

REVENUE BUDGET 2020/21 - FINAL ACCOUNTS						
Adults, Health and Well-being Department	2020/21 Budget	2020/21 Position	Gross Over / (Under) Spend 2020/21	Use of Other Sources or Other Adjustments Recommended	Amended Over / (Under) Spend 2020/21	Estimated Over / (Under) Spend - November 2020 Review
Field:-	£'000	£'000	£'000	£'000	£'000	£'000
<u>Adults Services</u>						
Older People's Services						
Residential and Nursing - Homes	15,077	15,232	155	0	155	167
Domiciliary Care	7,099	6,828	(271)	0	(271)	57
Others	492	832	340	0	340	1,115
	22,668	22,892	224	0	224	1,339
Physical Disabilities Services	2,374	2,334	(40)	0	(40)	97
Learning Disabilities Services	19,558	18,658	(900)	0	(900)	(24)
Mental Health Services	3,547	3,531	(16)	0	(16)	(130)
Other Services (Adults)	3,021	2,977	(44)	0	(44)	21
<u>Adults Services Total</u>	51,168	50,392	(776)	0	(776)	1,303
<u>Provider Services (shows net budget)</u>						
Residential Care	(332)	(1,051)	(719)	0	(719)	(459)
Day Care	(96)	205	301	0	301	89
Community Care	27	1,190	1,163	0	1,163	563
Others	4	(12)	(16)	0	(16)	27
<u>Provider Services Total</u>	(397)	332	729	0	729	220

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Field:-	£'000	£'000	£'000	£'000	£'000	£'000
<u>Other Services</u>						
Departmental Central Services (<i>including Department savings</i>)	3,211	3,484	273	0	273	456
Covid-19 expenditure in the Adults Care field		1,108	1,108	0	1,108	1,508
Use of the Department's Underspend Fund			0	0	0	(229)
<u>Other Services Total</u>	3,211	4,592	1,381	0	1,381	1,735
<u>Adults, Health and Well-being Total</u>	53,982	55,316	1,334	0	1,334	3,258
<i>Grant received from Welsh Government to compensate for expenditure/loss of income due to the Covid-19 crisis</i>					(1,434)	
<u>Adults, Health and Well-being Amended Total</u>					(100)	

Adults, Health and Well-being

Older People's Services - under 'Others' heading and an overspend on Supported Accommodation, with the costs of the Hafod y Gest scheme responsible for a substantial proportion of the relevant overspend, but a significant reduction in the overspend reported following the slippage of £834k of savings schemes that were difficult to realise to 2022/23. Reduction in expenditure in Domiciliary Care, with relevant Covid grants to the Domiciliary Care and Residential and Nursing fields already received and others yet to be allocated.

Learning Disabilities Services - reduction in the demand for support schemes, supported accommodations and day services this year due to the current circumstances.

Provider Services - staffing above budget level and loss of income are issues within Day and Community Care. While additional costs associated with Covid19 are clear in the Residential Care field, which is compensated by the Government.

Departmental Central Services - some savings schemes that were not being realised still not realised with others slipping to 2022/23 and deleted.

2020/21 Budget - this year, the department received bids to a value of over £1.8 million to address the increasing pressure on the 2020/21 budget, including for the fields of Learning Disabilities, Residential Care in the Provider Unit, and Older People's Residential and Nursing Care.

Expenditure / Covid19 Grant and Other grants - the effect of Covid-19 has had a substantial impact on the Adults, Health and Well-being Department this year, with over £4.5 million claimed by the department for the year towards the additional pressures. Other general grants received in the final months of the year.

Savings - without considering the impact of Covid-19, failure to realise savings has been a significant factor in the department's overspend during the year. However, following deleting and slipping savings to the value of £1 million, the savings which are yet to be realised have reduced to £0.8 million now.

