

**DERBYSHIRE COUNTY COUNCIL**

**CABINET**

**15 April 2021**

**Report of the Director of Finance & ICT**

**BUDGET MONITORING/FORECAST OUTTURN 2020-21 AS AT  
QUARTER 3 (31 December 2020)**

**(STRATEGIC LEADERSHIP, CULTURE AND TOURISM)**

**1 Purpose of the Report**

To provide Cabinet with an update of the Revenue Budget position/forecast outturn for 2020-21 as at 31 December 2020 (Quarter 3) and seek approval for a number of budget virements in accordance with the Financial Regulations.

**2 Information and Analysis**

The Revenue Budget Position and Financial Summary provides an overview of the Council's overall budget position and forecast outturn as at 31 December 2020.

The remainder of the report summarises the controllable budget position by Cabinet Member Portfolio as at 31 December 2020. Further reports will be considered at Audit Committee and Council in accordance with the Budget Monitoring Policy and Financial Regulations.

**2.1 Revenue Budget Position and Financial Summary**

**Forecast Outturn**

The forecast outturn for 2020-21 as at Quarter 3 (31 December 2020), compared to controllable budget, is summarised below.

The Covid-19 pandemic is having a significant impact on the Council's 2020-21 forecast outturn.

An overall Council underspend of £15.514m is forecast, after accounting for £45.037m of Ministry of Housing Communities & Local Government (MHCLG) Covid-19 emergency grant funding awarded and additional income of £3.485m compensation for lost sales, fees and charges income estimated to be claimable under the Government scheme announced on 2 July 2020.

	Budget	Use of MHCLG Covid-19 & SFC Grant Funding	Adjusted Budget	Forecast Outturn	Forecast Variance to Budget	Budget Performance
	£ Millions	£ Millions	£ Millions	£ Millions	£ Millions	
Adult Care	263.862	14.329	278.191	271.813	-6.378	✓
Clean Growth and Regeneration	0.803	0.471	1.274	1.171	-0.103	✓
Corporate Services	44.036	3.274	47.310	49.646	2.336	✗
Health and Communities (exc. Public Health)	4.225	1.956	6.181	4.986	-1.195	✓
Highways, Transport and Infrastructure	75.311	6.654	81.965	83.372	1.407	✗
Strategic Leadership, Culture and Tourism	12.413	0.703	13.116	12.857	-0.259	✓
Young People	120.833	9.599	130.432	134.676	4.244	✗
<b>Total Portfolio Outturn</b>	<b>521.483</b>	<b>36.986</b>	<b>558.469</b>	<b>558.521</b>	<b>0.052</b>	<b>✗</b>
Risk Management	66.597	-39.164	27.433	14.239	-13.194	✓
Debt Charges	34.442	0.000	34.442	32.054	-2.388	✓
Interest and Dividend Income	-6.198	0.366	-5.832	-5.832	0.000	✓
Levies and Precepts	0.343	0.000	0.343	0.343	0.000	✓
Corporate Adjustments	2.630	1.812	4.442	4.458	0.016	✗
<b>Total</b>	<b>619.297</b>	<b>0.000</b>	<b>619.297</b>	<b>603.783</b>	<b>-15.514</b>	<b>✓</b>

## Portfolio Costs

A Council portfolio overspend of £0.052m is forecast, after the use of MHCLG Covid-19 grant funding for Covid-19 related costs forecast to be incurred in 2020-21. The table above shows the Covid-19 related costs across the portfolios as £36.986m. This is the forecast additional cost and lost income of the Council's response up to the end of March 2021, including the impact of slippage to the planned programme of savings which cannot yet be implemented as a result. This amount allows for any specific funding to offset the gross Covid-19 related costs which has already been forecasted to be allocated to individual portfolios; these amounts are detailed in Appendix Four. Budget of £36.986m will be allocated to portfolios from the Risk Management Budget, where the emergency Covid-19 grant funding and reimbursement for lost income from sales, fees and charges received from Government has been temporarily allocated, to match these costs.

Portfolio costs are explained in more detail later in this report.

## Risk Management Budget

There is a forecast underspend on the Risk Management Budget of £13.194m, which represents the funding the Council has received, or is expected to receive, additional to its planned requirements and forecast Covid-19 related costs for 2020-21. However, there is considerable uncertainty about the impact on the Council's finances of the current and future waves of the pandemic and any measures taken to mitigate its effects and the rate of infection, therefore caution is advised when considering this figure. Should costs rise in excess of current and future funding allocations, there will be a drawdown on the General Reserve to fund the overspend.

The Risk Management Budget of £66.597m includes:

- £7.200m of contingency funding, including £2.200m for increases in costs of Continuing Health Care clients and £5.000m for social care cost increases.
- £5.299m of contingency funding set aside in the 2020-21 Revenue Budget that has been confirmed not to be required. This comprises:
  - £3.213 for independent sector care home fee increases;
  - £0.811m for increased employer pensions contributions;
  - £0.543m for Learning Disability Short Term Breaks;
  - £0.454m general contingency; and
  - £0.278m for Street Lighting energy inflation.
- £45.037m of MHCLG emergency grant funding received to help the Council respond to Covid-19 pressures across the services it delivers. The Council has received the following amounts:
  - £22.996m announced on 19 March 2020;
  - £14.111m announced 18 April 2020;
  - £4.888m announced 2 July 2020; and
  - £3.042m announced 22 October 2020.
- £4.876m of additional non-ringfenced grants received in the year, announced after the 2020-21 Revenue Budget was approved by Council on 5 February 2020. These additional grants are
  - £2.714m additional Business Rates Relief Grant;
  - £1.169m Extended Rights to Free Travel Grant;
  - £0.520m Local Reform Community Voices Grant
  - £0.106m Social Care in Prisons Grant;
  - £0.158m War Pension Disregard; and
  - £0.209m Clinically Extremely Vulnerable Individuals Grant
- £3.677m of one-off funding transferred from the Adult Care portfolio, approved in the Council's 2020-21 Revenue Budget but no longer required after it was funded from the portfolio's 2019-20 underspend.
- £0.508m of additional Business Rates income, after amounts were finalised after the 2020-21 Revenue Budget was approved by Council on 5 February 2020.

The following £53.403m of forecast expenditure of the Risk Management Budget is:

- £36.986m to reimburse portfolios for Covid-19 costs incurred and lost income suffered in 2020-21, reflected in the portfolio outturn above.
- £0.366m to reimburse the Council's interest and dividend income budget for forecast lost dividend and interest income due to Covid-19.
- £1.812m to reimburse the Council's corporate adjustments budget for unachieved savings in respect of the Council paying its Local Government Pension Scheme contributions early due to Covid-19.
- £0.224m to reimburse the General Reserve for portfolio costs incurred in 2019-20 in respect of Covid-19.
- £2.500m proposed contribution to an earmarked reserve as a contingency to fund potential losses which may crystallise on the Council's investments in pooled funds.
- £15.000m estimated to be required to support the wider county and the Council's recovery from the impacts of the Covid-19 pandemic. It is proposed that an earmarked reserve is established, for this purpose and amount, which may be drawn upon at the appropriate time.
- Less: £3.485m of additional income estimated to be claimable under the Government's scheme to compensate local authorities for 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 year.

## **Debt Charges**

The Debt Charges budget is projected to underspend by £2.388m. This is based on forecast interest payments, anticipated Capital Financing Requirement (CFR), a Minimum Revenue Provision (MRP) of 2.5% in keeping with the policy reported to Cabinet on 22 November 2016 and a £3.500m one-off reduction in the Council's Capital Adjustment Account Reserve. This reduction is made on the basis that the amounts set aside to repay debt over the last ten years are well in excess of what is required to ensure the Council can repay its debts.

## **Interest and Dividend Income**

The Council utilises a range of investments, including pooled funds, to maximise its interest and dividend income. Interest and Dividends received on balances is estimated to breakeven after the allocation of £0.366m of MHCLG Covid-19 grant funding, to address a forecast decrease in income from investments in pooled funds of £0.902m and other lost income due to Covid-19. Interest also accrues to the loan advances to Buxton Crescent Ltd. The interest base rate has remained at an historically low rate of 0.10% since 10 March 2020.

