

Civic Centre, Castle Street,  
Merthyr Tydfil CF47 8AN

Main Tel: 01685 725000

www.merthyr.gov.uk



## **CABINET REPORT**

Date Written	30 <sup>th</sup> June 2021*
Report Author	Steve Jones / Ian Kent / Adam Price
Service Area	Finance
Committee Division	Strategic
Exempt/Non Exempt	Non Exempt
Committee Date	14 <sup>th</sup> July 2021

To: *Chair, Ladies and Gentlemen*

## **Revenue Budget Outturn 2020/21**

### **1.0 SUMMARY OF THE REPORT**

- 1.1 The report details the provisional (subject to audit) revenue outturn for the financial year ended 31<sup>st</sup> March 2021.
- 1.2 A net revenue budget surplus of £634,000 is reported after proposed transfers to earmarked reserves of £3.830 million.
- 1.3 General Reserves at 31<sup>st</sup> March 2021 are increased from £4.700 million to £5.334 million, being 4% of the Council's budgeted Net Revenue Expenditure for 2021/22 in line with the Council's Corporate Reserves Policy.
- 1.4 Transfers to earmarked reserves of £3.830 million are proposed in accordance with the Council's Corporate Reserves Policy to be addressed as part of the reporting of the Provisional Statement of Accounts for 2020/21.

### **2.0 RECOMMENDATIONS that**

- 2.1 The Provisional Revenue Outturn position for the 2020/21 financial year be noted.
- 2.2 The proposed transfer of the provisional net revenue budget surplus of £634,000 to General Reserves be approved.
- 2.3 The proposed transfer of £3.830 million to Earmarked Reserves, as detailed in Appendix 4, be approved.

- 2.4 The proposed additional funding of £15,000 to Twyn Community Hub for the 2021/22 financial year only, be approved.

### **3.0 INTRODUCTION AND BACKGROUND**

- 3.1 This report details the provisional revenue outturn position (subject to audit) for the financial year ended 31<sup>st</sup> March 2021 resulting from the closure of accounts process for 2020/21. The final audited revenue outturn position will be reported to Council on a date to be confirmed on completion of the external audit of the accounts by the Wales Audit Office.
- 3.2 Revenue Budget Monitoring statements have been reported to Budget Board throughout the 2020/21 financial year in supporting more effective financial management and budget accountability. Regular planned budget monitoring is crucial in ensuring effective financial stewardship and accountability and is governed by the Chartered Institute of Public Finance and Accountancy's recommended best working practices.
- 3.3 This Provisional Revenue Outturn for 2020/21 was considered at Budget Board of 29<sup>th</sup> June 2021 with all proposals recommended to Cabinet for approval.

### **4.0 PROVISIONAL REVENUE OUTTURN**

- 4.1 Detailed in Appendix 1 is the provisional revenue outturn for 2020/21 equating to a net revenue budget surplus of £634,000 after proposed transfers to earmarked reserves of £3.830 million.
- 4.2 Detailed in Appendix 2 are requested Budget virements resulting from budget re-alignment, required investment and departmental re-configuration.
- 4.3 Major variances satisfying the following criteria are disclosed in Appendix 3:
- Any under / over spend of at least £50,000
  - Any under / over spend that is 10% or more of the budget and at least £20,000 in value
  - Any other under / over spend considered significant at the discretion of the Chief Finance Officer

The most significant major variances are also discussed in more detail in below.

### **5.0 PEOPLE AND PERFORMANCE**

- 5.1 Appendix 1 indicates a provisional net revenue budget surplus of £2.465 million for the People and Performance Directorate comprising a budget surplus of £2.240 million in respect of Social Services and a budget surplus of £225,000 in respect of Learning, as indicated in Table 1.

