

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.
TOTAL	3.700		
Carry-forward to 2022-23 agreed in advance	0.193		-
TOTAL Movement on DSG Earmarked and Unusable Reserves	3.893		

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:

Service	(Under)/Over Spend £m		Main Reason for Outturn Position
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		-
TOTAL	0.120		
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		-
TOTAL Movement of Public Health Grant Earmarked Reserve	0.440		

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
Adult Care	262.812	260.228	(2.584)	0.000	(2.584)	2.584	0.000
Children's Services and Safeguarding and Education	138.906	140.582	1.676	0.000	1.676	0.000	(1.676)
Clean Growth and Regeneration	1.108	1.005	(0.103)	0.000	(0.103)	0.103	0.000
Corporate Services and Budget	54.276	58.096	3.820	0.000	3.820	0.000	(3.820)
Health and Communities	10.553	9.010	(1.543)	1.650	0.107	0.000	(0.107)
Highways Assets and Transport	32.539	33.764	1.225	0.000	1.225	0.000	(1.225)
Infrastructure and Environment	43.061	42.661	(0.400)	0.440	0.040	0.000	(0.040)
Strategic Leadership, Culture, Tourism and Climate Change	12.899	12.010	(0.889)	0.225	(0.664)	0.664	0.000
PORTFOLIOS TOTAL	556.154	557.356	1.202	2.315	3.517	3.351	(6.868)

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
TOTAL	611.624	584.773	(26.851)	2.315	(24.536)	3.351	21.185
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)
						18.602	5.934

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* £m	Gross Controllable Income £m	Contribution/ Deficit(-) to General Overheads £m	Performance	Is Contribution/ Deficit transferred to Earmarked Reserves?
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	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	
CSB	Corporate Property	Energy Management: Display Energy Certificates	0.000	0.013	0.013	













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	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	✗
CSSGE	Education Psychology	Education Psychology	0.528	0.743	0.215	✓

Appendix 15

Controlled

Portfolio	Service Area	Trading Area	Budgeted Income Target £m	Actual Income £m	Excess/ Shortfall(-) compared to Target £m	Performance
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	✗
			13.896	14.003	0.107	





















Earmarked Reserves

	31 Mar 2021 £m	Transfers In £m		Out £m	31 Mar 2022 £m
Adult Care					
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)
Sub Total	(17.642)	(0.093)	1.613		(16.122)
Clean Growth and Regeneration					
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)
Sub Total	(0.620)	(3.006)	0.855		(2.771)
Corporate Services and Budget					
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 £m	Transfers In Out £m £m		31 Mar 2022 £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)
Sub Total	(162.824)	(81.272)	64.054	(180.042)
Childrens Services and Safeguarding and Education				
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)
Sub Total	(41.837)	(10.740)	8.423	(44.154)
Highways Assets and Transport				
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)
Sub Total	(17.717)	(2.250)	3.191	(16.776)
Health and Communities				

	31 Mar 2021 £m	Transfers In Out £m £m		31 Mar 2022 £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 Underspends	0.000	(0.807)	0.000	(0.807)
Other reserves	(2.231)	(0.165)	1.610	(0.786)
Sub total	(15.770)	(2.289)	2.731	(15.328)
Infrastructure and Environment				
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)
Sub Total	(1.178)	(2.525)	0.135	(3.568)
Strategic Leadership, Culture, Tourism and Climate Change				
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)
Sub Total	(2.917)	(2.320)	0.663	(4.574)
Overall Totals	(260.505)	(104.495)	81.665	(283.335)

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	9.335	5.396	-3.939 	6.765	-2.570 
Clean Growth & Regeneration	0.636	0.000	0.636	0.636	0.000 	0.000	-0.636 
Corporate Services & Budget	3.363	2.197	5.560	4.559	-1.001 	1.163	-4.397 
Children's Services and Safeguarding and Education	1.965	0.085	2.050	2.050	0.000 	1.372	-0.678 
Health & Communities	-0.016	0.271	0.255	0.213	-0.042 	0.213	-0.042 
Highways & Transport	1.842	1.239	3.081	1.239	-1.842 	0.025	-3.056 
Infrastructure & Environment	1.836	0.774	2.610	1.616	-0.994 	0.150	-2.460 
Strategic Leadership, Culture, Tourism & Climate Change	0.595	0.284	0.879	1.092	0.213 	0.234	-0.645 
Cross Portfolio	0.653	1.000	1.653	1.232	-0.421 	1.232	-0.421 
Portfolio Total	12.768	13.291	26.059	18.033	-8.026 	11.154	-14.905 