The Council's investments in pooled funds are recognised and measured at Fair Value through Profit or Loss (FVPL) in accordance with accounting standard IFRS 9 Financial Instruments. To date there has been no impact on the Council's General Reserve to recognise any gains or losses in the value of these funds because these effects are reversed out as required by the statutory temporary override that MHCLG has issued. The override is effective for financial years 2018-19 to 2022-23. It is proposed to establish an earmarked reserve of £2.500m, as a contingency to fund any losses which may crystallise on these investments after the statutory temporary override issued by MHCLG has lapsed in 2023-24.

### **Corporate Adjustments**

Corporate Adjustments are forecast to overspend by £0.016m after the allocation of £1.812m of MHCLG Covid-19 grant funding. The allocation of MHCLG Covid-19 grant funding is to reimburse the cost of both a savings target which can no longer be achieved and an increase in the allowances the Council makes for loans it may not be able to recover.

Only £0.601m of the £1.000m savings target allocated is expected to be achieved by the Council paying its Local Government Pension Scheme employer contributions early. This is because of the decision not to pay in advance all the contributions due for the entire period 2020-21 to 2022-23, but rather to make separate early lump sum payments for each year over that period. This decision was made in light of Covid-19, to preserve the Council's liquidity of cash flow amongst other considerations.

The Council is likely to increase its allowances for potential credit losses based on a decline in the expectation of the amount it will recover from loans it has made, in light of the current economic climate.

### **Earmarked Reserves**

Details of the Council's Earmarked Reserves balances as at 31 December 2020 are set out in Appendix One.

The Council's response to the Covid-19 pandemic and its effects on the Council's finances are expected to continue into 2021-22. It is proposed to establish earmarked reserves and to contribute any funding received to support Covid-19 impacts, which has not been utilised by 31 March 2021, to these reserves. This will enable this funding to be used for relevant expenditure over the two-year period 2020-21 to 2021-22. It is proposed that delegated authority is given to the Director or Finance & ICT to approve the establishment of any earmarked reserves that are required to support the Council's response to the Covid-19 pandemic, and that any funding received to support Covid-19 impacts, which has not been utilised by 31 March 2021, is contributed to these reserves, to allow this funding to be used for relevant expenditure after that date.

A complete register of funding expected to be receivable to meet Covid-19 related costs is disclosed in Appendix Five.

## **Budget Savings**

A summary of the expected achievement of budget savings targets is provided at Appendix Two. The budget savings target for 2020-21 is £18.795m, with a further £6.332m target brought forward from previous years. The savings initiatives identified to meet this target currently fall short by £7.742m, therefore further proposals will need to be brought forward to ensure the Council continues to balance its budget. Of this total target of £25.127m, £12.266m is expected to be achieved by the end of the financial year. Therefore, there is a £12.861m forecast shortfall in achievement of budget savings. The resulting base budget overspend is offset to some extent by one-off underspends or is being met from one-off funding from earmarked reserves and additional grant funding received.

## **Debt Age Profile**

The age profile of debts owed to the Council and the value of debts written off is disclosed in Appendix Three. This information is collected on a departmental rather than a portfolio basis.

## **General Reserve**

The General Reserve stands at £49.845m as at 31 December 2020. The level of General Reserve is currently 9.14% of the Council's Net Budget Requirement for 2020-21. Commitments are held against this General Reserve balance, which were referred to in the Council's 2021-22 Revenue Budget Report. At that time the General Reserve, in a pessimistic forecast, was predicted to decrease to 1.6% (£9.591m) of the Council's Net Budget Requirement by 2025-26. The majority of chief financial officers consider 3% to 5% of a council's net spending to be a prudent level of risk-based reserves. It is recognised that the forecast General Reserve balance over the medium term is lower than would be preferred, therefore restorative measures will be utilised over the Five Year Financial Plan to build back up the balance of the General Reserve to a reasonable, risk assessed level.

## **2.2 Portfolio Summaries**

A summary of each of the individual portfolio positions/forecast outturn for 2020-21 is detailed below.

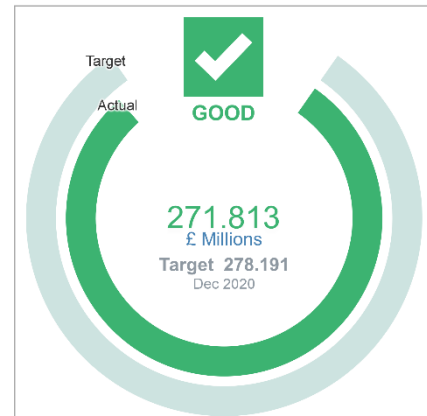
Whilst budgets are monitored by portfolio, the individual portfolios are not separate entities. All the portfolios operate in conjunction with the others and it is important to consider the Council's budgetary position as a whole in the context of its Five-Year Financial Plan and its overall level of reserves.

## Adult Care

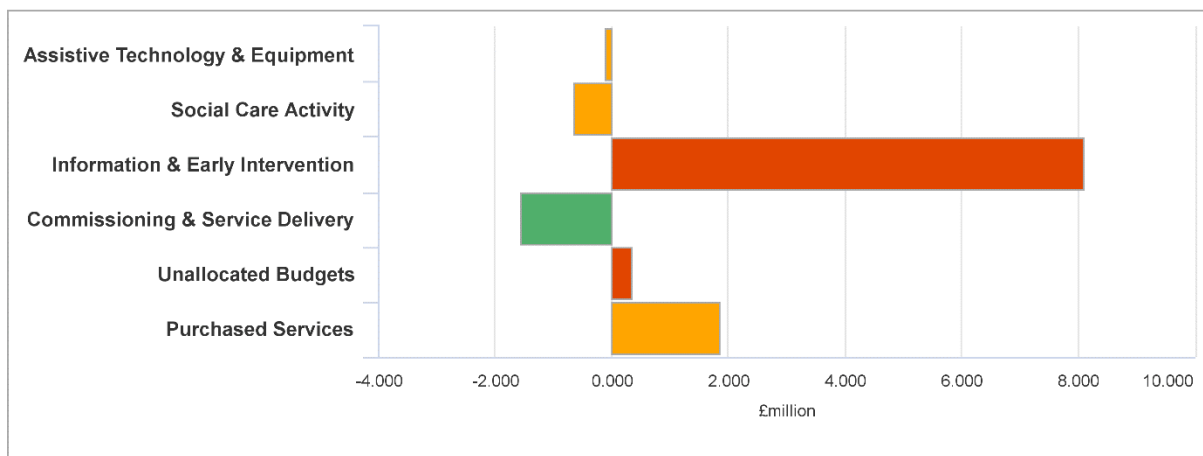
There is a projected year-end underspend of £6.378m, after the allocation of £14.329m of funding from MHCLG Covid-19 emergency grants and compensation for lost income under the sales, fees and charges scheme. Before the allocation of this funding, the main variances are:

- ❑ Information and Early Intervention, £8.086m overspend – mainly due to the additional costs of personal protective equipment (PPE) and additional independent sector fees in response to the Covid-19 pandemic.
- ❑ Purchased Services, £1.863m overspend – due to additional care package costs and hospital discharge services as a result of the Covid-19 pandemic.
- ✅ Commissioning and Service Delivery, £1.572m underspend – due to vacancy control and reduced spend on staffing.

Forecast Outturn against Target Budget



Forecast Under (-)/Over Spend by Service Line



A sum of £3.677m of the £4.210m one-off funding identified in the 2020-21 Revenue Budget Report to fund the Better Lives Project has been transferred from the Adult Care portfolio to the Risk Management budget. The full amount was no longer required after Adult Care transferred its 2019-20 underspend to an earmarked reserve to fund these services.

The budget savings target for 2020-21 is £3.784m. An over-achievement of budget savings of £0.427m has been brought forward, resulting in total reductions to be achieved of £3.357m at the start of the financial year. Of this target, £1.173m is expected to be achieved by the end of the financial year. Therefore, there is currently a £2.184m forecast shortfall in achievement of

budget savings. The implementation of planned savings has been significantly delayed by the impacts of Covid-19.

Additional funding has been provided in the 2020-21 budget for the main growth items:

- Care Home and Home Care Fees - £8.787m, to meet the increase in independent sector fees. This has been fully allocated and the additional spend started in April 2020 and is expected to be incurred evenly throughout the whole year.
- Demographic Growth - £4.500m, to fund the additional costs due to the year-on-year increase in the number of clients supported.
- Winter Pressures - £3.627m, to fund the additional services put in place to help reduce hospital admissions and delays in hospital discharges.
- Homes for Older People - £3.000m (one-off), to meet some of the costs associated with the remedial work and additional staff required to meet safety standards in a number of the Council's homes.
- Transformational Care Programme (TCP) - £0.800m, to fund the additional care packages for clients that have been discharged from long-term health provision. This funding has now been fully spent on providing new or increased care packages to TCP clients.
- Implementation of Better Lives - £0.533m (one-off), to fund the balance of the cost of consultancy services for the Better Lives project. £0.103m has been spent to date with the balance expected to be fully spent by the end of the financial year.

