

## Isle of Anglesey County Council

<b>Report to:</b>	<b>EXECUTIVE COMMITTEE</b>
<b>Date:</b>	<b>29 NOVEMBER 2021</b>
<b>Subject:</b>	<b>REVENUE BUDGET MONITORING, QUARTER 2 2021/22</b>
<b>Portfolio Holder(s):</b>	<b>COUNCILLOR ROBIN WYN WILLIAMS</b>
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<b>Local Members:</b>	<b>n/a</b>

### **A –Recommendation/s and reason/s**

1. On 9 March 2021, the Council set a net budget for 2021/22 with net service expenditure of £147.420m, to be funded from Council Tax income, NDR and general grants. This includes a total for general and other contingencies amounting to £1.333m. The budget for the Council Tax Premium was reduced by £0.121m to £1.514m. £0.300m was used from general reserves to ensure that a balanced budget was set with the agreed Council Tax rise of 2.75%.
2. Unlike previous years, the budget for 2021/22 does not include any requirements on the services to make savings. The increase of 3.4% in funding from Welsh Government was a welcome increase. The Welsh Government have not been able to provide any indication on the proposed level of funding beyond 2021/22 due to the fact that the UK Government's Comprehensive Spending Review has been cancelled due to dealing with the Coronavirus pandemic.
3. This report sets out the financial performance of the Council's services at the end of quarter 2, 30 September 2021. The projected position for the year as a whole is also summarised. It should be noted that predicting the final year-end position at the end of quarter 2 is difficult and the position can change considerably as we move through the remainder of the financial year. For 2021/22, predicting the final year end position is even more difficult because it is still unclear when some of the Council's services will return to normality and what the additional costs will be in providing those services in a way that minimises the risk of the spread of the virus e.g. additional PPE, increased cleaning, reduced service capacity impacting on income levels.
4. This financial year, two claims have been made in relation to the Covid crisis to the Welsh Government, totalling £2.116m, for extra expenditure incurred during quarter 2, with £1.202m having been received. The Welsh Government has stated that further funding will be released to cover the loss of income during the remainder of the financial year, but this has not been taken into account in the forecast. The receipt of this additional funding will improve the final position of some services compared to this forecast.
5. These figures do not take into consideration winter pressures. Historically, winter pressures can be seen within the Highways and Adult services and it can be hard to quantify the full extent of extra costs which could be incurred this early in the financial year. The full extent of the forecasts and costs will be noted in the quarter 3 and quarter 4 reports respectively.
6. The overall projected financial position for 2021/22, including Corporate Finance and the Council Tax fund, is a projected underspend of £1.529m. This is 1.04% of the Council's net budget for 2021/22. However, rising costs, including a potential for a pay award above the 1.75% which is allowed for in the forecast, and the potential for increased demand for services during the second half of the year, may reduce the final revenue position at the end of the financial year.

7. It is recommended that:-

- (i) To note the position set out in Appendices A and B in respect of the Authority's financial performance to date and expected outturn for 2021/22. This position is dependent on the continued support from Welsh Government to fund the loss of income and the additional costs which the Council face during the remainder of the financial year as a result of the Coronavirus;
- (ii) To note the summary of Contingency budgets for 2021/22 detailed in Appendix C;
- (iii) To note the position of the invest to save programmes in Appendix CH;
- (iv) To note the monitoring of agency and consultancy costs for 2021/22 in Appendices D and DD.

**B – What other options did you consider and why did you reject them and/or opt for this option?**

Not applicable

**C – Why is this a decision for the Executive?**

This matter is delegated to the Executive.

**Ch – Is this decision consistent with policy approved by the full Council?**

Yes

**D – Is this decision within the budget approved by the Council?**

Yes

**Dd – Assessing the potential impact (if relevant):**

1	How does this decision impact on our long term needs as an Island?	The report is for monitoring purposes only and is used along with other reports to set the medium term financial strategy and annual budget. In setting the annual budget, the impact on the long term needs of the Island will be assessed.
2	Is this a decision which it is envisaged will prevent future costs / dependencies on the Authority? If so, how?	Not applicable
3	Have we been working collaboratively with other organisations to come to this decision? If so, please advise whom.	Not applicable
4	Have Anglesey citizens played a part in drafting this way forward, including those directly affected by the decision? Please explain how.	The citizens of Anglesey were consulted as part of the 2021/22 budget setting process and will be consulted on future budgets.
5	Note any potential impact that this decision would have on the groups protected under the Equality Act 2010.	Not applicable
6	If this is a strategic decision, note any potential impact that the decision would have on those experiencing socio-economic disadvantage.	Not applicable
7	Note any potential impact that this decision would have on opportunities for people to use the Welsh language and on treating the Welsh language no less favourably than the English language.	Not applicable

<b>E – Who did you consult?</b>		<b>What did they say?</b>
1	Chief Executive / Senior Leadership Team (SLT) (mandatory)	The report has been considered by the SLT at its meeting on 8 November 2021 and the comments made incorporated into the report.
2	Finance / Section 151 (mandatory)	n/a – this is the Section 151 Officer's report.
3	Legal / Monitoring Officer (mandatory)	The Monitoring Officer is a member of the SLT.
4	Human Resources (HR)	N/A
5	Property	N/A
6	Information Communication Technology (ICT)	N/A
7	Procurement	N/A
8	Scrutiny	The financial position at the end of quarter 1 was reviewed by the Finance Scrutiny Panel at its meeting on 9 September 2021.
9	Local Members	N/A
<b>F - Appendices:</b>		
<ul style="list-style-type: none"> <li>• Appendix A – Provisional Revenue Outturn Report for 2021/22</li> <li>• Appendix B - Table of Provisional Outturn 2021/22</li> <li>• Appendix C - Summary of Contingency Budgets position for 2021/22</li> <li>• Appendix CH - Review of the Invest-to-Save projects 2021/22</li> <li>• Appendix D - Information regarding monitoring of Agency Staff 2021/22</li> <li>• Appendix DD - Information regarding monitoring of Consultants 2021/22</li> </ul>		
<b>Ff - Background papers (please contact the author of the Report for any further information):</b>		
2021/22 Revenue Budget (as recommended by this Committee on 2 March 2021 and adopted by the County Council on 9 March 2021).		

## REVENUE BUDGET MONITORING – QUARTER 2

## 1. General Balance

The Council Fund held £14.079m of earmarked reserves and school reserves amounting to £3.974m at the start of the financial year. The audited outturn for 2020/21 resulted in a general balance at the start of the current financial year of £11.437m. This was an improvement on the opening balance for the previous year, 2019/20, where the general balance stood at £7.060m. The underspend of £4.016m contributed to this and movements in reserves, such as the return of earmarked reserves no longer needed.