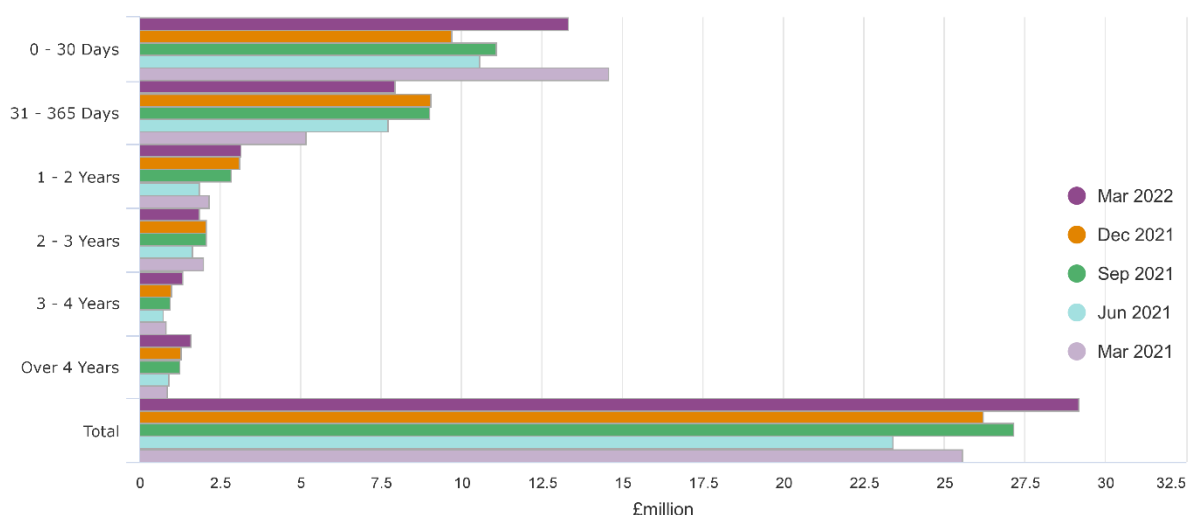
*The Adult Care portfolio is being supported with £4.257m of one-off funding. This reduces the total target for this portfolio from £9.335m down to £5.078m. The savings supported by this funding in 2021-22 are required to be achieved in 2022-23.

**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	▲
All Departments	0.207	▼

Covid-19 Financial Impacts and Funding

Covid-19 Financial Impacts and Funding**Covid-19 Gross Costs by Portfolio**

In 2021-22, the gross cost to the Council in respect of the Covid-19 pandemic was £55.592m (2020-21: £81.428m), before Covid-19 specific recharges and grant income, and Covid-19 general grant income. The table below details these gross costs, by Service Area and by Council Portfolio.

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
Income Losses										
Highways and Transport Sales, Fees & Charges (SFC) - Parking services losses	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Highways and Transport Sales, Fees & Charges (SFC) losses - other	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Cultural & Related (SFC) - Recreation and sport losses	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000

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

	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
Total Income Losses	0.386	0.000	0.618	0.820	0.000	0.000	0.000	0.164	0.770	2.758
Costs										
Adult Social Care – additional demand	21.261	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	21.261
Adult Social Care – supporting the market	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Adult Social Care – workforce pressures	10.138	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	10.138
Adult Social Care - Personal protective equipment (PPE)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Adult Social Care - other	0.568	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.568
Adult Social Care sub-total	31.967	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	31.967
Children's Social Care – workforce pressures	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Children's Social Care - residential care	0.000	0.000	0.000	0.060	0.000	0.000	0.000	0.000	0.000	0.060
Children's Social Care - care leavers	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000