Other significant additional items of funding that the portfolio has received since the budget was set are:

- Hospital Discharge - £14.214m (one-off) recharge to Clinical Commissioning Groups (CCGs) of Covid-19 spending pressures to enhance hospital discharges.
- Infection Control Funds - £18.255m (one-off) ring-fenced grant from the Department of Health and Social Care to provide funding to care providers to meet the additional costs associated in Covid-19 infection control.

It is now anticipated that the costs associated with the work to address safety standards in the Council's Homes for Older People can be funded from resources already approved in the Capital Programme. Therefore, it is proposed that the £3.000m of one-off funding given for this purpose is transferred from Adult Care to the Risk Management budget.

It is also proposed that any Transition Funding, within the £4.500m allocation for Demographic Growth, which has not been utilised by the end of March 2021, is transferred from Adult Care to the Risk Management budget. This is currently estimated to be £0.942m of ongoing and £0.316m of one-off funding.

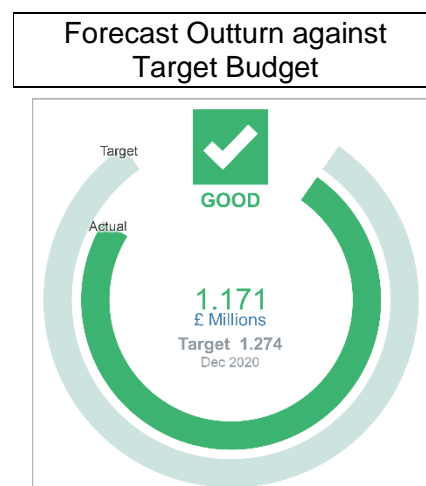


Adult Care are aiming to develop a countywide Assistive Technology (AT) offer that will remove the current fragmentation of the service offer, target improved appropriate use of AT and reduce costs incurred supporting people to live safe and independent lives in the community. It will complement the Better Lives transformation programme in Adult Care because it will speed up the Transformation programme and deliver greater savings than originally projected - through a greater willingness to use complementary or alternative-to-care AT, thereby deferring or reducing direct care costs. It is proposed to create a £1.500m earmarked reserve to be used for pump-priming this initiative.

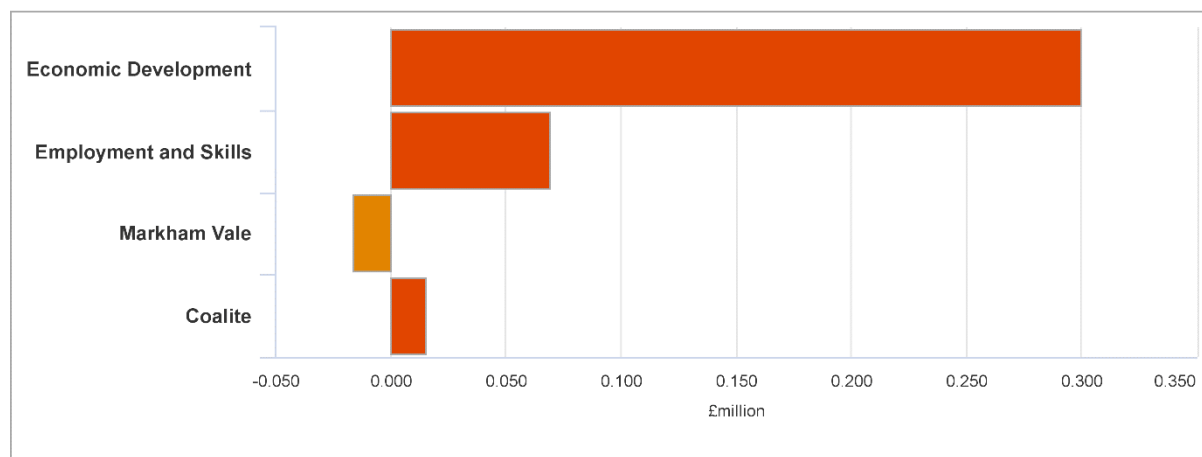
### Clean Growth and Regeneration

There is a projected year-end underspend of £0.103m after the allocation of £0.471m of funding from MHCLG Covid-19 emergency grants and compensation for lost income under the sales, fees and charges scheme. Before the allocation of this funding, the main variances are:

- Economic Development, £0.300m overspend – due to the cost of supporting businesses and administering grants as a result of the Covid-19 pandemic.



Forecast Under (-)/Over Spend by Service Line



No budget savings target has been allocated to this portfolio for 2020-21.

No additional funding has been provided to this portfolio in the 2020-21 budget.

## Corporate Services

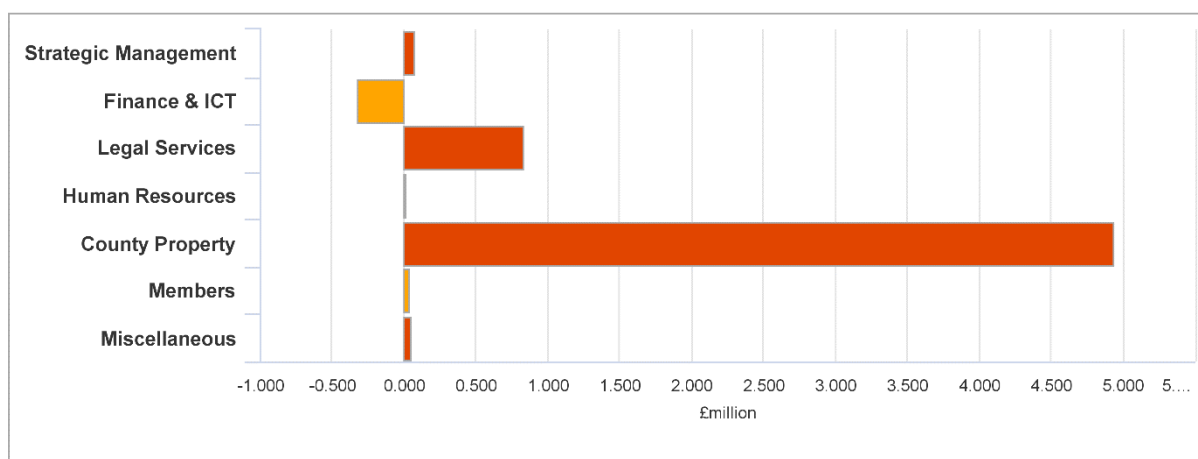
There is a projected year-end overspend of £2.336m after the allocation of £3.274m of funding from MHCLG Covid-19 emergency grants compensation for lost income under the sales, fees and charges scheme. Before the allocation of this funding, the main variances are:

- County Property, £4.938m overspend – costs associated with the Covid-19 pandemic such as savings from property rationalisation not expected to be realised, reduced design fee income from capital projects and the Disabled Facilities Grant scheme, reduced recovery of rents on some industrial and small business units, and under-absorption of overheads on the Property Direct Service Organisation (DSO) as operative productivity has been reduced.
- Legal Services, £0.830m overspend - due to an increase in demand for the service in respect of childcare cases. Other contributing factors include salary overspends as vacant posts have been filled, ongoing costs for the audio-visual system in the Council Chamber, the impact of Covid-19 on the Business Centre and a savings target in Democratic Services which has yet to be identified.
- ✓ Finance and ICT, £0.319m underspend - due to vacancy control. This will assist in managing a planned restructure of the ICT function, aiming to deliver significant savings over the three years from 2020-21.

Forecast Outturn against Target Budget



Forecast Under (-)/Over Spend by Service Line



A budget savings target for 2020-21 of £5.190m has been allocated, with a further £0.676m target brought forward from previous years. Of this total target of £5.866m, £2.513m is expected to be achieved by the end of 2020-21.

Therefore, there is currently a £3.353m forecast shortfall in the achievement of budget savings.

Additional funding has been provided in the 2020-21 budget for the main growth items:

- Legal Services - £0.300m (one-off), to support the high levels of demand for the service in respect of childcare cases. It is forecast that this allocation will be fully spent by the end of the financial year.
- ICT Strategy - £0.200m, to ensure that ICT is aligned with the needs of the business and to assist with the delivery of priorities. It is forecast that additional expenditure of this amount will be incurred by the end of the financial year.