The position of General balances at the end of the quarter is as follows:-

Executive Meeting	Amount £m	Purpose
Draft opening balance	(11.437)	Draft audited general reserve at 31 March 2021
Amlwch Harbour Repairs	0.050	Delegated decision taken by the Section 151 Officer in consultation with the Portfolio Holder - Finance
Transfers In from Unrequired Earmarked Reserves	(0.643)	
Service Reserves	1.376	To Create Service Reserves agreed by Executive 12 July 2021
Roof Repairs Canolfan Addysg y Bont	1,500	Roof Repairs agreed by Executive 29 July 2021
<b>Revised Council Fund General Balance</b>	<b>(9.154)</b>	

The current predicated outturn for 2021/22 is an estimated underspend of £1.529m. If this forecast is accurate, the Council General Balance would increase to £10.683m by the year-end. Given the current uncertainties in the demand for services, the Section 151 Officer has recommended to the Executive that the level of general balances should be higher than the normal level of 5% of the net revenue expenditure budget, and that it would be prudent for the Council to hold a minimum of £9m as General Balances for 2021/22. If the level of underspending forecast at the end of the second quarter becomes the final outturn position at the end of the year, then this will improve the Council's financial resilience even further.

## 2. Financial Performance by Service

2.1 The details of the financial performance by service for the period, and the projected outturn position for each, is set out in Appendix B. An underspend of £0.350m on services is predicted as at 31 March 2022. An underspend of £0.508m is estimated on Corporate Finance. In addition, an over achievement on income of £0.019m is predicted on the collection of the standard Council Tax. In addition to the small forecasted surplus of standard Council Tax, an additional surplus of £0.652m on the Council Tax premium improves the financial position still further. The current total revenue forecast for 2021/22 is an underspend of £1.529m, which equates to 1.04% of the Council's total net revenue budget.

2.2 Table 1 below summarises the significant variances (circa £100k or higher):-

**Table 1**

	<b>(Under)/Overspend £'000</b>
Learning	(411)
Adults	477
Children's Service	583
Highways	(128)
Waste	(480)
Transformation	(170)
ICT	102
Resources	(144)
Corporate and Democratic Costs	(158)
Corporate Finance	(508)
Unbudgeted uncontrollable costs - insurance, capital pension costs and bad debt	200
Funding	(671)
Other (total of variances less than £100k)	(221)
<b>Total Variance over/(under)spend</b>	<b>1,529</b>

### 3. Explanation of Significant Variances

#### 3.1 Lifelong Learning

##### 3.1.1 Delegated Schools Budget

Once the Council sets the budget for schools, responsibility for the budget is delegated to the schools and annual under or overspends are held in individual school reserves. The balances of the schools reserves now stands at £3.974m, compared to £197k at 31<sup>st</sup> March 2020. However, grants were received by schools in March from the Welsh Government which covered expenses already incurred, which means that their core budget was not spent. In addition, some grant funding was received on condition that it is spent in 2021/22. Over this financial year, schools will be recovering from the impact of the pandemic, and it is anticipated that school balances will fall significantly by the end of the 2021/22 financial year as additional resources are directed to help pupils catch up following the periods of school closures.

##### Central Education

**3.1.2** This service was underspent by £230k (7.62%) at the end of quarter 2. The forecast for the year-end is an underspend of £411k (9.04%). Many of these budgets are demand-led.

**3.1.3** There are a number of over and underspends across the Service. The most significant of which are listed below:-

- The school meals provision is forecasted to be underspent by £223k. A new contract has been awarded at a lower cost, which is due to commence in September 2021. This will result in an underspend, however, this is partly offset by an increase in the free school meals uptake, resulting in an increased cost. The new school meals contract has allowed the Authority to reduce the cost of school meals from £2.50 to £2.20.
- The out-of-county placements budget had reduced demand in 2020/21 due to eleven children leaving out-of-county placements (due to turning 16+ or returning to placements on Anglesey) and only four new placements taking place in 2020/21. An underspend of £545k is forecast for out-of-county placements which is less than that forecasted at quarter 1 (£631k). There have been a number of new pupils recently considered for an Out of County Placement and the forecast has been reduced to reflect this. As the financial year progresses, the number of children requiring out of county placements may continue to rise, which will impact the forecasted underspend.

- Clwb Gofal Plant is forecasted to overspend by £66k (£55k as at quarter 1). This budget is, again, demand led and, with the increase in the number of parents working from home and some Covid restrictions still being in place, the demand for this provision has decreased. Funding may be received to fund this additional overspend.
- School Transport is currently being forecasted as being £178k overspend at the end of the year. The forecast at the end of quarter 1 was an overspend of £88k. The demand for this service has increased and, while additional budget has been allocated, the forecast is still showing a substantial overspend.

### 3.1.4 Culture

**3.1.4.1** This service was £168k (22.06%) underspent during the period, compared to £232k at quarter 1. The forecast outturn for the year is an underspend of £43k (3.56%) (£32k qtr 1). There are vacant posts within the Library Service which are expected to give rise to an £88k underspend at year end. However, a recruitment exercise is currently being undertaken in order to fill those vacancies, with staff expected to be in position by December 2021. The current projections for the Oriel is an overspend of £30k due to unachieved income and pressures on the repairs and maintenance budgets. The Archives service is forecasting an overspend of £10k, which is in line with what was reported at quarter 1

## 3.2 Adults Social Care

**3.2.1** This service was £818k overspent (6.00%) for the period. The forecast outturn is an overspend of £477k (1.72%), where as it was reported in quarter 1 that the forecast was expected to be in the region of £438k (1.58%) at year end.

**3.2.2** The elements within the outturn variance are as follows:-

- Services for the Elderly: Forecast overspend of £233k, which is a £179k difference from that forecasted in quarter 1 (£412k overspend). There are various over and underspends within the Service, however, the largest underlying change from the forecast overspends in quarter 1 are within residential care private costs being reduced by £69k and private nursing care for older people cost being reduced by £119k.
- Physical Disabilities (PD): The provision is forecasting to overspend £144k for the year, compared to £177k reported at quarter 1. The main differences noted from quarter 1 to quarter 2 are that costs within Homecare have been reduced by £41k while direct payments have increased by £17k. There are various other under and overspends within the section which contribute to the change in forecast from one report to another.
- Learning Disabilities (LD): Is forecasted to overspend by £815k by year end, which is an increase of £233k from the previous quarter. This increase has been the result of Homecare costs increasing by £42k, direct payments increasing by £30k and residential care private costs increasing by £67k. The service had also planned to use all of its reserves (£177k) to aid this section and the figures reported in quarter 1 reflected this. However, the service has since concluded that they will use £77k of their service reserve, rather than the £177k, which has meant that the forecasted figures have been amended to reflect this change.
- Mental Health (MH): The forecast here has reduced from £160k overspend at quarter 1 to an overspend of £62k at quarter 2. There are various reasons for this. Firstly, £111k of the Social Care Workforce grant was redirected from Elderly services to Mental Health. There were additional supporting people income of £35k and vacant posts amounting to £40k. However, residential care private costs increased by £96k. These amendments to the forecast make up the difference from quarter 1 to quarter 2.
- Provider Unit and Management and Support: This area is forecasting an underspend of £602k at year end, compared to £672k reported at quarter 1. Further work has been done in relation to the achievement of income and the income levels are not expected to be as high as those forecasted in quarter 1.