REVENUE BUDGET 2020/21 - FINAL ACCOUNTS						
Children and Families Department	2020/21 Budget	2020/21 Position	Gross Over / (Under) Spend 2020/21	Use of Other Sources or Other Adjustments Recommended	Amended Over / (Under) Spend 2020/21	Estimated Over / (Under) Spend - November 2020 Review
Field:-	£'000	£'000	£'000	£'000	£'000	£'000
Service Management	588	552	(36)	0	(36)	(5)
Operational	2,187	2,214	27	0	27	9
Placements						
Out-of-County Placements	3,564	4,721	1,157	0	1,157	1,608
Fostering through an Agency	1,232	1,523	291	0	291	355
Fostering – Internal	2,196	2,558	362	0	362	412
Support Services and Others	1,797	1,652	(145)	0	(145)	(159)
	8,789	10,454	1,665	0	1,665	2,216
Post-16	1,054	1,396	342	0	342	405
Specialist/Derwen	1,825	1,962	137	0	137	220
Youth Justice	240	180	(60)	0	(60)	(61)
Early Years	150	37	(113)	0	(113)	(150)
Youth	785	569	(216)	0	(216)	(161)
Others	1,712	1,665	(47)	0	(47)	(22)
Closure of 2020/21 Accounts Adjustment				(1,261)	(1,261)	0
Children and Families Total	17,330	19,029	1,699	(1,261)	438	2,451
<i>Grant received from Welsh Government to compensate for expenditure/loss of income due to the Covid-19 crisis</i>					(438)	
<u>Children and Families Amended Total</u>					0	

Children and Families

Placements - despite additional funding of £1.8m having been allocated to this field for 2020/21 in order to meet the increasing pressure, the overspend continues. However, there had been a reduction in the overspend reported since the last review following £688k worth of savings that would not have been possible to achieve being deleted.

The majority of the overspend derived from nine new out-of-county placements this year, along with the impact of a full year of seven cases that commenced during 2019/20, with the average number of placements having increased to 22 from 18 for 2019/20. Fostering through an agency: four new cases this year and the impact of a full year of 12 cases that commenced in 2019/20. Overspend deriving from an increase in the number of in-house fostering placements last year (168 on 31.3.21, 166 on 31.3.20, 139 on 31.3.19). Following a review of the out-of-county commitments, it became apparent there had been a change in the type of cases in recent years and, therefore, to the associated costs.

Post-16 - this year's high initial support costs derive from five cases opened since the start of the financial year, along with the full year impact of two cases from last year.

Specialist/Derwen - the impact of the increased demand for support schemes and specialist support over the past years is responsible for the overspend, but this has been reduced by underspend on travel costs as a result of Covid-19 restrictions.

Youth Justice - staff turnover and use of contributions to replace core funding has resulted in an overspend under this heading.

Early Years – the use of grants funded core expenditure, with the receipt of grants in the childcare field responsible for the underspend.

Youth – the receipt of grants was higher against core expenditure for this year, along with underspend following the remodelling of the service.

It is recommended that the Children and Families Department receives one-off financial assistance of £1,261k to cancel the overspend entirely, given the exceptional circumstances involving the crisis this year, to allow the department to move on to face the challenges of 2021/22.

REVENUE BUDGET 2020/21 - FINAL ACCOUNTS						
Education Department	2020/21 Budget	2020/21 Position	Gross Over / (Under) Spend 2020/21	Use of Other Sources or Other Adjustments Recommended	Amended Over / (Under) Spend 2020/21	Estimated Over / (Under) Spend - November 2020 Review
Field:-	£'000	£'000	£'000	£'000	£'000	£'000
Devolved Schools	79,935	79,935	0	0	0	0
Additional Pressure of Covid-19 on Schools (Devolved)	0	553	553	0	553	0
Schools Quality Services	(858)	(1,095)	(237)	0	(237)	(301)
Infrastructure and Support Services						
Transport	4,906	4,437	(469)	0	(469)	(175)
Ancillary Services	532	1,296	764	0	764	741
Others	433	396	(37)	0	(37)	(108)
	5,871	6,129	258	0	258	458
Leadership and Management	2,193	2,128	(65)	0	(65)	(64)
Additional Learning Needs and Inclusion	4,540	4,325	(215)	0	(215)	(187)
Closure of 2020/21 Accounts Adjustment				159	159	0
Education Total	91,681	91,975	294	159	453	(94)
<i>Grant received from Welsh Government to compensate for expenditure/loss of income due to the Covid-19 crisis</i>					(553)	
Education Amended Total					(100)	