Other significant additional items of funding that the portfolio has received since the budget was set are:

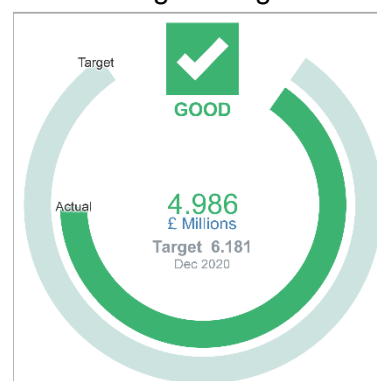
- GDPR (General Data Protection Regulation) - £0.180m (one-off) to complete the work to comply with these regulations.

It is proposed to transfer £0.500m from the Change Management earmarked reserve to an earmarked reserve to fund property feasibility studies.

## Health and Communities

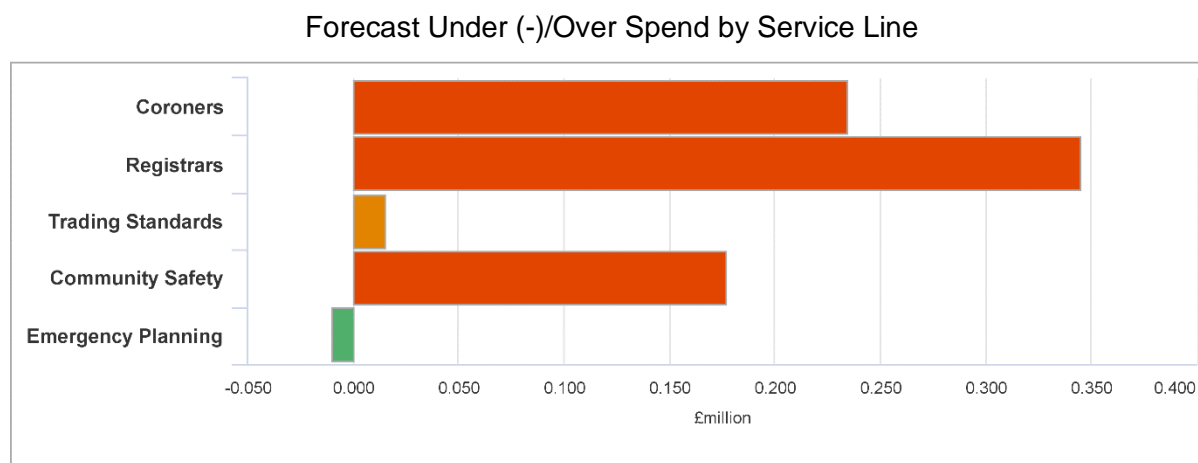
The Health and Communities portfolio includes the Public Health budget of £42.175m, which is fully funded by the ring-fenced Public Health Grant for 2020-21. The forecast year-end position for the portfolio is an underspend of £1.298m. Excluding Public Health, the portfolio is forecast to underspend by £1.195m after the allocation of £1.956m of funding from MHCLG Covid-19 emergency grants and the compensation for lost sales, fees and charges income scheme. Before the allocation of this funding, the main variances are:

Forecast Outturn against Target Budget



- ✓ Public Health, £2.059m underspend – the activity of the Live Life Better Derbyshire service and the Sexual Health genitourinary medicine (GUM) clinical activity has been affected by the Covid-19 pandemic and the need to socially distance and self-isolate. Also, several Outcome Based Accountability (OBA) projects have been paused or delayed due to Covid-19 restrictions.
- ✘ Registrars, £0.345m overspend – loss of income from registrations of births and marriages due to current Covid-19 restrictions.
- ✘ Coroners, £0.234m overspend – residual running costs on old premises, a backlog of invoices relating to Pathology fees and an increase in post-mortems and other professional services.

- Community Safety, £0.177m overspend – additional costs in Domestic Abuse service as a consequence of the Covid-19 pandemic.



A budget savings target of £0.216m has been allocated for 2020-21. An over-achievement of budget savings of £0.066m has been brought forward from previous years, resulting in total reductions to be achieved of £0.150m at the start of the financial year. Of this target, £0.166m is anticipated to be achieved by the end of the financial year. Therefore, there is currently a forecast over-achievement of budget savings of £0.016m.

Additional funding has been provided in the 2020-21 budget for the following growth items:

- Coroners - £0.101m, to meet the increasing cost of fees due to a national shortage of pathologists.

Other significant additional items of funding that the portfolio has received since the budget was set are:

- Community Safety - £0.500m (one-off) to meet the increasing costs of the Domestic Violence service.
- Test and Trace - £3.861m (one-off) grant from the Department of Health and Social Care (DHSC) in relation to the mitigation against and management of local outbreaks of Covid-19.
- Emergency Assistance - £0.808m (one-off) grant from the Department for the Environment Food and Rural Affairs (DEFRA) to meet immediate need and help those who are struggling to afford food and essentials due to Covid-19.
- Contain Outbreak Management Fund (COMF) - £19.266m (one-off) grant from the DHSC for test and trace activity to reduce the spread of coronavirus in the local area and to support the local economy and public health. £9.632m of grant funding was awarded in November and

December 2020. The additional £9.634m assumes that grant funding is awarded at a similar level for the period January to March 2021.

- Support to Clinically Extremely Vulnerable (CEV) Individuals - £0.209m (one-off) grant from MHCLG to provide support to CEV people who need it for the period that Covid-19 restrictions are in force.

It is proposed that Public Health will contribute a further £1.500m in 2020-21 to support Children's Centres and the Early Years offer within the Young People portfolio. This additional investment reinforces Public Health's commitment to support partners with their Early Help offer and help towards improving the emotional health and wellbeing of children and their parents in Derbyshire.

## Highways, Transport and Infrastructure

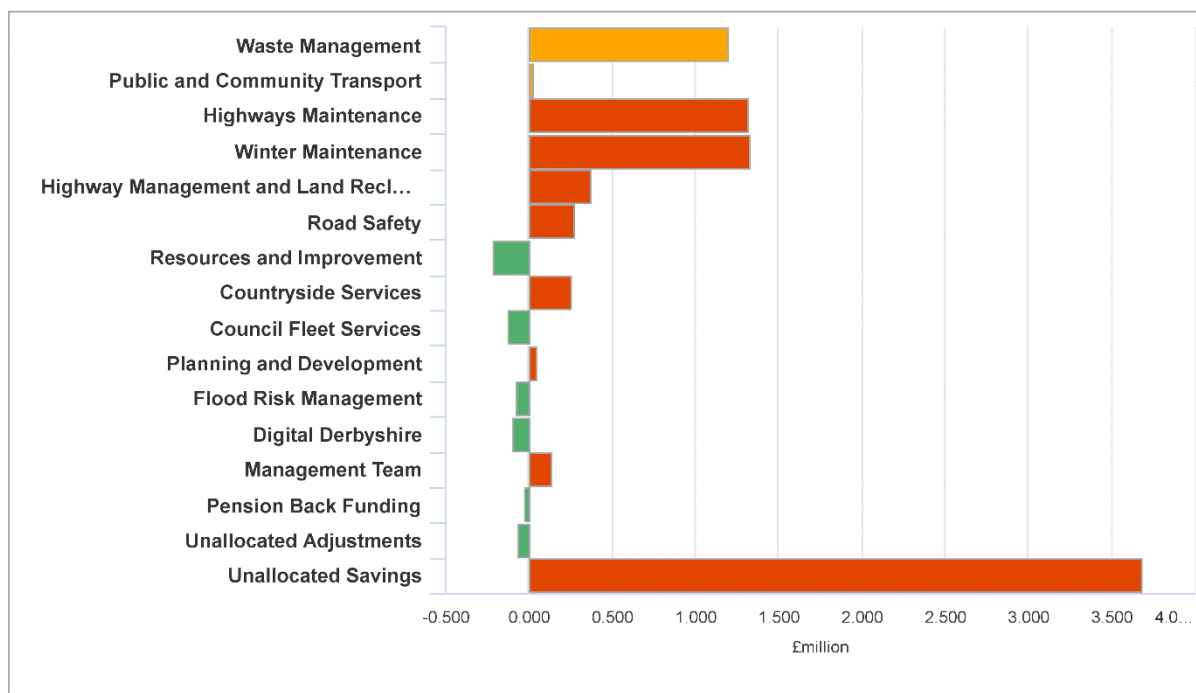
The Highways, Transport and Infrastructure portfolio is forecast to overspend by £1.407m after the allocation of £6.654m of funding from MHCLG Covid-19 emergency grants and the compensation for lost sales, fees and charges income scheme. Before the allocation of this funding, the main variances are:

- ❑ Unallocated Budget Savings, £3.684m overspend – savings targets not yet allocated to specific services.
- ❑ Winter Maintenance, £1.327m overspend – the Council has to build up a large stockpile of grit salt to comply with Department for Transport recommendations, based on an average year, prior to the onset of winter. The vehicles associated with gritting are a high fixed cost overhead, irrespective of the severity of the conditions. The Winter Service budget of £1.473m does not provide for more than a mild winter, so the Council is reliant on using contingency reserves for additional costs incurred as a result of a moderate or severe winter.
- ❑ Highways Maintenance, £1.320m overspend – mostly due to Covid-19 costs such as cycle and pedestrian temporary works, traffic management for testing centres and the supply of PPE.
- ❑ Waste Management, £1.203m overspend – there has been an increase in household residual waste tonnages due to more people working from home and home-schooling as part of the Covid-19 response.
- ❑ Highways Management and Land Reclamation, £0.376m overspend – mainly due to a reduction in the recharges to capital schemes as staff productivity has been affected by the need to self-isolate or shield because of the Covid-19 pandemic.

Forecast Outturn against Target Budget



Forecast Under (-)/Over Spend by Service Line



The budget savings target for 2020-21 is £1.426m, with a further £5.234m target brought forward from previous years. Of this total target of £6.660m, £2.346m is expected to be achieved by the end of the financial year. Therefore, there is currently a £4.314m forecast shortfall in achievement of budget savings, however the multi-year savings programme to 2024-25 does allow for some slippage to be covered by prior years' underspends, still delivering the savings target in total.

Additional funding has been provided in the 2020-21 budget for the main growth items:

- Ash Dieback - £0.270m (one-off), to develop an action plan initiated by a programme of inspection to quantify the scale of the Ash Dieback problem across the Council's estate. It is anticipated that a multi-year funding commitment to survey, fell and replant trees on Council land will be required once this evaluation work has taken place. There has been no significant expenditure to date because of delays caused by the impact of Covid-19. This funding is currently being used for the felling works and related management costs. It will also support the salary costs of a project officer who is expected to be in post by Spring 2021.
- Elvaston Castle Masterplan - £0.200m (one-off), being spent on preparatory costs and design work, mainly associated with the construction of the access drive and car park. This is part of a programme of capital investment and income generation at Elvaston Castle approved by Cabinet on 20 December 2018. A delivery programme and business case to identify the capital investment required and income generation opportunities involved in delivering the Masterplan was presented to Cabinet in September 2020. Work is

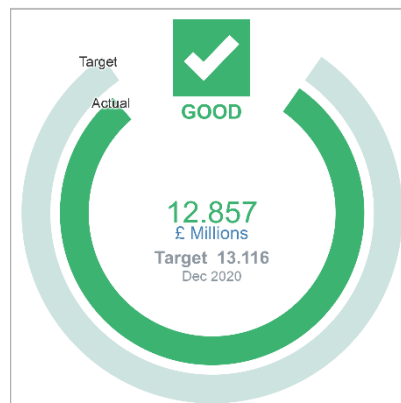
progressing and it is anticipated that all of this funding will be spent in 2020-21.

### Strategic Leadership, Culture and Tourism

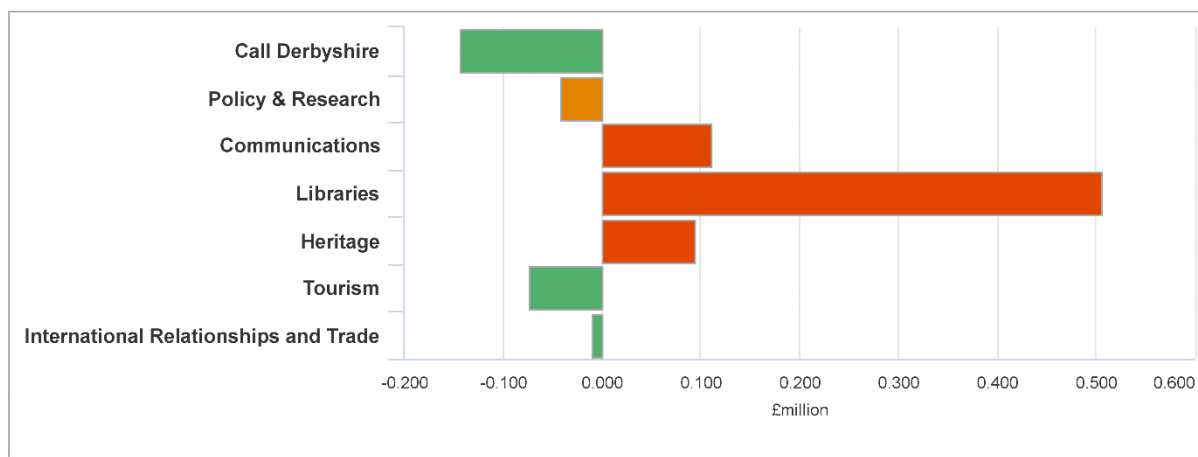
A year-end underspend of £0.259m is projected after the allocation of £0.703m of funding from MHCLG Covid-19 emergency grants and the compensation for lost sales, fees and charges income scheme. Before the allocation of this funding, the main variances are:

- Libraries, £0.507m overspend – savings are not expected to be realised due to the Covid-19 pandemic as the Library Strategy and proposals to transfer the Library Service to community management have had to be suspended and proposals to transfer the Arts Development service to an alternative provider have been abandoned.
- ✓ Call Derbyshire, £0.144m underspend – mainly due to staff turnover.
- Communications, £0.111m overspend – the advertising income target is not able to be achieved this financial year.

Forecast Outturn against Target Budget



Forecast Under (-)/Over Spend by Service Line



The budget savings target for 2020-21 is £0.829m, with a further £0.086m target brought forward from previous years. Of this total target of £0.915m, it is expected that £0.260m will be achieved by the end of the financial year. Therefore, there is currently a £0.655m forecast shortfall in achievement of budget savings.

Additional funding has been provided in the 2020-21 budget for the following items:

- Climate Change - £0.200m (ongoing), the Council published its Climate Change Manifesto in May 2019. This funding is to advance the priorities identified in the Manifesto. Due to the impact of Covid-19 it is uncertain when this funding will be utilised this financial year.

The responsibility for leading the Council's response to Climate Change will be moving. To reflect this new arrangement, Cabinet approval is sought to make a budget virement of £0.200m from the Commissioning, Communities and Policy department to the Economy, Transport and Environment department effective from 1 April 2021.

## Young People

The Young People portfolio is forecast to overspend by £4.244m after the allocation of £9.599m of funding from MHCLG Covid-19 emergency grants and the compensation for lost sales, fees and charges income scheme.

The forecast outturn position includes £1.390m of Dedicated Schools Grant income, as a contribution to the cost of supporting Early Help services and children with additional needs. Income from this source is not guaranteed to continue at the same level in future years.








Before the allocation of the Covid-19 grant funding detailed above, the main variances are:

- Placements for Children in Care (or unable to remain at home), £11.362m overspend – placement numbers have continued to rise throughout the year in line with increases in the number of children in care, with the rate of increase in these numbers being especially high between April and July 2020. There are currently more placements required than can be funded from the allocated budget. The needs of individual children and the availability of placements has also meant that there are an increased number of children placed in both more expensive fostering arrangements and more expensive residential provision. There has however been a decrease in the number of external residential placements since August 2020, but external fostering numbers have continued to rise. The planned introduction of a specialist fostering service for children with disabilities has been deferred for a year, after the tender closing date for this service coincided with the Covid-19 pandemic, resulting in no tenders being received to provide this service.

