

### 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) 2023-24 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 was originally limited to the financial reporting periods 2020-21, 2021-22 and 2022-23, but it has since been extended for three years to also cover periods 2023-24, 2024-25 and 2025-26, to provide time for Government and local authorities to look at budgetary and financial management strategies to reduce the deficits.

At 31 March 2023, a cumulative deficit of £5.050m was reported in the Council's DSGAA and a £0.275m cumulative surplus in the DSG Earmarked Reserve.








In 2023-24 there was a net carry forward to 2024-25 of a £12.170m deficit.

The overall position on the DSG at 31 March 2024, reported across both Unusable and Earmarked reserves was a net accumulated deficit of £16.945m.

The main variances in 2023-24 were:

Appendix 12








Public



Service	2023-24 (Under)/Over Spend £m		Main Reason for Outturn Position
High Needs Block	13.156		Increase in the number of pupils with Education Health and Care Plans (EHCPs) resulting in additional expenditure on top-up payments.
Early Years Block	(1.035)		Difference between census data allocations and payments claimed by providers.
Re-pooled school funding	1.124		Overspends on Insurance, contingency and Maternity refunds.
Central School Services Block	(0.276)		A planned contribution to reduce the DSG deficit.
Pupil Growth Funding	(0.799)		A planned contribution to reduce the DSG deficit and an underspend on payments to support KS1 pupil / teacher ratios.
Schools Block	0.000		-
<b>TOTAL Movement on DSG Earmarked and Unusable Reserves</b>	<b>12.170</b>		

**Public Health Grant (PHG)**

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.

At 31 March 2023, there was a brought forward balance on the reserve of £7.751m. At 31 March 2024 the reserve balance was £7.493m. In 2023-24, there was an overall contribution from the Public Health Grant Earmarked Reserve of £0.258m. The main variances were:

<b>Service</b>	<b>2023-24 (Under)/Over Spend £m</b>		<b>Main Reason for Outturn Position</b>
One-off funding to the Childrens Services and Safeguarding and Education portfolio	1.000		To support Children's Centres and the Early Years offer to achieve Public Health outcomes.
PH Grant Salaries	(0.427)		Contribution to corporate savings through holding vacancies within the department. Funding used to support preventative activity within Adult Care.
Residential Rehabilitation placements for Substance Misuse/Alcohol Misuse clients	(0.249)		Lower than anticipated number of placements and high uncertainty due to requirements of additional substance use funding which is seeking to increase numbers in treatment.
Inpatient Detox	(0.232)		
Buprenorphine	0.108		To mitigate the impact of high drug prices and enable effective treatment against drug addiction within commissioned services.
Winter Rough Sleeping	0.054		Funding initially allocated to Contain Outbreak Management Fund (COMF), which was reallocated to PH Grant. This enabled COMF to be used to mitigate ongoing impacts of the pandemic across the Council.
CAB Foodbank Support	0.050		

Other - Net Underspend	(0.046)		-
<b>TOTAL Movement of Public Health Grant Earmarked Reserve</b>	<b>0.258</b>		

**Summary of Revenue Budget Underspends/Overspends, Commitments and General Reserves Impacts**

	<b>2023-24 Budget £m</b>	<b>2023-24 Actual £m</b>	<b>2023-24 (Underspend)/ Overspend £m</b>	<b>Commitments £m</b>	<b>Balance after Commitments £m</b>	<b>Allocation for use of Underspends £m</b>	<b>Balance to remain in General Reserve £m</b>
<b>Adult Care</b>	308.322	317.618	9.296	0.000	9.296	0.000	(9.296)
<b>Children's Services and Safeguarding and Education</b>	162.450	183.204	20.754	0.000	20.754	0.000	(20.754)
<b>Clean Growth and Regeneration</b>	1.984	1.797	(0.187)	0.000	(0.187)	0.000	0.187
<b>Corporate Services and Budget</b>	76.948	74.263	(2.685)	0.506	(2.179)	0.000	2.179
<b>Health and Communities</b>	12.576	10.883	(1.693)	0.000	(1.693)	0.000	1.693
<b>Highways Assets and Transport</b>	50.603	51.024	0.421	0.000	0.421	0.000	(0.421)
<b>Infrastructure and Environment</b>	48.994	48.644	(0.350)	0.000	(0.350)	0.000	0.350
<b>Strategic Leadership, Culture, Tourism and Climate Change</b>	11.069	10.501	(0.568)	0.000	(0.568)	0.000	0.568