Education

Additional Pressure of Covid-19 on Schools (Devolved) - a combination of loss of income with secondary school meals and additional costs by all school stemming from the Covid19 crisis, worth over £850k for the entire year, to be claimed through Covid19 grants from the Government.

Schools Quality Services - a combination of receiving grants, staff turnover, reducing expenditure and a drop in demand for certain budgets over the lockdown period is responsible for the underspend.

Transport - contrary to the usual expenditure trend, an underspend of (£469k) for transport this year with the underspend further increasing following the closure of schools for a further period during the year. Underspend of (£371k) on school buses, (£249k) on taxi and train transportation, but is reduced by a deficit of £151k in Post-16 Transport ticket sales during the lockdown period.

The Transport field has been the subject of a strategic review to try to control the increase in expenditure, with the need for further work by the Education Department and the Environment Department continuing, so that it is possible to take advantage of efficiency opportunities.

Infrastructure and Support Services - Ancillary Services - loss of income from school meals in the primary sector and particularly the care element of the breakfast clubs as a result of the crisis, along with an increase in the numbers who claim free school lunches. Additional cleaning requirements in schools associated with Covid19 has also emerged, with the loss of income and additional expenditure claimed from the Government for the Ancillary Service over £1.3 million by the end of the year.

Infrastructure and Support Services - Others - reduced demand on various budgets, especially during lockdown.

Leadership and Management - receipt of grant funding and underspend on various headings within the budget.

Additional Learning Needs and Inclusion - mixed picture which is a combination of vacant posts and underspend on several varied headings, while circumstances involving one specific centre continue and responsible for an overspend of £199k.

In accordance with the Financial Regulations **it is recommended** that the usual practice is adhered to in order to allow the Education Department to keep (£100k) of its underspend, and to move (£159k) which is the sum above (£100k), to be used to support the department that has overspent in 2020/21.

REVENUE BUDGET 2020/21 - FINAL ACCOUNTS						
Economy and Community Department	2020/21 Budget	2020/21 Position	Gross Over / (Under) Spend 2020/21	Use of Other Sources or Other Adjustments Recommended	Amended Over / (Under) Spend 2020/21	Estimated Over / (Under) Spend - November 2020 Review
Field:-	£'000	£'000	£'000	£'000	£'000	£'000
Management	347	332	(15)	0	(15)	(12)
Community Regeneration and Support Programmes	415	464	49	0	49	(1)
Maritime and Country Parks	(181)	(181)	0	0	0	20
Leisure Contracts	918	918	0	0	0	(25)
Sports Programmes	54	32	(22)	0	(22)	(26)
Economic Development Programmes	(83)	(82)	1	0	1	(2)
Marketing and Events	258	242	(16)	0	(16)	3
Gwynedd Libraries	1,375	1,260	(115)	0	(115)	(77)
Museums, Arts and Gwynedd Archives	716	751	35	0	35	20
<u>Economy and Community Total</u>	3,819	3,736	(83)	0	(83)	(100)
<i>Grant received from Welsh Government to compensate for expenditure/loss of income due to the Covid-19 crisis</i>					(17)	
<u>Economy and Community Amended Total</u>					(100)	

Economy and Community

Community Regeneration and Support Programmes - overspend on staffing costs.

Maritime and Country Parks - neutral position by the end of the year with Rural Parks underspending by (£20k) and Maritime overspending by £20k. Loss of income as a result of the Covid-19 crisis has had a significant impact on this field with a total of £421k claimed from Welsh Government for the year, with the highest loss of income seen in Hafan, Pwllheli and the harbours.