Table 1 – People and Performance Provisional Outturn 2020/21

<b>Service</b>	<b>Budget 2020/21 £'000</b>	<b>Outturn 2020/21 £'000</b>	<b>Variance £'000</b>
Social Services	33,732	31,492	-2,240
Learning	49,297	49,072	-225
<b>Total</b>	<b>83,029</b>	<b>79,820</b>	<b>-2,465</b>

- 5.2 Explanations for the major variances satisfying the criteria indicated in paragraph 4.3 are outlined in Appendix 3 with the most significant variances considered in the following paragraphs.
- 5.3 A budget deficit of £104,000 is reported for Vale, Valley & Cardiff (VVC) Regional Adoption Group due to 2 interagency adoption placements required to be procured from outside of VVC adoption group.
- 5.4 A budget deficit of £80,000 is reported for the Council owned Care Homes for the Elderly. The budget deficit comprises a budget overspend on staff cover and loss of income owing to under occupancy.
- 5.5 A budget surplus of £101,000 is reported for MTCBC Group Home (Llysfaen Fach) due to a reduction in staff hours employed due to needs and the number of residents currently living in the home.
- 5.6 A budget surplus of £98,000 is reported for Day Centres which largely relates to a reduced client capacity at the centres due to the pandemic, meaning all staff holiday and sickness cover was managed without using agency/overtime.
- 5.7 A budget surplus of £315,000 is reported for Supported Placements within the Independent External Care Provision. The surplus relates to changes in current packages of care and less service demand than anticipated.
- 5.8 A budget surplus of £426,000 is reported for Independent Domiciliary Care due to current demand for total care hours being lower than anticipated.
- 5.9 A budget surplus of £340,000 is reported for Direct Payments due to less service demand than anticipated. £92,000 of income was recouped from surplus client balances and £156,000 income recovered from the previous service provider.
- 5.10 A budget surplus of £1.025 million is reported for Independent Residential Establishments (IRE's) resulting from the following:
- £676,000 less packages of care. The pandemic is impacting on Care Home admissions so numbers are considerably lower than the anticipated levels within the MTFP (178 current placements) and may be an ongoing trend as services evolve through Covid-19 impact.

- Income of £260,000 attributable to the receipt of customer fees in respect of property charges previously placed on client properties. This income stream was unbudgeted and unexpected and has not previously been reported. A review is currently ongoing to determine trend data in establishing future budgeted projections.

- 5.11 A budget surplus of £194,000 is reported for Children with Disabilities due to less packages accessed, lower childminding costs and additional grant income.
- 5.12 A budget deficit of £1.068 million is reported for Children Looked after Residential Placements as previously reported to Budget Board and Cabinet. This deficit results from additional placements and additional support within the Children Looked After system with 14 placements at year end.
- 5.13 A budget surplus of £342,000 is reported for LAC Fostering – Independent Fostering Agencies (IFA's) due to a shift towards in house foster carers rather than independent agencies. £55,000 credit was also received from the 4C's commissioning unit due to underspend from 2018/19 and 2019/20.

## 6.0 PLACE AND TRANSFORMATION

- 6.1 Appendix 1 indicates a provisional net revenue budget surplus of £928,000 for the Place and Transformation Directorate with the most significant variances being a budget surplus of £645,000 in respect of Neighbourhood Services, a surplus of £100,000 in respect of Corporate Services and a surplus of £122,000 in respect of Finance, as indicated in Table 2.

Table 2 – Place and Transformation Provisional Outturn 2020/21

<b>Service</b>	<b>Budget 2020/21 £'000</b>	<b>Outturn 2020/21 £'000</b>	<b>Variance £'000</b>
Community Regeneration	6,578	6,516	-62
Neighbourhood Services	10,908	10,263	-645
Corporate Services	1,533	1,433	-100
Finance	3,109	2,987	-122
Legal	1,348	1,335	-13
Human Resources & Organisational Devt	545	551	6
Corporate Communications	186	194	8
<b>Total</b>	<b>24,207</b>	<b>23,279</b>	<b>-928</b>

- 6.2 Explanations for the major variances satisfying the criteria indicated in paragraph 4.3 are outlined in Appendix 3 with the most significant variances considered in the following paragraphs.

## Community Regeneration

- 6.3 A budget surplus of £98,000 is reported for Transport due to £32,000 saving on mainstream transport due to a variety of reasons, e.g. less bus passes needed. We also continued to receive the administration grant of £38,000 for concessionary fares.