	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
Children's Social Care sub-total	0.000	0.000	0.000	2.781	0.000	0.000	0.000	0.000	0.000	2.781
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
Education sub-total	0.000	0.000	0.000	0.533	0.000	0.000	0.000	0.000	0.000	0.533
Highways and Transport	0.000	0.000	0.000	0.000	0.000	0.266	0.000	0.000	0.000	0.266
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
Public Health sub-total	0.000	0.000	0.000	0.000	9.825	0.000	0.000	0.000	0.000	9.825

	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
Housing - homelessness services	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Housing - rough sleeping	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Housing - other excluding HRA	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Housing sub-total	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Cultural & related - Sports, leisure and community facilities	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.021	0.000	0.021
Cultural & related - other	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Cultural & related sub-total	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.021	0.000	0.021
Environment & regulatory - cremation, cemetery and mortuary services/Excess deaths	0.000	0.000	0.003	0.000	0.000	0.000	0.000	0.000	0.000	0.003

	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
Environment & regulatory - waste management	0.000	0.000	0.000	0.000	0.000	0.000	2.559	0.000	0.000	2.559
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	0.000
Environment & regulatory - other	0.000	0.023	0.000	0.000	0.000	0.000	0.036	0.000	0.000	0.059
Environment & regulatory - sub-total	0.000	0.023	0.003	0.000	0.000	0.000	2.595	0.000	0.000	2.621
Planning & development	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Police, Fire & Rescue	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Finance & corporate - ICT & remote working	0.000	0.000	0.085	0.000	0.003	0.000	0.000	0.007	0.000	0.095

	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
Finance & corporate - Revenue & benefits expansion	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Finance & corporate - other	0.000	0.000	1.240	0.000	0.015	0.000	0.000	0.007	0.000	1.262
Finance & corporate - sub-total	0.000	0.000	1.325	0.000	0.018	0.000	0.000	0.014	0.000	1.357
Other - Shielding	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Other - PPE (non-Adult Social Care and HRA)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Other - unachieved savings/delayed projects	2.086	0.000	0.000	0.469	0.000	0.000	0.000	0.332	0.421	3.308
Other – lockdown compliance and reopening costs (incl. enforcement)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Other - Domestic Abuse Services	0.000	0.000	0.000	0.000	0.155	0.000	0.000	0.000	0.000	0.155
Other - Elections	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000

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	0.000
Other - sub-total	2.086	0.000	0.000	0.469	0.155	0.000	0.000	0.332	0.421	3.463
Total Costs	34.053	0.023	1.328	3.783	9.998	0.266	2.595	0.367	0.421	52.834
Total Gross Costs and Income Losses	34.439	0.023	1.946	4.603	9.998	0.266	2.595	0.531	1.191	55.592

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	%
Income Losses						
Highways and Transport Sales, Fees & Charges (SFC) - Parking services losses	0.000	0.000	0.000	0.000	0.000	0.0%
Highways and Transport Sales, Fees & Charges (SFC) losses - other	0.000	0.000	0.000	0.000	0.000	0.0%
Cultural & Related (SFC) - Recreation and sport losses	0.000	0.000	0.000	0.000	0.000	0.0%
Cultural & Related (SFC) losses - other	0.000	0.000	0.000	0.000	0.000	0.0%
Planning & Development SFC losses	0.000	0.000	0.000	0.000	0.000	0.0%
SFC income losses - other	1.979	(1.473)	0.506	0.000	0.506	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	%
Sales, Fees & Charges (SFC) income losses sub- total	1.979	(1.473)	0.506	0.000	0.506	1.9%
Commercial Income losses (rental income)	0.000	0.000	0.000	0.000	0.000	0.0%
Commercial Income losses (dividends)	0.445	0.000	0.445	0.000	0.445	1.7%
Commercial Income losses (other)	0.325	0.000	0.325	0.000	0.325	1.2%
Other income losses	0.009	0.000	0.009	0.000	0.009	0.0%
Other Non-Collection Fund Losses sub-total	0.779	0.000	0.779	0.000	0.779	2.9%
Total Income Losses	2.758	(1.473)	1.285	0.000	1.285	4.8%
Costs						
Adult Social Care – additional demand	21.261	(21.261)	0.000	0.000	0.000	0.0%
Adult Social Care – supporting the market	0.000	0.000	0.000	0.000	0.000	0.0%
Adult Social Care – workforce pressures	10.138	(8.710)	1.428	0.000	1.428	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%
Adult Social Care sub- total	31.967	(29.971)	1.996	0.000	1.996	7.5%
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%
Children's Social Care sub-total	2.781	(2.721)	0.060	0.000	0.060	0.2%
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%
Education sub-total	0.533	(0.386)	0.147	0.000	0.147	0.6%
Highways and Transport	0.266	0.000	0.266	0.000	0.266	1.0%