Leisure Contracts - the Leisure provision was transferred to the Byw'n Iach Company on 1 April 2019, but responsibility for the running costs of properties remained with the Council. With the centres having been closed for the majority of the year as a result of Covid-19, there was a one-off reduction in the leisure centres' running costs with funds to compensate for the additional costs of Covid received from Welsh Government, with is £2.7 million for the loss of income, additional costs and Furlough for Byw'n Iach.

Gwynedd Libraries - a number of vacant posts, grant receipts and a reduction in expenditure while the libraries were closed over the lockdown period.

Museums, Arts and Gwynedd Archives - the work of renovating Neuadd Dwyfor has commenced during the year and as a result there is no way of generating income this year, while the impact of Covid-19 has led to a loss of income at the Lloyd George Museum. Problems continue in Storiell with a deficit of £55k at the end of the financial year. Expenditure cuts have led to underspend by the Arts and Archives. Covid grant Arts Council Grants and Furlough Scheme receipts have reduced the overspend reported.

REVENUE BUDGET 2020/21 - FINAL ACCOUNTS						
Highways and Municipal Department (including Trunk roads)	2020/21 Budget	2020/21 Position	Gross Over / (Under) Spend 2020/21	Use of Other Sources or Other Adjustments Recommended	Amended Over / (Under) Spend 2020/21	Estimated Over / (Under) Spend - November 2020 Review
Field:-	£'000	£'000	£'000	£'000	£'000	£'000
Highways Services (including Trunk roads)	9,359	9,699	340	0	340	(273)
Engineering Services	324	311	(13)	0	(13)	74
Municipal Services						
Waste	10,350	10,998	648	0	648	534
Others	3,675	3,954	279	0	279	311
Highways and Municipal Total	23,708	24,962	1,254	0	1,254	646
<i>Grant received from Welsh Government to compensate for expenditure/loss of income due to the Covid-19 crisis</i>					(1,254)	
<u>Highways and Municipal Amended Total</u>					0	

Highways and Municipal (including Trunk roads)

Highways Services - a marked increase in the overspend on the winter maintenance budget by the end of the year together with delays in realising the savings schemes. Covid-19 restrictions during the early months of the year have caused underspend on the roadworks budget for this year; vacant posts and underspend on various headings also reduced the overspend reported.

Engineering Services - underspend as a result of a delay in the CCTV programme, which is reduced by savings schemes that are not possible to realise, but discussions are continuing to seek a solution.

Waste - a number of matters are responsible for the overspend, but mainly on waste and recycling collection. Although the department had taken action to reduce costs by changing shifts and waste collection circuit arrangements, there was a delay in operations. The new arrangements have now come into force in Dwyfor and more recently in Arfon but there was a further slippage in the timetable to implement the new system in Meirionnydd to the beginning of the 2021/22 financial year, there were therefore transitional costs associated with staffing and sickness costs this year.

The service faced additional costs and loss of income as a result of Covid-19, and a significant reduction was also seen in the prices received for selling recycling materials. The service is also having difficulties realising savings. However, a late grant receipt of £216k from Welsh Government for the recycling field at the end of the year as assisted the financial situation.

Other Municipal Services - the effects of Covid-19 have also led to loss of income, including within the commercial waste field, as businesses were closed during the lockdown period. Additional requirements and changes to working arrangements in order to comply with Covid-19 regulations and social distancing have caused additional costs. A failure to realise various savings schemes also contributes to the situation.

The effect of Covid19 has had a considerable impact on the department, with almost £2.4m claimed from Welsh Government during the year, £1.1m of which for loss of income in the commercial waste field and on the sale of recycling materials and £1.3m for additional expenditure.