## Appendix 14

## Public

	<b>2023-24 Budget £m</b>	<b>2023-24 Actual £m</b>	<b>2023-24 (Underspend)/ Overspend £m</b>	<b>Commitments £m</b>	<b>Balance after Commitments £m</b>	<b>Allocation for use of Underspends £m</b>	<b>Balance to remain in General Reserve £m</b>
<b>PORTFOLIOS TOTAL</b>	<b>672.946</b>	<b>697.934</b>	<b>24.988</b>	<b>0.506</b>	<b>25.494</b>	<b>0.000</b>	<b>(25.494)</b>
<b>Risk Management</b>	6.084	0.000	(6.084)	0.000	(6.084)	0.000	6.084
<b>Debt Charges</b>	39.829	49.821	9.992	0.000	9.992	0.000	(9.992)
<b>Interest and Dividend Income</b>	(5.422)	(15.776)	(10.354)	0.000	(10.354)	0.000	10.354
<b>Levies and Precepts</b>	0.373	0.373	0.000	0.000	0.000	0.000	0.000
<b>Corporate Adjustments</b>	4.567	7.680	3.113	0.000	3.113	0.000	(3.113)
<b>TOTAL</b>	<b>718.377</b>	<b>740.032</b>	<b>21.655</b>	<b>0.506</b>	<b>22.161</b>	<b>0.000</b>	<b>(22.161)</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	0.673	0.742	0.069		No
CSB	HR	Schools Advisory Service	0.459	0.508	0.049		No
CSB	HR	Work Experience	0.171	0.171	0.000		No
CSB	Corporate Property	Direct Service Organisation Operations	18.946	16.872	(2.074)		Yes
CSB	Finance & ICT	Finance School Support Team	0.344	0.387	0.043		No

**Appendix 15**

**Public**








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?
CSSGE	School Catering	School Catering + FSM checking	28.771	27.845	(0.926)		No
CSSGE	SORE	Swimming	1.527	1.473	(0.054)		No
<b>TOTAL</b>			<b>50.891</b>	<b>47.998</b>	<b>(2.893)</b>		

\*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	Actual Income	Excess/ (Shortfall) compared to Target	Performance
			£m	£m	£m	
CSB	Legal and Democratic	Legal Services	0.559	0.779	0.220	
CSB	Finance & ICT	Exchequer	0.290	0.248	(0.042)	
CSB	Corporate Property	Disability Design Team (DFG agency fees)	0.087	0.098	0.011	
CSB	Corporate Property	Estates	0.155	0.195	0.040	
CSB	Corporate Property	Energy Management: Commissioning Fees	0.070	0.057	(0.013)	
CSB	Corporate Property	Energy Management: Display Energy Certificates	0.016	0.011	(0.005)	
CSB	Corporate Property	Energy Management: Fire & Rescue Svc Database Mgt	0.006	0.006	0.000	













**Appendix 15**

**Public**

Portfolio	Service Area	Trading Area	Budgeted Income Target	Actual Income	Excess/ (Shortfall) compared to Target	Performance
			£m	£m	£m	
CSB	Corporate Property	Asbestos Surveys	0.049	0.041	(0.008)	
CSB	Corporate Property	SMHP Repairs & Maintenance Contract Mgt Fee	0.000	0.000	0.000	
CSB	Corporate Property	Fire Risk Assessment Surveys	0.005	0.009	0.004	
CSB	Corporate Property	Asset Optimisation (Property Running Costs)	0.568	0.820	0.252	
CSB	Corporate Property	Industrial Development	1.622	1.768	0.146	
CSB	HR	Occupational Health Services	0.072	0.133	0.061	
CSB	HR	Learning & Development	0.203	0.161	(0.042)	
CSB	HR	H&S	0.082	0.120	0.038	
CSB	HR	Payroll Services	1.274	1.334	0.060	
CSSGE	Education & Improvement	Various	0.816	0.399	(0.417)	