## Neighbourhood Services

- 6.4 A budget surplus of £122,000 is reported for Bereavement Services due to additional income from fees and charges.
- 6.5 A budget surplus of £83,000 is reported for Grounds Maintenance due to additional income and lower premises costs due primarily to not having to spend so much on buildings that were closed through Covid.
- 6.6 A budget surplus of £166,000 is reported for Recycling Collection due to the planned replacement of the recycling fleet being delayed to 2021/22.
- 6.7 A budget surplus of £136,000 is reported for Office Accommodation due to utility costs in the civic centre, unit 5 and unit 20. A £49,000 budget contingency for depot rationalisation costs was not needed as the unit 20 depot was not fully occupied in year.

## 7.0 CORPORATE COSTS

- 7.1 Appendix 1 indicates a provisional net revenue budget surplus of £368,000 for Corporate Costs with the variances being a budget surplus of £74,000 in respect of Corporate Management and a budget surplus of £294,000 in respect of Corporate Authority Budgets, as indicated in Table 3.

Table 3 – Corporate Costs Provisional Outturn 2020/21

<b>Service</b>	<b>Budget 2020/21 £'000</b>	<b>Outturn 2020/21 £'000</b>	<b>Variance £'000</b>
Corporate Management	1,326	1,252	-74
Corporate Authority	17,916	17,622	-294
<b>Total</b>	<b>19,242</b>	<b>18,874</b>	<b>-368</b>

- 7.2 Explanations for the major variances satisfying the criteria indicated in paragraph 4.3 are outlined in Appendix 3 with the most significant variances considered in the following paragraphs.

## **Corporate Authority**

- 7.3 A budget surplus of £340,000 is reported against Capital Financing Costs. Short Term Interest rates have reduced significantly during the year resulting in significantly lower interest costs being incurred. In addition, slippage within the Capital Programme for 2019/20 has led to a reduced Minimum Revenue Provision (MRP) charge to revenue in 2020/21.
- 7.4 A deficit of £293,000 is reported for Council Tax Benefit Payments due to additional claims. Council Tax Reduction Scheme payments were £426k more than estimated, mainly due to 247 additional claims (costing £252k), and the average cost per claim being £27 higher than estimate (costing £174k).
- 7.5 A budget surplus of £86,000 is reported against the provision for bad debts which reflects a re-assessment of the required provision for bad debts at 31<sup>st</sup> March 2021 based on current debt and trend data.

## **8.0 CONTRIBUTIONS AND RECHARGES**

- 8.1 Consolidated Contributions and Charges indicate a provisional net revenue budget surplus of £1.001 million as evident in Appendix 1.
- 8.2 Explanations for the major variances satisfying the criteria indicated in paragraph 4.5 are outlined in Appendix 8.
- 8.3 A budget deficit of £158,000 is reported against the collection fund due to a less than anticipated surplus arising from less council tax collected during 2020/21. The provision for bad debt has also increased.
- 8.4 A budget surplus is reported against Corporate Vacancy Factor arising from the time elapsed between a post becoming vacant and subsequently re-filled. The original Budget of £500,000 has been exceeded by £681,000.

## **9.0 COVID-19 COSTS**

- 9.1 A budget deficit of £252,000 is reported against Homeworking Equipment these costs include laptops, ICT licences and furniture for homeworking.

## **10.0 EARMARKED RESERVES**

- 10.1 As indicated in paragraph 4.1 the provisional net revenue budget surplus for 2020/21 is net of proposed transfers to earmarked reserves of £3.830 million.
- 10.2 The Corporate Reserves Policy approved by Council on 22<sup>nd</sup> March 2017 defines Earmarked Reserves as *“balances held for specific purposes across the range of Council services to meet known or predicted future requirements. These reserves are typically established to address temporary need and considered on a risk basis and should only be created to meet one-off and time limited expenditure.”*

- 10.3 In addition the Corporate Reserves Policy sets out the protocol governing Earmarked Reserves by stating *“the creation of a new Earmarked Reserve will be initially considered at Budget Board through the monthly revenue budget monitoring process before recommendation to Cabinet for approval. Cabinet will approve the amount, purpose and estimated timeframe for utilisation through the quarterly revenue budget monitoring process”*.
- 10.4 In compliance with the Corporate Reserves Policy the earmarked reserves detailed in Appendix 4, summarised in Table 4 and reflected in the Provisional Statement of Accounts for 2020/21 are requested to be created at 31<sup>st</sup> March 2021.