REVENUE BUDGET 2020/21 - FINAL ACCOUNTS

The Environment Department	2020/21 Budget	2020/21 Position	Gross Over / (Under) Spend 2020/21	Use of Other Sources or Other Adjustments Recommended	Amended Over / (Under) Spend 2020/21	Estimated Over / (Under) Spend - November 2020 Review
Field:-	£'000	£'000	£'000	£'000	£'000	£'000
Department Management	480	336	(144)	0	(144)	(91)
Planning and Building Control Service	378	556	178	0	178	170
Street Care and Transport Services						
Network Management (Transport)	649	23	(626)	0	(626)	(322)
Parking and Parking Enforcement	(2,106)	(1,649)	457	0	457	401
Integrated Transport	1,680	1,986	306	0	306	271
	223	360	137	0	137	350
Countryside and Access	618	619	1	0	1	(7)
Public Protection	1,689	1,567	(122)	0	(122)	(53)
<u>Environment Total</u>	3,388	3,438	50	0	50	369
<i>Grant received from Welsh Government to compensate for expenditure/loss of income due to the Covid-19 crisis</i>					(150)	
<u>Environment Amended Total</u>					(100)	

Environment

Management - general underspend and the department's advance savings have led to one-off savings under the Management heading.

Planning and Building Control Service - the general trend of income loss continues again this year, though mitigated somewhat by staff underspend and lower spending on various budgets including statutory notices and appeals.

Street Care and Transport Services

Network Management (Transport) - a significant increase in the street work fees income since the last review as well as vacant posts and underspend on a number of budget headings including works including the Forward Planning field.

Parking and Parking Enforcement - the significant impact of Covid-19 restrictions is responsible for the loss of parking income, with over a million claimed from Welsh Government for the year. Concurrently, underspend on various budgets including employment costs and on the parking enforcement budget.

Integrated Transport - overspend on public bus contracts; although the department is in the process of conducting a review of public transport, with the University already having been commissioned to review the provision, this has been delayed due to the Covid-19 crisis.

Public Protection - lower expenditure on several budget headings this year including food and water sampling and advertising.

REVENUE BUDGET 2020/21 - FINAL ACCOUNTS						
Consultancy Department	2020/21 Budget	2020/21 Position	Gross Over / (Under) Spend 2020/21	Use of Other Sources or Other Adjustments Recommended	Amended Over / (Under) Spend 2020/21	Estimated Over / (Under) Spend - November 2020 Review
Field:-	£'000	£'000	£'000	£'000	£'000	£'000
Roads and Engineering Services	(464)	(580)	(116)	0	(116)	(122)
Sustainable Urban Drainage Systems Unit (SuDS)	(5)	(5)	0	0	0	0
Flood Risk Management Unit	335	318	(17)	0	(17)	0
Building Service	(100)	(31)	69	0	69	22
Consultancy Total	(234)	(298)	(64)	0	(64)	(100)
<i>Grant received from Welsh Government to compensate for expenditure/loss of income due to the Covid-19 crisis</i>					0	
<u>Consultancy Amended Total</u>					<u>(64)</u>	

Consultancy

Roads and Engineering Services - following the impact on income in the first months of the financial year due to Covid19, the service managed to recover the situation and exceed its income target by the end of the year by attracting further income on various schemes by external organisations, such as other Councils and Welsh Government.

Flood Risk Management Unit - reduction in expenditure on transport, travelling and staff costs.

Building Service - increase in the loss of income but this is reduced by an underspend on staff.