### **3.3 Children's Services**

**3.3.1** The service is overspent by £1,262k (18.43%) for the period. However, it is forecasted to be overspent by £583k (5.21%) at year end, compared to an underspend of £324k at quarter 1.

**3.3.2** The Looked After Children's budget was reporting a forecast underspend of £103k at quarter 1, The forecast now, at quarter 2 is an overspend of £796k, this is a difference of £899k from one reporting period to the next. This budget is demand led and 3 new placements have been made and there are 2 placements where they were previously being funded by the Welsh Government Hardship Fund and are now being funded by the Authority. There are various slight under and overspends within the sector, however, they compensate for each other.

### **3.4 Housing (Council Fund)**

**3.4.1** This service was overspent by £32k (3.24%) at the end of quarter 2, the forecast for outturn is as previous quarter, a breakeven position. Homelessness and homeless prevention are the biggest areas of concern, with an overspend of £38k in homelessness prevention. However, £275k has been claimed for the first 6 months of the financial year on prevention and £74k on homelessness. The forecast is based upon the hardship fund continuing to fund at the same level for the remainder of the financial year.

### **3.5 Regulation and Economic Development**

#### **3.5.1 Economic and Community (includes Destination and Leisure)**

**3.5.1.1** The service, overall, was underspent by £238k (23.98%) for the period, but it is forecasted to be overspent by £49k (2.50%) at year end, compared to £47k (2.40%) at quarter 1.

**3.5.1.2** The Economic Development element of the service is expected to be overspent by £5k at year end. This is, in part, due to the income target for staffing projects such as Wylfa Newydd and National Grid. External funding of these costs has ended and, without these avenues of funding, the budgeted income expectation will not be met, leading to a shortfall of £72k. The senior management restructure is expected to result in an underspend of £90k, which will be compensated for the unachieved income. The other pressure points within the section are the centre facilities, graphic design and subscription budgets which combined are likely to be overspent to the sum of £28k.

**3.5.1.3** The Destination section is forecasted to be £35k underspent by year end, this is in line with what was forecasted in quarter 1.

**3.5.1.4** The Leisure section is currently forecasting an overspend at year end of £79k. There is no longer a café provision in the centres but there are still income expectations. The outturn forecast for the leisure centres themselves is hard to estimate, as historic trends are not as reliable due to the Covid pandemic, with the leisure centres being closed for long periods of time in 2020/21. The public's confidence in using the facilities and the fact that the centres are operating at a reduced capacity will need to be factored in over the financial year in order to forecast more accurately. Covid related loss of income is expected to be supported via the Welsh Government's Hardship Fund. The Golf Course asset has still not been sold and expenditure continues to be incurred on this asset. However, the asset is due to go to auction in November. Spend to date is £7k, but is likely to increase, with a yearend estimate of £15k being forecast.

#### **3.5.2 Planning and Public Protection**

**3.5.2.1** This service is £231k underspent (19.19%) for the period, and is forecasted to be underspent by £108k (4.81%) at outturn.

- 3.5.2.2** The Public Protection section was underspent by £76k (11.98%) for the period. The forecasted outturn position is £95k underspend (£32k underspend at quarter 1). The main variance from the forecasted outturn at quarter 1 is that vacant posts are an ongoing issue and, while a recruitment drive is being undertaken, it is difficult to forecast if or when these will be filled. Staffing issues account for the change in the forecast from quarter 1 to quarter 2.
- 3.5.2.3** The Planning section is underspent by £155k at period end, and is forecasting an underspend of £13k at year end, it was reported as £5k underspend in quarter 1. The main difference from quarter 1 to quarter 2 for this section is that Building Control is now forecasted to be underspent by £10k rather than £5k at year end due to their income performance, and running costs for the policy unit is now forecasted to underspend by £3k, rather than breaking even

## **3.6 Highways, Waste and Property**

### **3.6.1 Highways**

- 3.6.1.1** This service was £200k (5.46%) overspent for the period. The forecasted position at year end is £128k (2.03%) underspend, which is a slightly larger underspend than that reported in quarter 1 £93k (1.48%). The majority of the sections within Highways are predicted to be underspent at year end. The most notable are Departmental Support £50k, which will have arisen from staffing cost savings, street works income is expected to overachieve against the income budget by £80k. Development Control has exceeded its income expectations and, therefore, is forecasting an underspend for the provision of £60k. Môn Community Transport is also forecasting an underspend to the sum of £50k. This is the result of less demand for the service following the Covid pandemic and restrictions. However, the works budget is expected to overspend to the sum of £60k by year end. This forecast excludes winter maintenance costs as it is too early in the year to predict the outturn on these costs. Any significant winter costs could worsen the outturn estimated this quarter, although an earmarked reserve is held to mitigate the risk if the costs rise significantly during the winter. Car Park income is also forecasting to be £50k over budget at year end. It is important to draw attention to Fleet Management as less use is now being made of the Authority's vehicles and, therefore, the service is unable to recharge out the cost. This currently shows an overspend of £100k against the Highways service. However, it should be noted that each of the other departments will have a corresponding underspend for fleet management.

### **3.6.2 Waste**

- 3.6.2.1** The Waste service was £541k (13.31%) underspent for the period, and the service is predicted to have an outturn position of a £480k underspend (5.48%). In quarter 1, the reported forecast was an underspend of £310k.
- 3.6.2.2** The forecast for the year end includes overspends and compensating underspends within different sections of the service. The most notable of the variances includes a £350k underspend on the Waste Collection, which includes the new waste collection contract costs. This forecast has increased by £150k from £200k in quarter 1 due to the income on the green waste exceeding its target and planned projects have had to be delayed due to uncertainties outside of the control of the service.

### **3.6.3 Property**

- 3.6.3.1** The service's position for the period is a £23k (6.39%) overspend, with a forecast for the year end position being a £5k overspend (0.51%). The reported outturn position at quarter 1 was breakeven (0%).
- 3.6.3.2** The position for a number of budget headings varies, with some showing an overspent position, whilst others are underspending. The main variance from quarter 1 to quarter 2 outturn forecast is that staffing vacancies have increased in the cleaning service by £10k and the combination of higher usage and prices in the utilities budget has moved the forecast from a £15k underspend in quarter 1 to a breakeven position at quarter 2.