Table 4 – Requested Earmarked Reserves 31<sup>st</sup> March 2021

Description	Value £'000
ISB Surplus account	779
RTI Plan	802
Social Services Commitments	770
Pay Award	696
Legacy Funded Community Groups	300
Apprenticeships Scheme	200
Peripatetic Music Service (Additional)	13
Peripatetic Music Service	6
Pant Cemetery	111
Waste Wardens	59
Unit 20 Office Accommodation	60
Highways	23
Household Waste Recycling Centres	11
	<b>3,830</b>

- 10.5 In compliance with the Corporate Reserves Policy’s requirement, utilisation of the requested earmarked reserves will be managed and controlled by the Accountancy Department in tandem with the appropriate Service Managers and reported to Budget Board and Cabinet throughout 2021/22.
- 10.6 The Provisional Surplus Outturn also reflects additional monies received from the Welsh Government set aside for specific purposes. These Earmarked Reserves are as follows:
- £489,513 for Digital Transformation
  - £489,513 for Savings Not Achieved redesignated for service recovery from Covid
  - £449,298 for Shortfall of Council Tax Collection

Council of 14<sup>th</sup> July 2021 will consider the allocation of £312,000 from the Digital Transformation Fund to assist with financing the investment required to support the delivery of the Recovery, Transformation and Improvement (RTI) Plan. This investment will span the financial years 2021/22 and 2022/23.

- 10.7 A request for additional funding has been received from Twyn Community Hub for the 2021/22 financial year for a further £15,000 in addition to the £15,000 already approved under the Service Contract with the Council for the provision of Youth Services in the Twynrodyn area. The service aims are *“to provide young people with a space within the community to engage in a social and educational provision during their recreational time, throughout both the school term and during school holidays at times which are appropriate to the young people themselves”*.

The organisation in providing a statutory service for Merthyr Tydfil County Borough Council is currently using its reserves to support the delivery of the provision. It is proposed that a further ‘one-off’ payment of £15,000 is allocated to Twyn Community Hub for the 2021/22 financial year only, to be funded from the Community Groups Reserve indicated in Table 5.

It is proposed that a review of all third sector funding be undertaken during 2021/22 to establish the financial sustainability of these organisations in the event that Welsh Government grants are discontinued at some stage in the future.

## 11.0 FINANCIAL IMPLICATIONS

- 11.1 A provisional net revenue surplus of £634,000 is reported for the 2020/21 financial year.
- 11.2 It is proposed that General Reserves at 31<sup>st</sup> March 2021 be increased from £4.700 million to £5.334 million, thus ensuring General Reserves are maintained at 4% of the budgeted net revenue expenditure for 2021/22.
- 11.3 It is proposed that £3.830 million be transferred to Earmarked Reserves as detailed in Appendix 4.

## 12.0 INTEGRATED IMPACT ASSESSMENT

	Positive Impacts	Negative Impacts	Neutral/Not Applicable
<b>1. Merthyr Tydfil Well-being Objectives</b>	4 of 4	0 of 4	0 of 4
<b>2. Sustainable Development Principles - How have you considered the five ways of working?</b> <ul style="list-style-type: none"> <li>• Long term</li> <li>• Prevention</li> <li>• Integration</li> <li>• Collaboration</li> <li>• Involvement</li> </ul>	5 of 5	0 of 5	0 of 5
<b>3. Protected Characteristics</b> (including Welsh Language)	0 of 10	0 of 10	10 of 10
<b>4. Socio-economic Disadvantage</b>	0 of 6	0 of 6	6 of 6



<b>5. Consultation and Engagement</b>	<b>Undertaken</b>	<b>Due to be Undertaken</b>	<b>Not Required</b>	
	0 of 1	0 of 1	1 of 1	
<b>6. Data and Evidence to inform the proposal</b>	<b>Yes</b>		<b>No</b>	
	1 of 1		0 of 1	
<b>7. Biodiversity and the resilience of Ecosystems</b>	<b>Maintained</b>	<b>Enhanced</b>	<b>Reduced</b>	<b>Neutral/Not Applicable</b>
	0 of 1	0 of 1	0 of 1	1 of 1
<b>Summary</b>				
<b>The main positive impacts are:</b>	The financial surplus achieved in 2020/21 will support the financial sustainability of the Authority throughout the period of the Medium Term Financial Plan.			
<b>The main negative impacts are:</b>	There remain some departmental financial pressures which require close monitoring.			