REVENUE BUDGET 2020/21 - FINAL ACCOUNTS						
Housing and Property Department	2020/21 Budget	2020/21 Position	Gross Over / (Under) Spend 2020/21	Use of Other Sources or Other Adjustments Recommended	Amended Over / (Under) Spend 2020/21	Estimated Over / (Under) Spend - November 2020 Review
Field:-	£'000	£'000	£'000	£'000	£'000	£'000
Management	46	217	171	0	171	(16)
Housing Services						
Homelessness	1,078	1,663	585	0	585	284
Private Sector Housing	429	484	55	0	55	2
Others	383	359	(24)	0	(24)	(41)
	1,890	2,506	616	0	616	245
Property Services						
Property	1,421	1,394	(27)	0	(27)	(96)
Care-taking, Catering and Cleaning	(8)	1	9	0	9	7
	1,413	1,395	(18)	0	(18)	(89)
<u>Housing and Property</u>	3,349	4,118	769	0	769	140
Corporate Maintenance	*	*	(848)	848	0	0
<u>Housing and Property Total</u>	3,349	4,118	(79)	848	769	140
<i>Grant received from Welsh Government to compensate for expenditure/loss of income due to the Covid-19 crisis</i>					(844)	
<u>Housing and Property Amended Total</u>					(75)	

Housing and Property

Management - one-off departmental expenditure at the end of the year together with alternative savings schemes which have now replaced historical schemes that were not being realised.

Housing Services - underspend on staff costs in the Homelessness Unit and in the Gypsies and Travellers field under 'Others'. In Homelessness, significant pressure on the Temporary Accommodation budget during the year as a result of Covid19, with a substantial proportion of this as a result of the crisis and the need to take homeless people off the street. As Welsh Government compensates the Council for relevant additional expenditure, this means that it mitigates the overspend reported on Homelessness.

Property Services - vacant posts and secondments are mainly responsible for the underspend anticipated, with a combination of Covid related additional costs and loss of income in the cleaning field.

Corporate Maintenance - additional grant receipts and delay in the maintenance programme as a result of the impact of Covid19 are responsible for underspend in the maintenance programme this year and therefore it is suggested that the money should be transferred to a specific fund to fund the expenditure in future.

It is recommended to allow the Housing and Property Department to transfer (£848k) relating to corporate maintenance to the repair and maintenance fund to fund the expenditure in future.

REVENUE BUDGET 2020/21 - FINAL ACCOUNTS						
Central Departments	2020/21 Budget	2020/21 Position	Gross Over / (Under) Spend 2020/21	Use of Other Sources or Other Adjustments Recommended	Amended Over / (Under) Spend 2020/21	Estimated Over / (Under) Spend - November 2020 Review
Field:-	£'000	£'000	£'000	£'000	£'000	£'000
Corporate Management Team and Legal	1,753	1,647	(106)	6	(100)	(56)
Finance (and Information Technology)	5,852	5,766	(86)	0	(86)	(78)
Corporate Support	7,242	7,150	(92)	0	(92)	(52)
Central Departments Total	14,847	14,563	(284)	6	(278)	(186)
<i>Grant received from Welsh Government to compensate for expenditure/loss of income due to the Covid-19 crisis</i>						
<i>Finance (and Information Technology)</i>					0	
<i>Corporate Support</i>					(8)	
Amended Central Departments Total					(286)	

Central Departments

Corporate Management Team & Legal - increase of (£50k) in the underspend, with a portion of the underspend stemming from the vacant Corporate Director post being diverted to fund improved well-being provision in Council offices. Although the impact of the crisis affected the income received by the Legal Service at the beginning of the crisis, the income levels have now been restored and align with the income received in normal years by now.

Finance (and Information Technology) – combination of reasons responsible for the underspend, including one-off underspend due to vacant posts, secondments and income and grants received in several fields. Additional pressures were seen by the department as a result of the crisis in the information technology field and administering business grants.

Corporate Support - Covid-19 restrictions led to a loss of income of (£130k) in the field of marriage registration. The impact of Covid-19 has also had negative implications for the internal income of the Printroom, but has reduced to a deficit of £80k by the end of the year. There was additional income in several fields with the Translation Unit exceeding its income levels by the end of the year. Several vacant posts and underspend on services and supplies across the department contributing to the general underspend situation.

In accordance with the Financial Regulations **it is recommended** that the usual practice is adhered to in order to allow the Corporate Management Team and Legal Service to keep (£100k) of its underspend, and to move (£6k) which is the sum above (£100k), to be used to support the department that has overspent in 2020/21.