### **3.7 Transformation**

**3.7.1** The Transformation function overspent by £399k at the end of the period.

**3.7.1.1** The HR function was overspent by £17k (2.20%) for the period, and projected to be £84k (6.09%) underspent at year end. The projected underspend is derived from the central training budgets.

**3.7.1.2** The ICT section was overspent by £440k (22.22%) for the period, and is expected to be £102k (3.19%) overspent at year end. It was reported at quarter 1 that it was forecasting to break even at year end. All software and hardware budgets across the Council, excluding schools, have been centralised and are now managed within the ICT section, The projected year end position now for the centralised software budget currently is an overspend of £144k. The staffing and software licences give a net projected underspend of £42k.

**3.7.1.3** The Corporate Transformation section was underspent by £58k (16.90%) for the period and expected to be underspent at the yearend by £170k (19.57%). This is the result of savings in salary expenses within both the Corporate Transformation team and Cyswllt Môn, alongside an underspend of £86k for the Ynys Môn Gwynedd Partnership.

### **3.8 Resources (excluding Benefits Granted)**

**3.8.1** The Resources function budget is £8k (0.48%) underspent for the period, with the projection for the outturn being an underspend of £144k (4.45%). Compared to £103k (3.18%) at quarter 1

**3.8.2** Staffing issues and the need to use agency staff to deal with a backlog of work within the Council Tax team has resulted in a forecasted overspend of £8k for Revenues and Benefits. A small overspend of £2k is forecast for the Accountancy team. Internal Audit is forecasting an underspend of £44k due to staffing vacancies The Procurement section is as reported in quarter 1, a £110k underspend due to initiatives in purchasing, i.e. centralised purchasing budgets, procurement card rebates and lower demand for certain expenditure which are covered by the central procurement budgets, as a result of increased home working (paper, photocopiers, stationery, furniture).

### **3.9 Council Business**

**3.9.1** The function was £14k (1.76%) underspent for the period, and the forecast outturn is £12k (0.70%) under spent compared to £29k (1.70%) overspend at quarter 1.

**3.9.2** Legal Services are expected to be overspent by £8k at year end, in large part due to legal agency staff employed to cover staff vacancies/absences and land charges income being ahead of profile.. Democratic Services are forecasted to underspend in each of its functions, with the largest underspend being within the Committee Services (£17k) due to savings on staffing expenses and the use of consultants.

### **3.10 Corporate and Democratic Costs**

**3.10.1** The function was underspent by £6k (0.28%) for the period, and the forecast year end position is an underspend of £158k (5.25%). The underspend was forecasted to be £153k (5.08%) at quarter 1.

**3.10.2** Members Support & Expenses have a combined £43k projected underspend. Pandemic restrictions has led to significant underspending of the travel and training and conferences budgets.

**3.10.3** The corporate budgets, overall, are showing an underspend of £88k. There are underspends in grant audit fees £92k and historic pension payments to the Pension Fund £43k. However, there has been a £25k overspend on Staff Counselling, there is no budget for this expenditure. Secondary pensions contributions are expected to be £38k higher than previously anticipated. There are various other compensating under and overspends, within other budget heads for the section.

### **3.11 Corporate Management**

**3.11.1** The function was £33k (10.40%) underspent for the period, and it is forecasted to underspend by £28k (4.40%) at outturn. This relates to the residual budget following the management restructure in 2019/20 and small underspends on transport and general office supplies.

## **4. Corporate Finance (including Benefits Granted)**

**4.1** Corporate Finance, including Benefits Granted, is expected to underspend by £508k at year end.

**4.2** The budget for 2021/22 included some items retained centrally as contingency budgets, these amounted to £1,333k. The majority of these budgets will be transferred into Service budgets during the year. Appendix C provides a summary of the contingencies budget, this shows that £114k has already been vired to approved budgets.

**4.3** The capital financing budget is made up of 3 elements: the sum set aside to meet future repayments (Minimum Revenue Provision - MRP), interest payable on outstanding loans and interest received on cash balances held in the Council's bank accounts and other investments. Delays in capital projects, in particular the 21<sup>st</sup> Century Schools programme, lowered the Council's borrowing requirement which, in turn, has led to lower MRP and interest costs. During the pandemic, the Council maintained a higher than normal cash balance, although investment returns are very low (on average less than 0.2% during the year). As a result, the Capital Financing budget is forecasted to underspend to the sum of £508k.

## **5. Collection of Council Tax**

**5.1** The Council Tax Fund budget is determined using the estimated collectable debt for the current year only, based on the tax base figure set in November 2020. It does not provide for arrears collected from previous years, adjustments to liabilities arising from previous years (exemptions, single person discounts, transfers to business rates etc.), changes to the current year's tax-base or the provision for bad and doubtful debts. These changes cannot be estimated and, invariably, lead to a difference between the final balance on the Council Tax Collection Fund and the original budget. Covid is also impacting on the collection of Council Tax and an increase in the bad debt provision has been made to reflect this impact. The current core Council Tax income is forecasted to be £19k higher than the budget.

**5.2** The Council Tax premium is designed to encourage owners of empty properties and second homes to return the property to general use and, as such, there is a risk that the number of properties paying the premium can reduce significantly during the year. In order to mitigate this risk, the tax base for premium properties is set at 80% and, if the numbers of properties paying the premium does not fall significantly, then the budget will generate a surplus. Again, the transfer of properties from the domestic to the Business Rates register has reduced the premium payable on second homes but, despite the transfer of properties, overall the numbers of second home properties remained fairly constant and, as a result, the Council Tax premium budget is forecasting a surplus of £652k at the end of the financial year.

## **6. Budget Savings 2021/22**

**6.1** No Budget Savings were required by the services for the financial year 2021/22.

## **7. Invest-to-Save**

**7.1** An invest to save programme was undertaken in 2016/17, with an allocation of £983k for individual projects. To date, £874k has been spent or committed from this allocation of funding up to and including 2021/22. All projects are at various stages of development, with some closer to completion than others, although progress to complete these projects has been impacted by the Coronavirus pandemic. The full detail of the expenditure and progress on each of the projects can be seen in Appendix CH. Where the projects are not completed at year-end, they will continue into 2022/23 and the funding will still be available within the invest-to-save reserve.

## 8. Agency and Consultancy Costs

**8.1** During the year to date, £560k was spent on Agency staff. These were, in the main, part-funded from staffing budgets as they related to staff vacancies, while £159k related to staff cover for vacant posts. The Waste service spent £156k for site agents at the recycling centres. The full details can be seen at Appendix D.