**ELLIS COOPER**  
**CHIEF EXECUTIVE**

**COUNCILLOR ANDREW BARRY**  
**CABINET MEMBER FOR GOVERNANCE**  
**AND CORPORATE SERVICES**

<b>BACKGROUND PAPERS</b>		
<b>Title of Document(s)</b>	<b>Document(s) Date</b>	<b>Document Location</b>
Revenue Budget Monitoring Working Papers	April 2020 to March 2021	Accountancy Department
<b>Does the report contain any issue that may impact the Council's Constitution?</b>		<b>No</b>

***Consultation has been undertaken with the Corporate Management Team in respect of each proposal(s) and recommendation(s) set out in this report.***

**Provisional Revenue Outturn 2020/21**  
**Corporate Summary**

Appendix 1

Summary	Revised Budget 2020/21 £'000	Provisional Outturn £'000	Variance	
			£'000	%
<b>People and Performance</b>				
Social Services, Chief Officer Social Services	33,732	31,492	-2,240	-6.64
Learning, Chief Officer Education	49,297	49,072	-225	-0.46
<b>Total</b>	<b>83,029</b>	<b>80,564</b>	<b>-2,465</b>	<b>-2.97</b>
<b>Place and Transformation</b>				
Community Regeneration	6,578	6,516	-62	-0.94
Neighbourhood Services	10,908	10,263	-645	-5.91
Corporate Services	1,533	1,433	-100	-6.52
Finance	3,109	2,987	-122	-3.92
Legal	1,348	1,335	-13	-0.96
Human Resources & Organisational Development	545	551	6	1.10
Corporate Communications	186	194	8	4.30
<b>Total</b>	<b>24,207</b>	<b>23,279</b>	<b>-928</b>	<b>-3.83</b>
<b>Corporate Costs</b>				
Corporate Management - Executive	1,326	1,252	-74	-5.58
Corporate Authority	17,916	17,622	-294	-1.64
<b>Total</b>	<b>19,242</b>	<b>18,874</b>	<b>-368</b>	<b>-1.91</b>
<b>Contributions / Recharges</b>				
Non General Fund Allocations	6	0	-6	0.00
Discretionary Non Domestic Rate Relief	94	40	-54	-57.45
Collection Fund Surplus	-850	-692	158	-18.59
Corporate Vacancy Factor	681	0	-681	-100.00
Redundancy & EPP /slippage	706	706	0	0.00
Contribution to General Reserve	300	0	-300	-100.00
Provision for Further Commitments	118	0	-118	-100.00
<b>Total</b>	<b>1,055</b>	<b>54</b>	<b>-1,001</b>	<b>-94.88</b>
<b>COVID19 Costs</b>				
Covid-19 Spend not funded	0	46	46	n/a
Homeworking Equipment	0	252	252	n/a
<b>Total</b>	<b>0</b>	<b>298</b>	<b>298</b>	<b>100.00</b>
<b>Net Expenditure (before transfer to earmarked reserves)</b>	<b>127,533</b>	<b>123,069</b>	<b>-4,464</b>	<b>-3.50</b>
Transfer to Earmarked Reserves	0	3,830	3,830	n/a
<b>Net Expenditure (after transfer to earmarked reserves)</b>	<b>127,533</b>	<b>126,899</b>	<b>-634</b>	<b>-0.50</b>

**Provisional Revenue Outturn 2020/21**  
**Proposed Budget Virements**

Appendix 2

Virement From		Virement To		Reason for Virement
Budget	Amount £'000	Budget	Amount £'000	
New Teacher 2 - Early Years ALNCO	-15	Special Needs Advisory Teachers	15	Budget moved to correct service area.
ICT Computers	-4	Non General Fund Allocations	841	Allocation of the 20/21 Non-General Fund budget to Support Services to reflect central establishment charges.
Accountancy	-50			
Creditors	-31			
Payroll	-152			
Corporate Property & Estates Division	-207			
Insurances	-145			
Highways Administration	-56			
Physical Regeneration	-27			
Engineering	-169			

