covid-19 Funding by Portfolio									
	AC	CGR	CSB	CSSGE	HC	HT	IE	SLCTCC	Corporate Budgets	TOTAL
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Critically Extremely Vulnerable (CEV) Individuals Support Grant	0.000	0.000	0.000	0.000	(1.992)	0.000	0.000	0.000	0.000	(1.992)
Infection Control Fund	(15.218)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	(15.218)
Mass Community Testing	0.000	0.000	0.000	0.000	(2.116)	0.000	0.000	0.000	0.000	(2.116)
Omicron Support Fund	(0.907)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	(0.907)
Practical Self-Isolation Support	0.000	0.000	0.000	0.000	(0.019)	0.000	0.000	0.000	0.000	(0.019)
Public Health Grant	0.000	0.000	0.000	0.000	(0.150)	0.000	0.000	0.000	0.000	(0.150)
Sales Fees and Charges Compensation	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	(1.473)	(1.473)
Test and Trace Grant	0.000	0.000	0.000	0.000	(0.160)	0.000	0.000	0.000	0.000	(0.160)
Wellbeing for Education Return Grant	0.000	0.000	0.000	(0.001)	0.000	0.000	0.000	0.000	0.000	(0.001)
Winter Grant Scheme	0.000	0.000	0.000	(0.155)	0.000	0.000	0.000	0.000	0.000	(0.155)
Workforce Recruitment and Retention Grant	(6.990)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	(6.990)
<b>Total Offsets</b>	<b>(29.971)</b>	<b>0.000</b>	<b>0.000</b>	<b>(3.107)</b>	<b>(9.826)</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>(1.473)</b>	<b>(44.377)</b>
<b>Covid-19 Emergency Funding for Local Government used in 2021-22</b>	<b>4.468</b>	<b>0.023</b>	<b>1.946</b>	<b>1.496</b>	<b>0.172</b>	<b>0.266</b>	<b>2.595</b>	<b>0.531</b>	<b>(0.282)</b>	<b>11.215</b>



## Register of Covid-19 Funding Receivable (updated January 2022)

Portfolio	Description	Type	Awarding Body	Residual Funding Brought Forward from 2021-22 £m	Additional Funding Awarded by 31 March 2022 £m	Expenditure 1 April 2021 to 31 March 2022 £m	Ring-Fenced	Purpose
N/A	Coronavirus (COVID-19): emergency funding for local government	Grant	DLUHC	11.248	15.337	11.215	No	Unringfenced funding for local authorities to use to respond to the Covid-19 pandemic.
N/A	Sales Fees and Charges Income Losses Compensation Scheme	Grant	DLUHC	0.000	1.473	1.473	No	To compensate lost sales, fees and charges income, as a result of the Covid-19 pandemic, at a rate of 75p in every pound, over and above the first 5% of budgeted income for the Apr 2021 to Jun 2022.
AC	Clinical Commissioning Group (CCG) funding for additional costs associated with COVID-19 including hospital discharge	Recharge	NHSE	0.000	6.856	6.856	Yes	NHS/CCG funding to help local authorities with Covid-19 associated costs including those relating to hospital discharge and follow-on care.

**Appendix 19**

**Controlled**

<b>Portfolio</b>	<b>Description</b>	<b>Type</b>	<b>Awarding Body</b>	<b>Residual Funding Brought Forward from 2021-22</b>	<b>Additional Funding Awarded by 31 March 2022</b>	<b>Expenditure 1 April 2021 to 31 March 2022</b>	<b>Ring-Fenced</b>	<b>Purpose</b>
				<b>£m</b>	<b>£m</b>	<b>£m</b>		
AC	Adult Social Care Infection Control Fund (ICF) - Round 3	Grant	DHSC	0.000	5.293	5.293	Yes	To support adult social care providers, to reduce the rate of Covid-19 transmission in and between care homes and support wider workforce resilience.
AC	Adult Social Care Infection Control Fund (ICF) - Round 4	Grant	DHSC	0.000	3.935	3.935	Yes	As above.
AC	Adult Social Care Infection Control Fund (ICF) - Round 5	Grant	DHSC	0.000	5.990	5.990	Yes	As above.
AC	Workforce Recruitment and Retention Fund - 1	Grant	DHSC	0.000	2.456	2.456	Yes	To provide funding to adult social care care providers to improve the recruitment and retention of care staff.
AC	Workforce Recruitment and Retention Fund - 2	Grant	DHSC	0.000	4.534	4.534	Yes	To provide funding to adult social care care providers to improve the recruitment and retention of care staff.
AC	Adult Social Care Omicron Support Fund	Grant	DHSC	0.000	0.907	0.907	Yes	As for the Infection Control Fund

**Appendix 19**

**Controlled**

<b>Portfolio</b>	<b>Description</b>	<b>Type</b>	<b>Awarding Body</b>	<b>Residual Funding Brought Forward from 2021-22</b>	<b>Additional Funding Awarded by 31 March 2022</b>	<b>Expenditure 1 April 2021 to 31 March 2022</b>	<b>Ring-Fenced</b>	<b>Purpose</b>
				<b>£m</b>	<b>£m</b>	<b>£m</b>		
HC	Test and Trace Service Support Grant	Grant	DHSC	3.385	0.000	0.160	Yes	For local authorities in England to develop and action their plans to reduce the spread of the virus in their area.
HC	Contain Outbreak Management Fund (COMF)	Grant	DHSC	19.058	3.958	5.389	Yes	To support local authorities to deliver their non-pharmaceutical interventions and to support their Covid response.
HC	Clinically Extremely Vulnerable (CEV) Funding	Grant	DLUHC	0.698	1.294	1.991	No	Funding to support clinically extremely vulnerable (CEV).
HC	Mass Community Testing	Grant	DHSC	0.771	1.346	2.117	Yes	To provide support to the Local Authority towards expenditure in relation to Community Testing in response to the Covid-19 outbreak.

**Appendix 19**

**Controlled**

<b>Portfolio</b>	<b>Description</b>	<b>Type</b>	<b>Awarding Body</b>	<b>Residual Funding Brought Forward from 2021-22</b>	<b>Additional Funding Awarded by 31 March 2022</b>	<b>Expenditure 1 April 2021 to 31 March 2022</b>	<b>Ring-Fenced</b>	<b>Purpose</b>
				<b>£m</b>	<b>£m</b>	<b>£m</b>		
HC	Practical Support for those Self-isolating	Grant	DHSC	0.000	1.334	0.020	Yes	Support for those self-isolating in accessing food where they are unable to rely on family, friends or other support networks and to carry out essential tasks and social / emotional support
HC	Public Health Grant	Grant	DHSC	0.000	0.150	0.150	Yes	Contribution from the Public Health Grant towards outbreak management
CSSGE	Additional Home to School Transport	Grant	DfE	0.231	0.262	0.385	No	To create extra capacity and allow more students to use alternatives to public transport, while social distancing measures remain in place.



**Appendix 19**

**Controlled**

Portfolio	Description	Type	Awarding Body	Residual Funding Brought Forward from 2021-22 £m	Additional Funding Awarded by 31 March 2022 £m	Expenditure 1 April 2021 to 31 March 2022 £m	Ring-Fenced	Purpose
				35.676	57.714	55.593		