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%
Public Health sub-total	9.825	(9.826)	(0.001)	0.000	(0.001)	0.0%
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%
Housing sub-total	0.000	0.000	0.000	0.000	0.000	0.0%
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%
Cultural & related sub-total	0.021	0.000	0.021	0.000	0.021	0.1%
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%
Environment & regulatory - sub- total	2.621	0.000	2.621	0.000	2.621	9.9%
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%
Finance & corporate - sub-total	1.357	0.000	1.357	0.000	1.357	5.1%
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

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	%
Other - Elections	0.000	0.000	0.000	0.000	0.000	0.0%
Other - excluding service areas listed above	0.000	0.000	0.000	15.370	15.370	57.8%
Other - sub-total	3.463	0.000	3.463	15.370	18.833	70.8%
Total Costs	52.834	(42.904)	9.930	15.370	25.299	95.2%
Total Gross Costs and Income Losses	55.592	(44.377)	11.215	15.370	26.584	100.0%

Covid-19 Funding by Portfolio

The table below gives details of the £44.377m of Covid-19 specific recharges and grant income receivable by the Council in 2021-22, used to partially offset the Council's Covid-19 gross costs in 2021-22 of £55.592m, by Council portfolio. It also shows that the balance of 2021-22 Covid-19 gross costs by Council portfolio, amounting to £11.215m, has been 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.

	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
Total Gross Costs and Income Losses	34.439	0.023	1.946	4.603	9.998	0.266	2.595	0.531	1.191	55.592
Offsets: Specific Recharges and Grant Income										
Additional Care Package Costs (Hospital Discharge) Recharged to Health	(5.136)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	(5.136)
Additional School and College Transport Capacity Funding	0.000	0.000	0.000	(0.385)	0.000	0.000	0.000	0.000	0.000	(0.385)
Clinical Commissioning Group (CCG) Retention Funding	(1.720)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	(1.720)
Contain Outbreak Management Fund	0.000	0.000	0.000	0.000	(5.389)	0.000	0.000	0.000	0.000	(5.389)
Covid Local Grant Scheme	0.000	0.000	0.000	(2.566)	0.000	0.000	0.000	0.000	0.000	(2.566)

	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)
Total Offsets	(29.971)	0.000	0.000	(3.107)	(9.826)	0.000	0.000	0.000	(1.473)	(44.377)
Covid-19 Emergency Funding for Local Government used in 2021-22	4.468	0.023	1.946	1.496	0.172	0.266	2.595	0.531	(0.282)	11.215

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

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
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

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
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

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
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
CSSGE	COVID Winter Grant Scheme	Grant	DWP	0.253	-0.098	0.155	Yes	Made available in early December 2020 to support those most in need with the cost of food, energy (heating, cooking, lighting), water bills (including sewerage) and other essentials.
CSSGE	COVID Local Grant Scheme	Grant	DWP	0.000	2.566	2.566	Yes	To support those most in need with the cost of food, energy (heating, cooking, lighting), water bills (including sewerage) and other essentials.
CSSGE	Well-Being for Education Return	Grant	DfE	0.032	0.121	0.001	No	To better equip education settings to support pupils and students' wellbeing and psychosocial recovery as they return to full-time education following the disruptions to schooling because of Covid.

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		