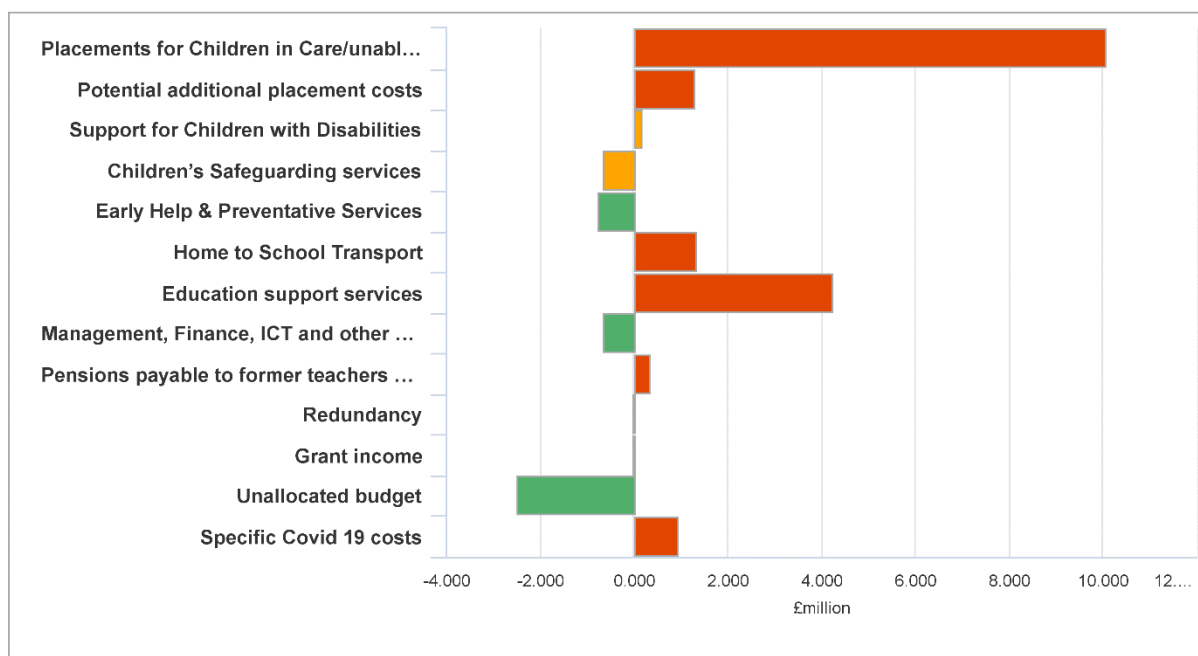
Forecast Outturn against Target Budget





-  Education Support Services, £4.246m overspend – sales of school meals provided by the Catering Service have been impacted by the absence of pupils between March and July 2020 and from January 2021. Also, whilst in school, the number of children taking school meals has reduced by around 19% compared to plan. The Sport and Outdoor Education service has been unable to provide outdoor experiences and adventure activities since March, which has resulted in a loss of income.
-  Unallocated Budget, £2.485m underspend – amounts which have not yet been allocated to services. The largest unallocated item is £1.390m from the Dedicated Schools Grant.
-  Home to School Transport, £1.339m overspend – this overspend includes the supplier relief support grants paid to providers covering the period between March and July 2020 when schools were closed and assumes similar support will be provided from January 2021.
-  Other Covid-19 specific costs, £0.930m overspend – there have been increases in the costs associated with transporting SEN pupils to school as a result of Covid-19 requirements. This is partially offset by grant funding provided by the Department for Education towards this increased cost.
-  Early Help and Preventative Services, £0.743m underspend – due to vacancies in Multi-Agency Teams, Children’s Centres, Youth Support and Youth Offending Support.
-  Children’s Safeguarding Services, £0.657m underspend – reductions in travel expenditure due to administration support staff working from home and undertaking many aspects of their roles virtually. Also, expenditure to support families in need and to prevent children coming into care has reduced. Offsetting this are increased legal expenses associated with care proceedings and an increase in the number of social workers and Business Services posts.
-  Pensions Payable to Former Teachers and Other Staff, £0.335m overspend – enhanced pension obligations payable to staff who left under efficiency programmes during the early 1990s. Whilst the number of pensions being paid reduces each year, this is outweighed by the annual increase to those pensions still in payment.

## Forecast Under (-)/Over Spend by Service Line



A savings target of £2.350m has been allocated for 2020-21, with a further £0.829m target brought forward from previous years. Savings initiatives totalling £2.350m have been identified, of which £1.207m are expected to be achieved by the end of the financial year. Therefore, there is currently a £1.972m forecast shortfall in achievement of budget savings.

Additional funding has been provided in the 2020-21 budget for the main growth items:

- Placement Demand Pressures - £11.000m, to support the increase in the demand for placements and the increasing complexity of children and young peoples' needs. These costs have continued to increase in 2020-21 and there is concern for the wellbeing of children who have been less visible to school professionals during the first part of 2020-21. It is forecast that this allocation will be fully spent by the end of the financial year.
- Social Worker Recruitment - £1.300m plus one-off funding of £1.300m, as part of a recruitment plan to increase the number of social workers to ensure caseloads are at a healthy working level consistent with an individual worker's experience. It is forecast that this allocation will be fully spent by the end of the financial year.
- Home to School Transport (SEN) - £1.000m plus one-off funding of £0.971m, to support the increased cost of transporting children and young people to school, pupil referral units or alternative provision when they have been excluded from mainstream schools. It is forecast that this allocation will be fully spent by the end of the financial year.
- Children in Care Legal Proceedings - £1.100m (one-off), reflecting the greater number of court proceedings and the increased use of external

legal firms to present cases. It is expected that this funding will be fully spent by the end of the year.

- Preventative Support to Families - £1.000m (one-off), to support work with children and families. The number of referrals and children identified as 'in need' is increasing. It is forecast that this allocation will be fully spent by the end of the financial year.
- SEND Assessment and Planning - £0.600m, to provide additional staffing. It is expected that this funding will not be fully spent in 2020-21 due to delays in recruitment.
- Child Protection - £0.500m, to fund the cost of staff needed to respond to an increased number of children on protection plans. It is forecast that this allocation will be fully spent by the end of the financial year.
- Care Leavers - £0.498m (one-off), to meet the cost of additional statutory duties towards care leavers. It is forecast that this allocation will be fully spent by the end of the financial year.
- Service Transformation - £0.438m (one-off), to identify and implement improvements to service quality and efficiency. It is expected that this funding will not be fully spent in 2020-21 due to delays in recruitment.
- Increase in Special Guardianship Placements - £0.336m, to ensure the budget is sufficient to meet the current level of costs payable to those who have parental responsibility under a special guardianship order. It is forecast that this allocation will be fully spent by the end of the financial year.
- Quality Assurance SEND & Fostering - £0.214m (one-off), to introduce new processes to enable managers to analyse the performance of the Fostering and SEND services. It is expected that this funding will not be fully spent in 2020-21 due to delays in recruitment. It is proposed to contribute any remaining funding to an earmarked reserve at the end of the year to fund the employment costs of additional Quality Assurance staff expected to be incurred in 2021-22.
- Elective Home Education - £0.207m (one-off), to fund staff visits to assess the education provision to children educated at home by choice. The number of these children is increasing. It is forecast that this allocation will be fully spent by the end of the financial year.
- Support to Achieving Great Futures - £0.108m (one-off), to fund staff seconded to this project to review the pathways for people with disabilities and the services provided to them by the Council. It is expected that this funding will not be spent in 2020-21 as the associated staffing costs are being met by the Adult Care portfolio. This funding is offsetting other overspending budgets in the portfolio.
- Foster Carers - £0.100m, to cover the inflationary increase to foster carer allowances from April 2020. It is forecast that this allocation will be fully spent by the end of the financial year.

Other significant additional items of funding that the portfolio has received since the budget was set are:

- Home to School Transport - £0.871m (one-off) grant from the Department for Education (DfE) to support additional transport costs, primarily SEN to ensure social distancing during the Covid-19 pandemic, especially where clinically vulnerable or extremely clinically vulnerable pupils are being transported to specialist or enhanced provision.

### **Dedicated Schools Grant**

The Dedicated Schools Grant (DSG) is a ring-fenced grant comprising four individual blocks: Schools Block, High Needs Block (HNB), 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 that 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.

There was a surplus of £0.188m in the closing net total DSG reserves at the end of 2019-20. However, after taking account of commitments the underlying balance was a deficit of £3.140m.

The expected DSG and sixth form grant income due to the Council in 2020-21 is £371.645m and the projected year-end expenditure is £373.639m. The expected overspend compared to income is £1.994m, which includes a £0.622m underspend that is ring-fenced to the Schools Block.