**8.2** A total of £80k was spent on Consultancy during the period July to September 2021, with £22k funded through grant or external sources. A full summary of expenditure per service, and additional details of the expenditure, can be seen at Appendix DD.

## 9 Welsh Government Covid-19 Grant Funding to date

**9.2** The Welsh Government has provided significant financial support to the Welsh local authorities on Coronavirus related additional costs and loss of income, without which the outturn would be a sizeable overspend. Table 2 below shows that the Council claimed £2.117m for additional costs arising from the pandemic for this financial year. £1.202m has already been paid to the Council, leaving a balance of £0.915m remaining, which will be paid during 2021/22.

**Table 2 Covid related expenditure April to September 2021 funded by Welsh Government**

	Adult Social Services	Free School Meals	General	Homelessness	School Cleaning	Testing in Care Homes	Self Isolation	Children	SSP Enhancement	Total
	£	£	£	£	£	£	£	£	£	£
Claimed	870,935	294,750	387,368	44,144	76,676	128,628	163,736	140,810	10,212	2,117,259
Disallowed			917							917
<b>Balance Due</b>	<b>870,935</b>	<b>294,750</b>	<b>386,451</b>	<b>44,144</b>	<b>76,676</b>	<b>128,628</b>	<b>163,736</b>	<b>140,810</b>	<b>10,212</b>	<b>2,116,342</b>
Paid 18 August 2021	671,331	42,565	184,752	10,088	48,337	84,095	154,472	-	6,660	1,202,300
<b>Balance Outstanding</b>	<b>199,604</b>	<b>252,185</b>	<b>201,699</b>	<b>34,056</b>	<b>28,339</b>	<b>44,533</b>	<b>9,264</b>	<b>140,810</b>	<b>3,552</b>	<b>914,042</b>

### 9.2 Loss of Income from Covid Restrictions Funded by Welsh Government

Whilst easing of lockdown has entered into the new financial year, the Council's income has significantly been affected, such as closure of the Leisure centres and the impact on car parking fees. There is also the risk of further restrictions to help reduce the transmission of Covid. Welsh Government has compensated local authorities for eligible income lost due to the Coronavirus. The Council, this financial year, has claimed -£0.193m from Welsh Government. A summary of the income compensated and claimed to 30 September 2021 is shown below in Table 3:-

**Table 3 – Welsh Government Grant Funding for Loss of Income from Services during the Pandemic**

Summary	Museums £'000	Leisure £'000	Education £'000	Car Parks £'000	Public Protection £'000	Markets and Travel Clubs £'000	Total £'000
Claimed	60.40	407.34	-321.00	34.0	11.30	1.10	193.14
Disallowed	0	0	0	0	0	0	0
<b>Balance Due</b>	<b>60.40</b>	<b>407.34</b>	<b>-321.00</b>	<b>34.0</b>	<b>11.30</b>	<b>1.10</b>	<b>193.14</b>
Paid	0	0	0	0	0	0	0
<b>Balance Outstanding</b>	<b>60.40</b>	<b>407.34</b>	<b>-321.00</b>	<b>34.00</b>	<b>11.30</b>	<b>1.10</b>	<b>193.14</b>

## **10 Financial Risks over the 2<sup>nd</sup> Part of the Financial Year**

- 10.1** The figures reported above are based on the current level of service demand, however, there are a number of risks that may impact on the costs moving forward and there is a significant risk that the final position at the end of the financial year will not be as positive as shown above. The risks are detailed below.
- 10.2** The Trade Unions have rejected a final pay offer of 1.75% and are balloting for industrial action. Sufficient funding has been included in the budget and in earmarked reserves to meet the cost of a 1.75% pay award, but anything higher than this figure will further reduce the projected underspend, with each additional 1% adding between £400k and £500k to pay costs.
- 10.3** The announcement that the national living wage will increase by 6.1% from October 2021 does not directly increase the Council's own staffing costs, as the Council pays a higher rate to all staff than the national living wage. However, the Council has a number of contractors which provide a number of services and do pay staff at the level of national living wage. Although we have contractual arrangements with each contractor which governs the fee the Council pays the contractors in 2021/22, there may be pressure on the Council to review the fee paid over the 2<sup>nd</sup> part of the year.
- 10.4** Inflation is on the increase and is higher than the sum that was allowed for in setting the 2021/22 revenue budget. The majority of the Council's costs are staffing costs or contractual payments to contractors and suppliers (including energy providers), and these arrangements protect the Council from significant increases in costs due to rising inflation. However, rising inflation will have some effect on the Council's costs during the second half of the financial year.
- 10.5** The winter period always creates uncertainty in the demand for services (particularly in Adult Services), and the need to respond to periods of extreme weather (snow, storms, flooding). It is difficult to forecast the potential increase in costs due to the winter weather, but it is likely that some additional costs will be incurred which have not been included in the forecast at the end of quarter 2.
- 10.6** The underspending in a number of services has resulted from vacant posts. Some are as a result of deliberate decisions not to appoint to vacant posts during periods of lockdown, but the number of vacancies reflects the increasing difficulty the Council is facing in appointing staff to certain posts. There is no underlying over provision in the staffing budgets, and the actual expenditure will return to the budgeted level once the posts are filled.
- 10.7** The increased costs and loss of income in a number of services are currently being supported by the Welsh Government Hardship Fund, and the Welsh Government has confirmed that this support will continue to the end of the financial year. However, the impact of the ongoing Covid emergency (increased demand for services, less capacity and resulting loss of income in some services) will be factored into budget preparation for 2022/23.
- 10.8** One particular service which is a potential risk over the second part of the financial year is the need to minimise the number of homeless people. The Council is currently claiming the additional costs through the Hardship Fund and this is likely to continue to the end of the financial year. The demand will be factored into the 2022/23 revenue budget and an assessment will be made as to how these additional costs are funded.
- 10.9** Within Adult Services, additional grant funding is received from the Welsh Government, and this additional funding is being used to support the current level of demand for services and reduces the burden on the core budget. Again, the financial risk in 2021/22 is low but, again, the risk is higher in 2022/23 if the demand for service remains and the grant is not available in 2022/23.
- 10.10** The Council is now dealing with additional uncertainties and potential future costs surrounding new Port Health arrangements and duties. There is currently no funding certainty and, with the need to recruit and create additional capacity, could create additional financial pressures. Engagement continues with both Welsh Government and HMRC, and it is hoped that additional financial commitments and / or agreement to underwrite additional costs on the Council can be obtained during the second half of the year.