**Provisional Revenue Outturn 2020/21**  
**People and Performance Directorate**

Appendix 2

Summary	Revised Budget 2020/21 £'000	Provisional Outturn £'000	Variance	
			£'000	%
<u>Social Care Services and Recharges</u>				
Quality & Regulation Services	104	105	1	0.96
Receivership	28	36	8	28.57
<b>Total</b>	<b>132</b>	<b>141</b>	<b>9</b>	<b>6.82</b>
<u>Duty, IAA &amp; ACT Compliance</u>				
IAA Duty Services	27	30	3	11.11
<b>Total</b>	<b>27</b>	<b>30</b>	<b>3</b>	<b>11.11</b>
<u>Early Intervention and Assistance Services</u>				
Carers Network	192	207	15	7.81
<b>Total</b>	<b>192</b>	<b>207</b>	<b>15</b>	<b>7.81</b>
<u>Social Services Collaborative Partnerships</u>				
Out of Hours/Emergency Duty Services	63	66	3	4.76
Integrated Community Equipment Store (ICES)	169	83	-86	-50.89
Cwm Taf Social Care Workforce Development	146	146	0	0.00
Cwm Taf Youth Offending Services	312	209	-103	-33.01
Vale, Valleys & Cardiff (VVC) Regional Adoption Group	197	301	104	52.79
Delivering Transformation (Collaborative Regional Change)	62	0	-62	-100.00
Deprivation of Liberty (DOLs) Services	57	60	3	5.26
Cwm Taf Reflect Project	19	19	0	0.00
<b>Total</b>	<b>1,025</b>	<b>884</b>	<b>-141</b>	<b>-13.76</b>

**Provisional Revenue Outturn 2020/21**  
**People and Performance Directorate**

Appendix 2

Summary	Revised Budget 2020/21 £'000	Provisional Outturn £'000	Variance	
			£'000	%
<b>Adult Social Services</b>				
<u>Adult Social Care</u>				
Adult Services Management	81	91	10	12.35
Social Care Client Service Strategies	23	-44	-67	-291.30
Health Park Building Costs	163	164	1	0.61
<b>Total</b>	<b>267</b>	<b>211</b>	<b>-56</b>	<b>-20.97</b>
<u>Assessment &amp; Care Management Services</u>				
Social Work Team	1,124	1,064	-60	-5.34
<b>Total</b>	<b>1,124</b>	<b>1,064</b>	<b>-60</b>	<b>-5.34</b>
<u>Initial Support Services</u>				
ISS Management	76	69	-7	-9.21
Initial Adult Services	238	216	-22	-9.24
Initial Response Services	542	544	2	0.37
Community Occupational Therapy	317	324	7	2.21
Telecare / Telehealth Services (Assistive Technologies)	95	72	-23	-24.21
<b>Total</b>	<b>1,268</b>	<b>1,225</b>	<b>-43</b>	<b>-3.39</b>
<u>Supported and Accommodation Services</u>				
MTCBC Homes for the Elderly	1,757	1,837	80	4.55
MTCBC Group Home (Llysfaen Fach)	836	735	-101	-12.08
<b>Total</b>	<b>2,593</b>	<b>2,572</b>	<b>-21</b>	<b>-0.81</b>
<u>Day Care Services</u>				
Outside/Community Based Activities	235	220	-15	-6.38
Day Centres	904	806	-98	-10.84
Transport	268	226	-42	-15.67
<b>Total</b>	<b>1,407</b>	<b>1,252</b>	<b>-155</b>	<b>-11.02</b>