**Appendix 15**

**Public**

Portfolio	Service Area	Trading Area	Budgeted Income Target  £m	Actual Income  £m	Excess/ (Shortfall) compared to Target  £m	Performance
CSSGE	SORE	Outdoor Education & Sport	1.936	1.498	(0.438)	
CSSGE	SEMH Services	Behavioural Support	0.319	0.350	0.031	
CSSGE	Adult Education	Adult Education	0.210	0.236	0.026	
CSSGE	Education Psychology	Education Psychology	0.597	0.872	0.275	
CSSGE	Music	Music	0.057	0.126	0.069	
CSSGE	Children Missing Education	Out of School Tuition	0.174	0.230	0.056	
CSSGE	SEMH Services	Positive Play	0.041	0.042	0.001	
CSSGE	Early Years	Early Years SEN	0.015	0.024	0.009	
CSSGE	Information & ICT	Various	1.313	1.221	(0.092)	
HC	Public Health	Mental Health course delivery	0.002	0.000	(0.002)	
HC	Public Health	School Crossing Patrol SLA sites	0.012	0.012	0.000	
HC	Central Services to the Public	Registrars	1.524	1.912	0.388	

Appendix 15

Public

Portfolio	Service Area	Trading Area	Budgeted Income Target £m	Actual Income £m	Excess/ (Shortfall) compared to Target £m	Performance
HAT	Highways Laboratory	Highways Laboratory	0.100	0.007	(0.093)	
HAT	Fleet Services	Fleet Services	1.300	2.337	1.037	
IE	Countryside	Shops	0.269	0.385	0.116	
IE	Countryside	Cycle Hire	0.019	0.026	0.007	
IE	Countryside	Car Parking	0.501	0.563	0.062	
SLCTCC	Organisational Development & Policy	Crisis Communications	0.043	0.046	0.003	
SLCTCC	Place	Derbyshire Environmental Studies Service	0.113	0.005	(0.108)	
<b>TOTAL</b>			<b>14.419</b>	<b>16.071</b>	<b>1.652</b>	

**Earmarked Reserves**

	31 Mar 2023 £m	Transfers		31 Mar 2024 £m
		In £m	Out £m	
<b>Adult Care</b>				
Older People's Housing Strategy	(12.766)	(0.001)	10.513	(2.254)
Prior Year Underspends	(3.476)	(0.507)	3.983	0.000
Other reserves	(0.028)	0.000	0.000	(0.028)
<b>Sub Total</b>	<b>(16.270)</b>	<b>(0.508)</b>	<b>14.496</b>	<b>(2.282)</b>
<b>Clean Growth and Regeneration</b>				
Regeneration Kick-Start Feasibility Fund	(2.535)	(0.500)	1.916	(1.119)
Skills Training	(0.855)	0.000	0.248	(0.607)
Markham Environment Centre	(0.114)	0.000	0.114	0.000
Other reserves	(0.309)	0.000	0.309	0.000
<b>Sub Total</b>	<b>(3.813)</b>	<b>(0.500)</b>	<b>2.587</b>	<b>(1.726)</b>
<b>Corporate Services and Budget</b>				
Revenue Contributions to Capital*	(59.783)	0.000	8.350	(51.433)
Loan Modification Gains	(23.114)	0.000	1.204	(21.910)
Insurance and Risk Management	(16.043)	(0.012)	2.894	(13.161)
Budget Management	(12.284)	(16.056)	23.707	(4.633)
Cyber Security	(4.000)	0.000	0.000	(4.000)
Property Insurance Maintenance Pool	(3.060)	(1.711)	1.473	(3.298)
Investment Losses Contingency	(2.500)	0.000	0.000	(2.500)
PFI Reserves	(2.064)	(0.738)	0.662	(2.140)
Planned Building Maintenance	(3.264)	(0.004)	1.620	(1.648)
Demolition of Buildings	(1.093)	(0.550)	0.678	(0.965)
Computer Purchasing	(2.447)	(0.704)	2.257	(0.894)
Exchequer Traded Services Risks	(1.059)	(0.220)	0.387	(0.892)
Feasibility Assessment	(1.415)	(0.590)	1.284	(0.721)
Prior Year Underspends	(3.010)	(0.579)	3.325	(0.264)
Business Development and Economic Recovery Fund	(6.785)	0.000	6.785	0.000