## **11 Conclusion**

- 11.1** The initial projection at the end of the second quarter is that the budget will be underspent by £1.529m for the year ending 31 March 2022. The service budgets are expected to underspend by £0.350m and corporate finance is forecast to also underspend by £0.635m. An overachievement of £0.019m is expected on the standard Council Tax. Surplus income of £0.652m is forecast on the Council Tax Premium. The Adult Services budgets are under pressure due to increasing demand and the transition of a costly placement from Children's Services. The Children's Services is also facing increasing pressure due to increasing demand.
- 11.2** The current forecast and the level of general balances puts the Council in a strong financial position. However, there are a number of financial risks, which the Council faces during the second part of the year (see paragraph 10 above) which may worsen the Council's financial position during the second part of the year. However the headroom of £1.5m between the current forecasted outturn position and the budget and the healthy level of general balances allows the Council to deal with these financial risks without significantly weakening the Council's financial standing.

**Projected Revenue Outturn for the Financial Year-ending 31 March 2022- Quarter 2**

Gwasanaeth/Swyddogaeth Service/Function	2021/22 Cyllideb Blyneddol Annual Budget	2021/22 Ch2 Cyllideb hyd yma Q2 Budget Year to Date	2021/22 Ch2 Gwir Wariant ac Ymrwymadau Q2 Actual & Committed spend	2021/22 Ch2 Amrywiad Q2 Variance	2021/22 Ch2 Gwir Wariant ac Ymrwymadau Q2 Actual & Committed Spend	Ch2 : Q2 Amcangyfrif Gwariant i 31 Mawrth 2022 Estimated Expenditure to 31 March 2022	Ch2 : Q2 Amcangyfrif o Alldro 31 Mawrth 2022 gor/(tan) wariant Estimated Outturn 31 March 2022 over/(under)	2021/22 Gor/(tan) wariant a ragwelir fel % o'r Gyllideb Gyfan Projected Over/(Under) spend as a % of Total Budget	Ch1 : Q1 Amcangyfrif o Alldro 31 Mawrth 2022 gor/(tan) wariant Estimated Outturn 31 March 2022 over/(under)
	£'000	£'000	£'000	£'000	%	£'000	£'000	%	£'000
<b><u>Dysgu Gydol Oes</u></b> <b><u>Lifelong Learning</u></b>									
Cyllideb Datganoledig Ysgolion <i>Delegated Schools Budget</i>	49,061	25,664	25,664	(0)	0.00%	49,061	0	0.00%	0
Addysg Canolog <i>Central Education</i>	4,545	(3,019)	(3,249)	(230)	-7.62%	4,134	(411)	-9.04%	(592)
Diwylliant <i>Culture</i>	1,208	760	592	(168)	-22.06%	1,165	(43)	-3.56%	(32)
<b><u>Gwasanaethau Oedolion</u></b> <b><u>Adult Services</u></b>	27,732	13,641	14,459	818	6.00%	28,208	477	1.72%	438
<b><u>Gwasanaethau Plant</u></b> <b><u>Children's Services</u></b>	11,179	6,848	8,110	1,262	18.43%	11,762	583	5.21%	(324)
<b><u>Tai</u></b> <b><u>Housing</u></b>	1,247	997	1,030	32	3.24%	1,247	0	0.00%	0
<b><u>Priffyrdd, Gwastraff ac Eiddo</u></b> <b><u>Highways, Waste &amp; Property</u></b>									
Priffyrdd <i>Highways</i>	6,294	3,864	3,864	200	5.46%	6,166	(128)	-2.03%	(93)
Eiddo <i>Property</i>	985	365	389	23	6.39%	990	5	0.51%	0
Gwastraff <i>Waste</i>	8,757	4,064	3,523	(541)	-13.31%	8,277	(480)	-5.48%	(310)

<b>Gwasanaeth/Swyddogaeth Service/Function</b>	<b>2021/22 Cyllideb Blynnyddol Annual Budget</b>	<b>2021/22 Ch2 Cyllideb hyd yma Q2 Budget Year to Date</b>	<b>2021/22 Ch2 Gwir Wariant ac Ymrwymiadau Q2 Actual &amp; Committed spend</b>	<b>2021/22 Ch2 Amrywiad Q2 Variance</b>	<b>2021/22 Ch2 Gwir Wariant ac Ymrwymiadau Q2 Actual &amp; Committed Spend</b>	<b>Ch2 : Q2 Amcangyfrif Gwariant i 31 Mawrth 2022 Estimated Expenditure to 31 March 2022</b>	<b>Ch2 : Q2 Amcangyfrif o Alldro 31 Mawrth 2022 gor/(tan) wariant Estimated Outturn 31 March 2022 over/(under)</b>	<b>2021/22 Gor/(tan) wariant fel % o'r Gyllideb Gyfan Projected Over (Under) spend as a % of Total Budget</b>	<b>Ch1 : Q1 Amcangyfrif o Alldro 31 Mawrth 2022 gor/(tan) wariant Estimated Outturn 31 March 2022 over/(under)</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>%</b>	<b>£'000</b>	<b>£'000</b>	<b>%</b>	<b>£'000</b>
<b><u>Rheoleiddio a Datblygu Economaidd</u></b> <b><u>Regulation &amp; Economic Development</u></b>									
Datblygu Economaidd <i>Economic Development</i>	1,955	994	756	(238)	-23.98%	2,005	49	2.50%	47
Cynllunio a Gwarchod y Cyhoedd <i>Planning and Public Protection</i>	2,247	1,201	970	(231)	-19.19%	2,139	(108)	-4.81%	(37)
<b><u>Trawsnewid</u></b> <b><u>Transformation</u></b>									
Adnoddau Dynol <i>Human Resources</i>	1,379	757	740	(17)	-2.20%	1,295	(84)	-6.09%	(89)
TGCh <i>ICT</i>	3,200	1,978	2,418	440	22.22%	3,202	102	3.19%	0
Trawsnewid Corfforaethol <i>Corporate Transformation</i>	869	342	284	(58)	-16.90%	699	(170)	-19.57%	(157)
<b><u>Adnoddau</u></b> <b><u>Resources</u></b>									
	3,236	1,769	1,761	(8)	0.48%	3,092	(144)	-4.45%	(103)
<b><u>Busnes y Cyngor</u></b> <b><u>Council Business</u></b>									
	1,708	798	784	(14)	-1.76%	1,696	(12)	0.70%	29
<b><u>Costau Corfforaethol a Democraidd</u></b> <b><u>Corporate &amp; Democratic costs</u></b>									
	3,010	1,961	1,955	(6)	-0.28%	2,852	(158)	-5.25%	(153)
<b><u>Rheolaeth Corfforaethol</u></b> <b><u>Corporate Management</u></b>									
	636	317	284	(33)	-10.40%	608	(28)	-4.40%	(60)
Costau heb gyllideb, na ellir eu rheoli: yswiriant, costau pensiwn a dileu drwg ddyledion/lwfansau amhariad ar incwm gwasanaethau <i>Unbudgeted, uncontrollable costs: insurances, pension costs and bad debt write offs/impairment allowances on services' income</i>						200	200	0.00%	200