REVENUE BUDGET 2020/21 - FINAL ACCOUNTS						
Corporate (Reflects variances only)	2020/21 Budget	2020/21 Position	Gross Over / (Under) Spend 2020/21	Use of Other Sources or Other Adjustments Recommended	Amended Over / (Under) Spend 2020/21	Estimated Over / (Under) Spend - November 2020 Review
Field:-	£'000	£'000	£'000	£'000	£'000	£'000
Council Tax and Council Tax Premium	*	*	(843)	843	0	0
Council Tax Reductions	*	*	(413)	413	0	0
Capital Costs	*	*	(2,047)	2,047	0	0
Interest Received	*	*	83	(83)	0	320
Provision for Realising Savings and Advance Savings	*	*	(145)	145	0	(1,644)
Specific Covid Grants for Corporate Matters	*	*	(889)	889	0	(49)
Others including Budgets returned by Departments	*	*	(2,885)	2,885	0	(320)
Corporate Total	*	*	(7,139)	7,139	0	(1,693)
<i>Specific covid grant to fund matters which had been funded by the Council</i>					(1,753)	
<i>Use of the grant to re-supply the Council's budgets</i>				1,753	1,753	
Corporate Adjusted Total				8,892	0	

Corporate

Council Tax and Council Tax Premium - in light of the Covid-19 crisis and therefore in order to avoid possible financial hardship, all recovery actions on unpaid Council Tax bills were suspended for three months until the start of July. During the year, the the Valuer's Office allowed 506 properties to transfer from Council Tax to Non-domestic Rates (397 in 2019/20, 453 in 2018/19). Despite all this, £2.7m was received from the Council Tax Premium during 2020/21 which is to be allocated to be considered for the Housing Strategy, while a favourable situation of additional tax yield of (£843k) on Council Tax due to prudent assumptions when setting the 2021/21 budget together with grant receipt of £1.2 million late at the end of the year as a result of the Covid19 crisis from Welsh Government.

Council Tax Reductions - although there had been an increase of 5% in the numbers claiming the reduction in Gwynedd by the end of this financial year as a result of the Covid19 crisis, an underspend of (£413k) was reported following a specific grant receipt of £513k late at the end of the year as well as setting prudent estimates.

Capital Costs - as a result of slippages on schemes in the capital programme stemming from the impact of Covid19, this means that revenue funds must be slipped together with exchanging funding methods by transferring £2,047k of revenue funding to a fund in order to fund the capital programme in 2021/22.

Interest Received - following the impact of Covid-19 on the financial markets, a reduction in the expected interest received.

Provision for Realising Savings and Advance Savings - following the failure of certain departments to realise savings in some fields, the corporate provision of £1,644k was allocated by the Cabinet on 26 January 2021.

Specific Covid Grants for Corporate Matters - grant receipts as a result of the crisis as well as use of grants which includes contributing £1.1 million towards Apprenticeships scheme, Managers' Scheme and Experts of Tomorrow, funding savings that were not realised and partly deleting historical departmental overspend as outlined in Appendix 4.

Others including Budgets returned by Departments - the pressures on many budgets not as much as anticipated this year.

It is recommended that the Children Department, which is overspending £1,261k in 2021/21, should be assisted, funded from the following sources:

- net underspend of (£926k) on Corporate budgets
- underspend of (£159k) from the Education Department and (£6k) from the Corporate Management Team and Legal Services
- use (£170k) from the reserve harvesting exercise detailed in **Appendix 4**

- that (£2,047k) of capital schemes that are to be funded from revenue to be transferred to a fund to allow the re-profiling of the resource.
- that £600k is released from the Council's General Balances
- with the remaining net underspend on Corporate budget together with general balances of £600k allocated to two specific funds as follows:
- that (£4,000k) is allocated to the Council's Transformation fund to support transformational and one-off work.
- that (£2,519k) is allocated to a fund for recovery arrangements post Covid19.