## Appendix 16

## Public

	31 Mar 2023	Transfers		31 Mar 2024
	£m	In £m	Out £m	£m
Business Rates Risks	(6.568)	0.000	6.568	0.000
Covid Emergency and SFC Losses Grants	(6.407)	(0.015)	6.422	0.000
Inflation Risks	(1.227)	0.000	1.227	0.000
Business Rates Pool	(1.000)	0.000	1.000	0.000
Post-Covid Funding Risks	0.000	0.000	0.000	0.000
Other reserves	(3.362)	(2.099)	2.437	(3.024)
<b>Sub Total</b>	<b>(160.485)</b>	<b>(23.278)</b>	<b>72.280</b>	<b>(111.483)</b>
<b>Childrens Services and Safeguarding and Education</b>				
Schools Balances	(33.299)	(5.797)	8.000	(31.096)
Education Levelling Up	(0.897)	0.000	0.263	(0.634)
Tackling Troubled Families	(5.015)	(2.627)	7.227	(0.415)
Early Years Grant	0.000	(0.324)	0.000	(0.324)
Primary Teacher Pooled Premiums	(0.316)	(0.324)	0.327	(0.313)
Virtual School Grants	0.000	(0.219)	0.000	(0.219)
Prior Year Underspends	(1.123)	(0.025)	1.148	0.000
Dedicated Schools Grant (DSG)	(0.275)	(0.485)	0.760	0.000
Other reserves	(1.063)	(0.075)	1.063	(0.075)
<b>Sub Total</b>	<b>(41.988)</b>	<b>(9.876)</b>	<b>18.788</b>	<b>(33.076)</b>
<b>Highways Assets and Transport</b>				
Bus Services Improvement Plan Grant	(6.357)	(6.258)	0.000	(12.615)
Prior Year Underspends	(4.059)	(0.482)	3.411	(1.130)
Derby and Derbyshire Road Safety Partnership Reserve	(0.611)	(0.212)	0.024	(0.799)
Highway Development Control Interface	(1.500)	0.000	1.500	0.000
Winter Maintenance	(0.280)	0.000	0.280	0.000
Commuted Highways Maintenance	0.000	0.000	0.000	0.000
Other reserves	(1.828)	(0.829)	1.708	(0.949)
<b>Sub Total</b>	<b>(14.635)</b>	<b>(7.781)</b>	<b>6.923</b>	<b>(15.493)</b>
<b>Health and Communities</b>				
Homes for Ukraine Grant	(10.415)	(1.312)	1.119	(10.608)

## Appendix 16

## Public

	31 Mar 2023	Transfers		31 Mar 2024
	£m	In £m	Out £m	£m
Public Health Grant	(7.751)	0.000	0.258	(7.493)
Domestic Abuse Contract Support	(1.376)	0.000	0.018	(1.358)
Grant Funding Prospectus	(1.009)	0.000	0.842	(0.167)
Community Safety	(1.261)	0.000	1.261	0.000
Covid Test and Trace Grant	0.000	0.000	0.000	0.000
Covid Practical Support Funding	0.000	0.000	0.000	0.000
Other reserves	(0.750)	(1.126)	0.464	(1.412)
<b>Sub Total</b>	<b>(22.562)</b>	<b>(2.438)</b>	<b>3.962</b>	<b>(21.038)</b>
<b>Infrastructure and Environment</b>				
Digital Growth	(2.440)	(1.770)	1.508	(2.702)
Waste Recycling Initiatives	(0.573)	0.000	0.005	(0.568)
Elvaston Maintenance	(0.300)	(0.047)	0.143	(0.204)
Ash Dieback Action Plan	(0.089)	(0.104)	0.000	(0.193)
Other reserves	(0.378)	(0.023)	0.148	(0.253)
<b>Sub Total</b>	<b>(3.780)</b>	<b>(1.944)</b>	<b>1.804</b>	<b>(3.920)</b>
<b>Strategic Leadership, Culture, Tourism and Climate Change</b>				
Climate Change	(4.171)	0.000	2.937	(1.234)
Green Entrepreneurs	(1.662)	0.000	0.900	(0.762)
Cultural Recovery Fund	0.000	(1.000)	0.500	(0.500)
Library Restructure	(0.429)	0.000	0.160	(0.269)
Community Managed Libraries	(0.741)	0.000	0.500	(0.241)
County Records	(0.284)	0.000	0.045	(0.239)
Vision Derbyshire Economic Development Pilot	(0.511)	0.000	0.303	(0.208)
Derwent Valley Mills World Heritage Site	(0.244)	(0.011)	0.062	(0.193)
Community Managed Libraries	(0.171)	0.000	0.000	(0.171)
Policy and Research	(0.331)	0.000	0.196	(0.135)
Other reserves	(0.296)	(0.140)	0.099	(0.337)
<b>Sub Total</b>	<b>(8.840)</b>	<b>(1.151)</b>	<b>5.702</b>	<b>(4.289)</b>
<b>Overall Totals</b>	<b>(272.373)</b>	<b>(47.476)</b>	<b>126.542</b>	<b>(193.307)</b>