Gwasanaeth/Swyddogaeth Service/Function	2021/22 Cyllideb Flynyddol Annual Budget	2021/22 Ch2 Cyllideb hyd yma Q2 Budget Year to Date	2021/22 Ch2 Gwir Wariant ac Ymrwymadau Q2 Actual & Committed spend	2021/22 Ch2 Amrywiad Q2 Variance	2021/22 Ch2 Gwir Wariant ac Ymrwymadau Q2 Actual & Committed Spend	Ch2 : Q2 Amcangyfrif Gwariant i 31 Mawrth 2022 Estimated Expenditure to 31 March 2022	Ch2 : Q2 Amcangyfrif o Alldro 31 Mawrth 2022 gor/(tan) wariant Estimated Outturn 31 March 2022 over/(under)	2021/22 Gor/(tan) wariant fel % o'r Gyllideb Gyfan Projected Over (Under) spend as a % of Total Budget	Ch1 : Q1 Amcangyfrif o Alldro 31 Mawrth 2022 gor/(tan) wariant Estimated Outturn 31 March 2022 over/(under)
	£'000	£'000	£'000	£'000	%	£'000	£'000	%	£'000
<b>Cyfanswm Cyllidebau Gwasanaethau Total Service Budgets</b>	129,248	63,102	64,333	1,233	1.95%	128,899	(350)	-0.27%	(1,236)
Ardollau Levies	3,695	3,695	3,693	(2)	-0.06%	3,693	(2)	-0.05%	0
Rhyddhad Trethi Dewisol Discretionary Rate Relief	71	0	0	0	0.00%	70	(1)	1.48%	(26)
Cyllido Cyfalaf Capital Financing	7,482	2,257	2,051	(206)	0.00%	6,961	(522)	-6.97%	(649)
Arian wrth Gefn Cyffredinol ac Eraill General & Other Contingencies	1,032	1,220	692	(528)	-43.29%	1,012	(20)	1.97%	0
Cyfraniad CRT y Gwasanaethau Cefnogol Support Services contribution HRA	(700)	0	0	0	0.00%	(700)	0	0.00%	0
Budd-daliadau a Roddwyd Benefits Granted	6,290	(730)	(730)	(1)	0.08%	6,327	37	0.59%	0
<b>Cyfanswm Cyllid Corfforaethol Total Corporate Finance</b>	17,871	6,443	5,706	(737)	-11.44%	17,363	(508)	-2.84%	(675)
<b>Cyfanswm 2021/22 Total 2021/22</b>	<b>147,120</b>	<b>69,545</b>	<b>70,039</b>	<b>496</b>	<b>0.71%</b>	<b>146,262</b>	<b>(858)</b>	<b>-0.58%</b>	<b>(1,911)</b>



Gwasanaeth/Swyddogaeth Service/Function	2021/22 Cyllideb Flynyddol Annual Budget	2021/22 Ch2 Cyllideb hyd yma Q2 Budget Year to Date	2021/22 Ch2 Gwir Wariant ac Ymrwymadau Q2 Actual & Committed spend	2021/22 Ch2 Amrywiad Q2 Variance	2021/22 Ch2 Gwir Wariant ac Ymrwymadau Q2 Actual & Committed Spend	Ch2 : Q2 Amcangyfrif Gwariant i 31 Mawrth 2022 Estimated Expenditure to 31 March 2022	Ch2 : Q2 Amcangyfrif o Alldro 31 Mawrth 2022 gor/(tan) wariant Estimated Outturn 31 March 2022 over/(under)	2021/22 Gor/(tan) wariant fel % o'r Gyllideb Gyfan Projected Over (Under) spend as a % of Total Budget	Ch1 : Q1 Amcangyfrif o Alldro 31 Mawrth 2022 gor/(tan) wariant Estimated Outturn 31 March 2022 over/(under)
	£'000	£'000	£'000	£'000	%	£'000	£'000	%	£'000
<b>Cyllido Funding</b>									
Trethi Annomestig NDR	(23,480)	(12,643)	(12,643)	0	0.00%	(23,480)	0	0.00%	0
Y Dreth Gyngor Council Tax	(40,902)	0	0	0	0.00%	(40,921)	(19)	-0.05%	39
Premiwm y Dreth Gyngor Council Tax Premium	(1,393)	0	0	0	0.00%	(2,045)	(652)	-46.85%	(668)
Grant Cynnal Refeniw Revenue Support Grant	(81,345)	(43,801)	(43,801)	0	0.00%	(81,345)	0	0.00%	0
<b>Cyfanswm Cyllid 2021/22 Total Funding 2021/22</b>	<b>(147,120)</b>	<b>(56,444)</b>	<b>(56,444)</b>	<b>0</b>	<b>0</b>	<b>(147,791)</b>	<b>(671)</b>	<b>-0.46%</b>	<b>(629)</b>
<b>Cyfanswm yr alldro yn cynnwys effaith y cyllido Total outturn, including impact of funding</b>	<b>0</b>	<b>13,100</b>	<b>13,595</b>	<b>496</b>	<b>3.78%</b>	<b>(1,529)</b>	<b>(1,529)</b>	<b>-1.04%</b>	<b>(2,540)</b>

## APPENDIX C

Summary of the Outturn Position on Contingency Budgets 2021/22

	<b>Budget</b>	<b>Virements</b>	<b>Amended Budget YTD</b>	<b>Committed YTD</b>	<b>Currently Uncommitted Budgets</b>	<b>Budget Forecast Over / (Under) Spend</b>
	£	£	£	£	£	£
General Contingency	388,928	- 1,300	387,628	14,060	373,568	-
Salary and Grading	150,000	-15,890	134,110	-	134,110	-
Earmarked Contingency	794,500	-96,670	697,830	677,500	20,330	(20,330)
<b>Total General and other Contingencies</b>	<b>1,333,428</b>	<b>-113,860</b>	<b>1,219,568</b>	<b>691,560</b>	<b>528,008</b>	<b>(20,330)</b>