In January 2020, the Schools Forum agreed to leave £1.325m of the Pupil Growth Fund unallocated as a contribution to resolving the deficit. Therefore, there is an underlying overspend compared to grant income in 2020-21 of £3.941m.

The Council will continue to seek opportunities to make reductions to DSG expenditure in 2020-21.

The forecast £0.622m underspend ring-fenced to the Schools Block is expected to arise due to maternity costs, redundancy costs and contingency

payments to Primary schools being below the allocated re-pooled schools funding.

The variances on the other three blocks are:

- Central Schools Services Block, £1.570m underspend – mainly due to unallocated growth. Also, support for schools to meet KS1 pupil/teacher ratios is projected to be below the allocated budget.
- High Needs Block, £4.707m overspend – additional support for children with high needs to attend mainstream schools and for children receiving their education at independent and non-maintained schools is above the allocated budget. Also, additional places have been purchased at Derbyshire special schools and academies. These areas of overspend are partially offset by a small contingency budget.
- Early Years Block, £0.065m underspend.

### **3 Financial Considerations**

As set out above.

### **4 Other Considerations**

In preparing this report the relevance of the following factors has been considered: legal, prevention of crime and disorder, equality and diversity, human resources, environmental, health, property, transport and social value considerations.

### **5 Background Papers**

Finance papers held electronically by Technical Section, Finance & ICT, Room 137, County Hall.

### **6 Key Decision**

No.

### **7 Is it necessary to waive the call-in period?**

No.

### **8 Officer's Recommendations**

That Cabinet:

- 8.1 Notes the update of the Revenue Budget position/forecast outturn for 2020-21 as at 31 December 2020 (Quarter 3).
- 8.2 Approves a budget virement of £0.200m from the Commissioning, Communities and Policy department to the Economy, Transport and Environment department, effective from 1 April 2021, to reflect new

arrangements in place for leading the Council's response to Climate Change.

- 8.3 Approves a budget virement of £3.000m of one-off funding from Adult Care to the Risk Management Budget, as this is no longer required to fund the work taking place to address safety standards in the Council's Homes for Older People.
- 8.4 Approves a budget virement to transfer any Transition Funding which has not been utilised by the end of March 2021 from Adult Care to the Risk Management Budget. This is currently estimated to be £0.942m of ongoing and £0.316m of one-off funding.
- 8.5 Approves an earmarked reserve be established for the purpose of supporting the wider county and the Council's recovery from the impacts of the Covid-19 pandemic and to contribute £15.000m to this reserve from the Risk Management Budget.
- 8.6 Approves an earmarked reserve be established as a contingency to fund any losses which may crystallise on investments measured at Fair Value through Profit or Loss (FVPL) after the statutory temporary override issued by MHCLG has lapsed in 2023-24 and to contribute £2.500m to this reserve from the Risk Management Budget.
- 8.7 Approves an earmarked reserve be created for pump-priming a countywide Assistive Technology offer that will remove the current fragmentation of the service offer, target improved appropriate use of Assistive Technology and reduce costs incurred supporting people to live safe and independent lives in the community, to complement the Better Lives transformation programme in Adult Care, and to contribute £1.500m to this reserve from the Adult Care Budget.
- 8.8 Authorises the Director of Finance & ICT to establish any earmarked reserves that are required to support the Council's response to the Covid-19 pandemic, and agrees that any funding received to support Covid-19 impacts, which has not been utilised by 31 March 2021, is contributed to these reserves, to allow this funding to be used for relevant expenditure after that date.
- 8.9 Approves that any of the funding provided in the 2020-21 budget for Quality Assurance SEND & Fostering that has not been utilised by the end of March 2021 is contributed to an earmarked reserve to fund the employment costs of additional Quality Assurance staff expected to be incurred in 2021-22.
- 8.10 Approves the transfer of £0.500m from the Change Management earmarked reserve to an earmarked reserve to fund property feasibility studies.

- 8.11 Approves that £1.500m of funding from Public Health in 2020-21 is used to support Children's Centres and the Early Years offer within the Young People portfolio.

PETER HANDFORD

Director of Finance  
& ICT

## Earmarked Reserves as at 31 December 2020

<b>Adult Care</b>		<b>£ Millions</b>
Older People's Housing Strategy	▼	16.103
Other reserves	=	0.046

---

<b>Total Adult Care</b>	<b>▼</b>	<b>16.149</b>
-------------------------	----------	---------------

<b>Clean Growth &amp; Regeneration</b>		<b>£ Millions</b>
Markham Environment Centre	=	0.114
Other reserves	↑	0.481

---

<b>Total Clean Growth &amp; Regeneration</b>	<b>▼</b>	<b>0.595</b>
--	----------	--------------

<b>Corporate Services</b>		<b>£ Millions</b>
Revenue Contributions to Capital	=	25.682
Loan Modification Gains	=	25.254
Insurance and Risk Management	=	20.085
Planned Building Maintenance	=	6.525
Prior Year Underspends	▼	5.401
Business Rates Relief Grant	=	5.000
Business Rates Pool	=	4.672
Uninsured Financial Loss	▼	3.082
Computer Purchasing	↑	2.884
Property Insurance Maintenance Pool	▼	2.624
Budget Management	=	2.615
PFI Reserves	=	2.340
Property DLO	=	2.299
Business Rates Strategic Investment Fund	↑	1.988
Change Management	▼	1.778
Other reserves	▼	4.434

---

<b>Total Corporate Services</b>	<b>▼</b>	<b>116.663</b>
---------------------------------	----------	----------------

<b>Health &amp; Communities</b>		<b>£ Millions</b>
Domestic Abuse	=	1.622
S256/External Funding	=	0.244
Proceeds of Crime	=	0.135
Trusted Trader	=	0.101
Other reserves	=	0.218

---

<b>Total Health &amp; Communities</b>	<b>=</b>	<b>2.320</b>
---------------------------------------	----------	--------------



**APPENDIX 1****Public****Highways, Transport & Infrastructure****£ Millions**

Prior Year Underspends	▼	11.492
Winter Maintenance	=	2.000
Commuted Highways Maintenance	=	1.137
Road Safety Public Service Agreement (PSA)	=	1.079
Derby and Derbyshire Road Safety Partnership Reserve	=	0.632
Waste Recycling Initiatives	=	0.598
Other reserves	▼	1.711

---

<b>Total Highways, Transport &amp; Infrastructure</b>	<b>▼</b>	<b>18.649</b>
---	----------	---------------

**Strategic Leadership, Culture & Tourism****£ Millions**

Community Managed Libraries	=	0.742
Policy and Research	▼	0.680
Library Restructure	=	0.429
Derbyshire Challenge Fund	=	0.417
Derwent Valley Mills World Heritage Site	▼	0.154
Other reserves	=	0.568

---

<b>Total Strategic Leadership, Culture &amp; Tourism</b>	<b>▼</b>	<b>2.990</b>
--	----------	--------------

**Young People****£ Millions**

Tackling Troubled Families	↑	3.612
Standards Fund (Schools)	=	0.726
School Rates Refunds	=	0.721
Childrens Services IT Systems	▼	0.500
Prior Year Underspends/Commitments	=	0.302
Foster Carer Adaptations	=	0.295
Youth Activity Grants	=	0.271
Other reserves	↑	0.526

---

<b>Total Young People</b>	<b>▼</b>	<b>6.953</b>
---------------------------	----------	--------------

---

<b>Total Portfolio Earmarked Reserves</b>	<b>▼</b>	<b>164.319</b>
---	----------	----------------

**Schools**

Schools Balances	=	23.897
Dedicated Schools Grant (DSG)	↑	0.186

---

<b>Total balances held for and on behalf of schools</b>	<b>↑</b>	<b>24.083</b>
---	----------	---------------