\* The 'Revenue Contributions to Capital' Earmarked Reserve balance has not been finalised. It is anticipated that the final balance will be slightly higher than reported above.

**Budget Savings Monitoring 2023-24****In-Year Savings Monitoring:**

	Target 2023-24 £m	Deliverable in 2023-24		Total Deliverable in 2023-24 £m	Deferred to future years for delivery £m	Alternative Savings to be delivered £m
		Ongoing £m	One-Off £m			
<b>Adult Care</b>	12.139	0.900	2.894	3.794	2.894	8.345
<b>Childrens Services</b>	0.500	0.500	0.000	0.500	0.000	0.000
<b>Clean Growth and Regeneration</b>	0.000	0.000	0.000	0.000	0.000	0.000
<b>Corporate Services and Budget</b>	0.625	0.000	0.000	0.000	0.000	0.625
<b>Health and Communities</b>	0.000	0.000	0.000	0.000	0.000	0.000
<b>Highways Assets and Transport</b>	0.500	0.000	0.000	0.000	0.000	0.500
<b>Infrastructure and Environment</b>	0.700	0.330	0.000	0.330	0.000	0.370
<b>Strategic Leadership, Culture, Tourism and Climate Change</b>	0.000	0.000	0.000	0.000	0.000	0.000
<b>Other</b>	1.726	1.172	0.000	1.172	0.000	0.554
<b>Total</b>	<b>16.190</b>	<b>2.902</b>	<b>2.894</b>	<b>5.796</b>	<b>2.894</b>	<b>10.394</b>



## Appendix 17

Public

### Aggregated In-Year and Previous-Years Savings Monitoring:

Portfolio	Budget Savings Targets			Ongoing Savings Initiatives			Actual Savings	
	Not yet achieved Brought Forward		Total Target £m	Total Identified £m	(Shortfall)/ Additional Identified Savings £m	Achieved by Financial Year End £m	(Shortfall)/ Additional Achievement of Savings Target £m	
	Prior Year £m	Current Year £m						
AC	3.009	12.139	<b>15.148</b>	15.241	0.093	4.545	(10.603)	
CSSGE	0.000	0.500	<b>0.500</b>	0.500	0.000	0.500	0.000	
CGR	0.000	0.000	<b>0.000</b>	0.385	0.385	0.223	0.223	
CSB	2.070	0.625	<b>2.695</b>	2.719	0.024	1.194	(1.501)	
HC	0.000	0.000	<b>0.000</b>	0.000	0.000	0.000	0.000	
HAT	3.671	0.500	<b>4.171</b>	2.214	(1.957)	0.000	(4.171)	
IE	2.767	0.700	<b>3.467</b>	1.293	(2.174)	0.488	(2.979)	
SLCTCC	0.521	0.000	<b>0.521</b>	1.043	0.522	0.601	0.080	
Other	0.000	1.726	<b>1.726</b>	1.172	(0.554)	1.172	(0.554)	
<b>Total</b>	<b>12.038</b>	<b>16.190</b>	<b>28.228</b>	<b>24.567</b>	<b>(3.661)</b>	<b>8.723</b>	<b>(19.505)</b>	