Review of Invest-to-Save Projects 2021/22

Service	Title	Description	Amount Approved £	Allocation for 2021/22 £	Spent 2021/22 £	Remaining budget 2021/22 £	Project Update
Resources	Electronic Document Management System for Revenues and Benefits	Provide scanning solution and workflow for Revenues and Benefits	170,000	0	0	0	Project closed. No further update.
I.T	Local Land and Property Gazetteer (LLPG)	Implement a LLPG system across the Council	10,800	0	0	0	Project closed. No further update.
I.T. / Transformation	Customer Relationship Management System	Purchase and implementation of a CRM system	255,000	46,676	0	46,676	Following the development of the CRM over the Invest tosave period, we have evaluated its use within the Council and have written a paper and, with approval from the Transformation Board, have procured a new CRM system that will form the basis of our digital communication channel. Remaining allocations from this project will be used to fund overspends on the digital first project.
I.T. / Resources	Payment Gateway	Purchase and implement a payment gateway which will enable payments to be received via the App	27,000	13,583	0	13,583	Project closed. No further update.
Regulation & Economic Development	Improve the Resilience of the Planning Systems	New automated planning systems	118,000	5,687	137	5,550	Following continuous and on-going testing and the subsequent issues that became evident with regards to the Welsh language version on the public portal, problems with editing documents and system performance, the 'go-live' date has been further delayed and postponed. The issues have been reported to the developer, NEC, (formerly Northgate), in order to resolve. We are currently awaiting upon a date, for completion of the resolution works prior to undertaking a further period of stringent testing and agreeing on a new 'go-live' date which could well be in the new year. The de-duplication bucket has been returned to Arcus for loading into Sandbox (the test environment) for testing prior to moving to live. The TPO module is now live in Salesforce.

Service	Title	Description	Amount Approved £	Allocation for 2021/22 £	Spent 2021/22 £	Remaining budget 2021/22 £	Project Update
Resources	Improving Income Collection Systems	Purchase and implement a new income management system which links to the current income streams and allows new income collection methods (AppMôn etc.) to link into the cash management system	150,000	36,843	32,898	3,945	Full commitments have now been made and within the bid budgets. Implementation recommenced during Quarter 2 2020/21 following ending of furlough of certain Capita project staff, but momentum only picked up in Quarter 3 20/21. Testing of the new GL export file that could be done remotely is almost complete and arrangements are in place to complete the testing that cannot be done remotely. Once this is complete, automated income reconciliation/e-returns can begin to be implemented, involving new processes for services and bespoke electronic bank statements from the Authority's bankers. Further automated work is being progressed by developing APIs to enable automated income update to ledger through income management for internal services such as leisure, education and highways, and externally for DWP. Implementation will be ongoing into the next financial year due to Covid-19 delaying implementation and internal services retendering certain software processes. The remaining budget balance will be used for any unexpected items which remain.
Lifelong Learning	Modernisation of business and performance processes – Education	Implement unused modules in the ONE Management Information system	67,000	0	0	0	Project closed. No further update.
Lifelong Learning	Modernisation of business and performance processes - Oriel Môn	Website for the Oriel	20,000	11,474	10,910	564	Work has been completed on this project.
I.T. / Transformation	Digital First / Digital By Default	Employ a Digital Lead Officer and Digital Services Analyst	£70,000 in year 1 and £50,000 in year 2	30,280	36,942	-6,662	Two people have been recruited to the Temporary Digital Technician posts at Grade 5 and are currently in post

Service	Title	Description	Amount Approved £	Allocation for 2021/22 £	Spent 2021/22 £	Remaining budget 2021/22 £	Project Update
Public Protection	Improved Digital Connectivity within the Public Protection Service	Implementation of a cloud based system to record inspection visits. The software is an all Wales solution and has been procured via a framework agreement supported by 19 out of 22 Councils in Wales.	£10,000 per year for 4.5 years	45,000	0	45,000	No progress to report. Due to Covid-19 and pressures on Public Protection, there has been no capacity to proceed.
<b>Total</b>			<b>982,800</b>	<b>189,543</b>	<b>80,887</b>	<b>108,656</b>	

Agency costs April to June 2021

Service	Amount £	Source of Funding (Specific Core Budget / Un- utilised staffing budget / Grant / External Contribution)	Permanent / Temporary	Reason for Cover
Economic & Regeneration	17,966	Grant	Temporary	Unable to recruit fully qualified EHO for food sampling
	31,522	Grant	Temporary	Capacity
	<b>49,488</b>			
Schools	1,869	Core	Temporary	Supply teachers in specialist field
	2,933	Core	Temporary	Supply teachers in specialist field
	<b>4,802</b>			
Waste	4,731	Green Waste Subs Income	Temporary	Additional tasks required short term
	156,473	Specific Core Budget	Temporary	Additional tasks required short term
	5,131	Claimed from Hardship Fund	Temporary	Additional tasks required short term
	<b>166,335</b>			
Property	2,379	Un-Utilised Staffing Budget	Temporary	Valuation for the 2020/21 accounts
	<b>2,379</b>			
Children's Services	131,845	Core Budget/ Agency staff Reserve	Temporary	To cover vacant posts
	<b>131,845</b>			
Adult Services	18,347	Core Budget	Temporary	DOLS project
	26,760	Core Budget	Temporary	Cover Vacant Post
	<b>45,107</b>			
Resources	27,111	Self Isolation Administration Grant	Temporary	Volume of work
	34,780	External Contribution	Temporary	Staff secondment
	48,336	Covid Hardship Grant Funding	Temporary	Backlog of council tax work due to pandemic
	19,819	Business Support Administration Grant	Temporary	Backlog of council tax work due to pandemic
	<b>130,046</b>			
Transformation	11,339	Un-utilised staffing budget	Temporary	Maternity
	12,203	Un-utilised staffing budget	Temporary	Staff secondment to support the HWB Project
	6,456	Un-utilised staffing budget	Temporary	Vacant GIS Technician post - cover required to maintain Addressing Data Quality Standard
	<b>29,998</b>			
<b>Total</b>	<b>560,000</b>			

## APPENDIX DD

Summary Consultancy Expenditure Q2 2021/22

<b>Service</b>	<b>Quarter 1 £</b>	<b>Quarter 2 £</b>	<b>Total 2021/22 £</b>
Central Education	0	2,746	2,746
Culture	58,100	6,365	64,465
Economic & Regeneration	36,124	37,440	73,564
Property	0	0	0
Highways	16,000	4,200	20,200
Schools	3,135	1,050	4,185
Waste	12,137	8,679	20,816
HRA	(10,250)	1,034	(9,216)
Housing	0	0	0
Corporate & Democratic	0	0	0
Adult Services	3,451	0	3,451
Children's Services	0	0	0
Corporate	0	0	0
Transformation	4,260	2,640	6,900
Council Business	0	7,130	7,130
Resources	9,565	9,025	18,590
<b>Total</b>	<b>132,522</b>	<b>80,309</b>	<b>212,831</b>
Funded by:			
Core Budget	65,648	58,235	123,883
Grant	65,495	15,548	81,043
External Contribution	1,379	6,526	7,905
Reserves	0	0	0
<b>Total</b>	<b>132,522</b>	<b>80,309</b>	<b>212,831</b>