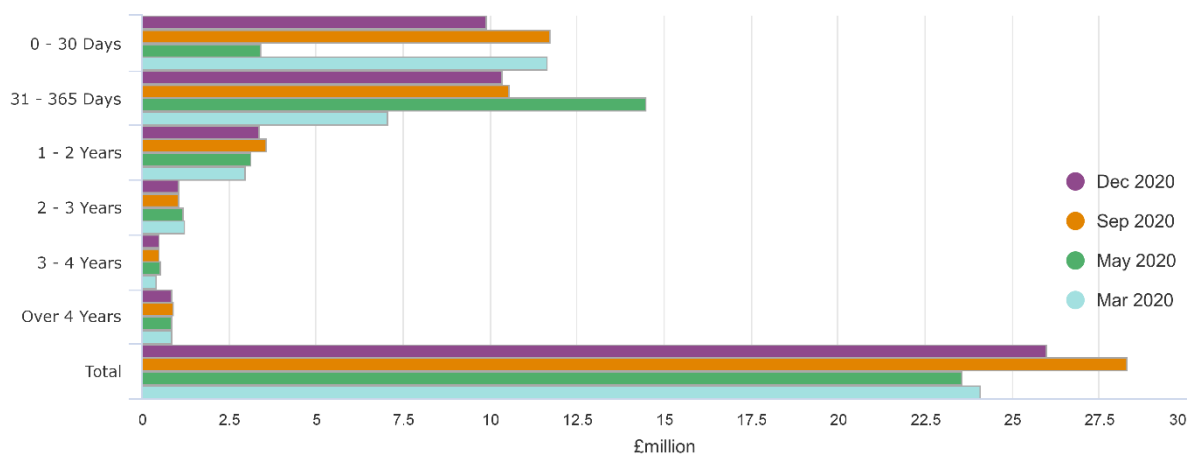
---

<b>Public Health Grant</b>	<b>=</b>	<b>7.424</b>
----------------------------	----------	--------------

Portfolio	Budget Savings Target			Ongoing Savings Initiatives			Actual Savings Forecast	
	Prior Year not yet achieved Brought Forward	Current Year	Total Target	Total Identified	Shortfall (-)/ Additional Identified Savings	Forecast to be achieved by Financial Year End	Shortfall (-)/ Additional Achievement of Savings Target	
	£ Millions	£ Millions	£ Millions	£ Millions	£ Millions	£ Millions	£ Millions	
Adult Care	-0.427	3.784	<b>3.357</b>	0.919	-2.438	1.173	-2.184	
Clean Growth & Regeneration	0.000	0.000	<b>0.000</b>	0.000	0.000	0.000	0.000	
Corporate Services	0.676	5.190	<b>5.866</b>	4.931	-0.935	2.513	-3.353	
Health and Communities	-0.066	0.216	<b>0.150</b>	0.216	0.066	0.166	0.016	
Highways, Transport & Infrastructure	5.234	1.426	<b>6.660</b>	2.976	-3.684	2.346	-4.314	
Strategic Leadership, Culture & Tourism	0.086	0.829	<b>0.915</b>	0.993	0.078	0.260	-0.655	
Young People	0.829	2.350	<b>3.179</b>	2.350	-0.829	1.207	-1.972	
Cross Portfolio	0.000	5.000	<b>5.000</b>	5.000	0.000	4.601	-0.399	
Cabinet	6.332	18.795	<b>25.127</b>	17.385	-7.742	12.266	-12.861	

**Age profile of debt, relating to income receivable, at 31 December 2020**

	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	7.082	6.686	1.353	0.525	0.356	0.659	16.661
	42.5%	40.1%	8.1%	3.2%	2.1%	4.0%	100.0%
Children's Services	0.151	0.204	0.087	0.014	0.013	0.013	0.482
	31.3%	42.3%	18.0%	2.9%	2.7%	2.7%	100.0%
Economy, Transport and Environment	1.521	1.770	1.171	0.330	0.021	0.015	4.828
	31.5%	36.7%	24.3%	6.8%	0.4%	0.3%	100.0%
Commissioning, Communities and Policy	1.133	1.677	0.758	0.187	0.082	0.180	4.017
	28.2%	41.7%	18.9%	4.7%	2.0%	4.5%	100.0%
All Departments	9.887	10.337	3.369	1.056	0.472	0.867	25.988
	38.0%	39.8%	13.0%	4.1%	1.8%	3.3%	100.0%

**Aged Debt over Time****The value of debt written off in the 12 months up to 31 December 2020**

Department	£m	
Adult Social Care and Health	0.195	↓
Children's Services	0.035	↑
Economy, Transport and Environment	0.024	↑
Commissioning, Communities and Policy	0.029	↑
<b>All Departments</b>	<b>0.283</b>	<b>↑</b>

## Covid-19 Impacts: Forecast Costs and Additional Income by Portfolio

	<b>Covid-19 related Costs</b>	<b>LESS: Specific funding for Portfolio Covid-19 Costs</b>	<b>Use of MHCLG Covid-19 and SFC Grant Funding</b>
	<b>£m</b>	<b>£m</b>	<b>£m</b>
Adult Care	46.798	(32.469)	14.329
Clean Growth and Regeneration	0.471		0.471
Corporate Services	3.274		3.274
Health and Communities	26.100	(24.144)	1.956
Highways, Transport and Infrastructure	7.138	(0.484)	6.654
Strategic Leadership, Culture and Tourism	0.725	(0.022)	0.703
Young People	10.470	(0.871)	9.599
<b>Total Portfolio Outturn</b>	<b>94.976</b>	<b>(57.990)</b>	<b>36.986</b>

**APPENDIX 5**

**Public**

**Register of Covid-19 Funding Receivable (updated 24 Feb 2021)**

Portfolio	Description	Type	Awarding Body	Funding Expected by 31 March 2021 £m	Expenditure Forecast by 31 March 2021 £m	Ring-Fenced	Purpose
N/A	Coronavirus (COVID-19): emergency funding for local government	Grant	MHCLG	45.037		No	Un-ringfenced funding for local authorities to use to respond to the Covid-19 pandemic.
N/A	Sales Fees and Charges Income Losses Compensation Scheme	Grant	MHCLG	3.485		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 year
				<b>48.522</b>	<b>39.388</b>		
AC	Clinical Commissioning Group (CCG) funding for additional costs associated with COVID-19 including hospital discharge	Recharge	NHSE	14.060	14.060	Yes	NHS/CCG funding to help local authorities with Covid-19 associated costs including those relating to hospital discharge and follow-on care.
AC	Adult Social Care Infection Control Fund (ICF) - Round 1	Grant	DHSC	9.517	9.517	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.

**APPENDIX 5**

**Public**

AC	Adult Social Care Infection Control Fund (ICF) - Round 2	Grant	DHSC	8.774	8.774	Yes	As above.
AC	Rapid Testing Fund	Grant	DHSC	2.427	2.427	Yes	To support additional rapid testing of staff in care homes, and to support visiting professionals and enable indoors, close contact visiting where possible.
AC	Workforce Capacity Fund	Grant	DHSC	1.817	1.814	Yes	To provide additional care staff where shortages arise, support administrative tasks so experienced and skilled staff can focus on providing care, and help existing staff to take on additional hours if they wish with overtime payments or by covering childcare costs.
H&C	Test and Trace Service Support Grant	Grant	DHSC	3.859	0.870	Yes	For local authorities in England to develop and action their plans to reduce the spread of the virus in their area.
H&C	Emergency Assistance Grant for Food and Essential Supplies	Grant	DEFRA	0.808	0.808	No	For local authorities in England to use to support people who are struggling to afford food and other essentials due to Covid-19.
H&C	Contain Outbreak Management Fund (COMF)	Grant	DHSC	19.265	1.215	No	To support local authorities to deliver their non-pharmaceutical interventions and to support their Covid response. The funding is a non-recurring payment for the 2020–21 financial year.

**APPENDIX 5**

**Public**

H&C	Clinically Extremely Vulnerable (CEV) Funding	Grant	MHCLG	0.418	0.069	No	Funding to support clinically extremely vulnerable (CEV).
H&C	Mass Community Testing	Grant	DHSC	7.401	1.865	Yes	To provide support to the Local Authority towards expenditure in relation to Community Testing in response to the Covid-19 outbreak.
HTI	Emergency Active Travel Fund (Tranche 1 only)	Grant	DfT	0.443	0.443	Yes	Supports local transport authorities with producing cycling and walking facilities. Tranche 1 supports the installation of temporary projects for the Covid-19 pandemic.
SLCT	Bridging between Two Worlds	Grant	Arts Council	0.022	0.022	Yes	To support coronavirus-related spending pressures within the Museum.
YP	Additional Home to School Transport	Grant	DfE	1.097	1.052	Yes	To create extra capacity and allow more students to use alternatives to public transport, while social distancing measures remain in place.
YP	COVID Winter Grant Scheme	Grant	DWP	2.181	2.181	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.

**APPENDIX 5**

**Public**

YP	Well-Being for Education Return	Grant	DfE	0.142	0.109	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.
				<b>72.231</b>	<b>45.226</b>		
				<b>120.753</b>	<b>84.614</b>		