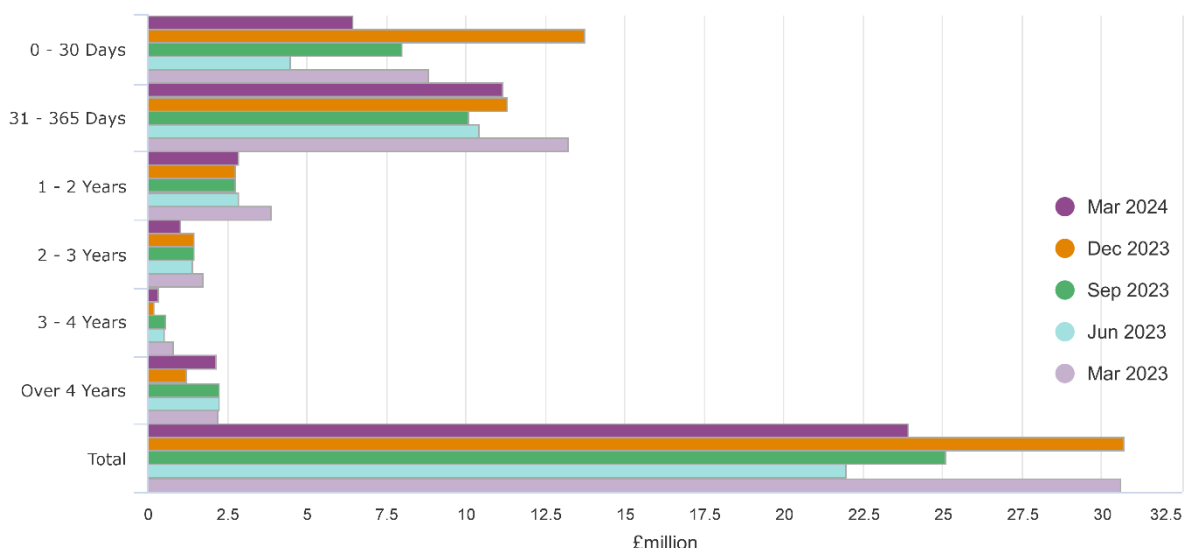
AC = Adult Care ; CSSGE = Childrens Services and Safeguarding and Education; CGR = Clean Growth and Regeneration ;  
 CSB = Corporate Services and Budget ; HC = Health and Communities ; HAT = Highways Assets and Transport ;  
 IE = Infrastructure and Environment ; SLCTCC = Strategic Leadership, Culture, Tourism and Climate Change ; Other = Other Cross Portfolio

**Aged Debt**

Age profile of debt, relating to income receivable, at 31 March 2024

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
<b>Adult Social Care and Health</b>						
2.536	6.317	2.457	0.854	0.272	1.192	<b>13.628</b>
18.6%	46.4%	18.0%	6.3%	2.0%	8.7%	<b>100.0%</b>
<b>Children's Services</b>						
1.939	0.634	0.093	0.023	0.003	0.006	<b>2.698</b>
71.9%	23.5%	3.4%	0.9%	0.1%	0.2%	<b>100.0%</b>
<b>Place</b>						
0.050	0.959	0.142	0.042	0.004	0.862	<b>2.059</b>
2.4%	46.6%	6.9%	2.0%	0.2%	41.9%	<b>100.0%</b>
<b>Corporate Services and Transformation</b>						
2.494	21.152	0.137	0.088	-0.085	0.189	<b>23.975</b>
10.4%	88.2%	0.6%	0.4%	-0.4%	0.8%	<b>100.0%</b>
<b>All Departments</b>						
7.019	29.062	2.829	1.007	0.194	2.249	<b>42.360</b>
16.6%	68.6%	6.7%	2.4%	0.5%	5.3%	<b>100.0%</b>

**Aged Debt over Time**



## Appendix 18

Public

The value of debt written off in the 12 months up to 31 March 2024

<b>Department</b>	<b>£m</b>
Adult Social Care and Health	0.940
Children's Services	0.014
Place	0.123
Corporate Services and Transformation	0.003
<b>All Departments</b>	<b>1.080</b>