**Provisional Revenue Outturn 2020/21**  
**People and Performance Directorate**

Appendix 2

Summary	Revised Budget 2020/21 £'000	Provisional Outturn £'000	Variance	
			£'000	%
<u>Independent External Care Provision</u>				
Supported Placements	3,528	3,213	-315	-8.93
Shared Lives	364	390	26	7.14
Independent Domiciliary Care	2,261	1,835	-426	-18.84
Direct Payments	2,144	1,804	-340	-15.86
Independent Commissioned Day Services	282	200	-82	-29.08
Independent Residential Establishments (IRE's)	5,755	4,730	-1,025	-17.81
Extra Care Facility	285	288	3	1.05
<b>Total</b>	<b>14,619</b>	<b>12,460</b>	<b>-2,159</b>	<b>-14.77</b>
<b><u>Children Social Services</u></b>				
Children's Social Care	153	142	-11	-7.19
<b>Total</b>	<b>153</b>	<b>142</b>	<b>-11</b>	<b>-7.19</b>
Children with Disabilities	692	498	-194	-28.03
<b>Total</b>	<b>692</b>	<b>498</b>	<b>-194</b>	<b>-28.03</b>
<u>Children Looked After</u>				
Looked After Children Team	423	433	10	2.36
Child & Family Team	783	797	14	1.79
Looked After Children Educational Support (LACES)	185	186	1	0.54
Fostering & Family Placement Team	410	457	47	11.46
CLA Residential Placement Services	2,131	3,199	1,068	50.12
CLA Fostering - Independent Fostering Agencies (IFA's)	2,053	1,711	-342	-16.66
CLA Fostering - In House, Kinship & Emergency/Respite	1,521	1,596	75	4.93
Children Looked After (Court, Legal & Professional) Services	184	267	83	45.11
Leaving Care Support Services	524	333	-191	-36.45
Adoption Services	136	91	-45	-33.09
Advocacy Services	60	9	-51	-85.00
<b>Total</b>	<b>8,410</b>	<b>9,079</b>	<b>669</b>	<b>7.95</b>

**Provisional Revenue Outturn 2020/21**  
**People and Performance Directorate**

Appendix 2

Summary	Revised Budget 2020/21 £'000	Provisional Outturn £'000	Variance	
			£'000	%
<b>Intake &amp; Family Support Services</b>				
Intake Team	422	411	-11	-2.61
Specialist Family Support	30	26	-4	-13.33
Family Centre & Contact Services	467	412	-55	-11.78
Supporting Change Services	468	418	-50	-10.68
Special Guardianship Orders (SOTLAC)	990	998	8	0.81
<b>Total</b>	<b>2,377</b>	<b>2,265</b>	<b>-112</b>	<b>-4.71</b>
<b>Youth Justice Services (LASPO)</b>				
	0	-17	-17	-100.00
<b>Total</b>	<b>0</b>	<b>-17</b>	<b>-17</b>	<b>-100.00</b>
<b>Safeguarding</b>				
Merthyr Tydfil Safeguarding Unit	68	69	1	1.47
Independent Safeguarding Services	129	149	20	15.50
Multi Agency Safeguarding Hub (MASH)	297	309	12	4.04
<b>Total</b>	<b>494</b>	<b>527</b>	<b>33</b>	<b>6.68</b>
<b>Social Services Grant</b>				
	-856	-856	0	0.00
<b>Total</b>	<b>-856</b>	<b>-856</b>	<b>0</b>	<b>0.00</b>
<b>Contribution from Corporate risk fund</b>				
	-192	-192	0	0.00
<b>Total</b>	<b>-192</b>	<b>-192</b>	<b>0</b>	<b>0.00</b>
<b>Total Social Services</b>	<b>33,732</b>	<b>31,492</b>	<b>-2,240</b>	<b>-6.64</b>

**Provisional Revenue Outturn 2020/21**  
**People and Performance Directorate**

Appendix 2

Summary	Revised Budget 2020/21 £'000	Provisional Outturn £'000	Variance	
			£'000	%
<b><u>Learning Department</u></b>				
<u>Individual Schools Budget</u>				
Individual Schools Budget (ISB)	41,347	41,350	3	0.01
Partial Hearing Classes	109	109	0	0.00
Education Improvement Grant contribution	224	224	0	0.00
<b>Total</b>	<b>41,680</b>	<b>41,683</b>	<b>3</b>	<b>0.01</b>
<u>Other School Expenditure</u>				
Maternity Costs	65	83	18	27.69
Facility Time	60	62	2	3.33
Retirement / Severance	373	366	-7	-1.88
Standardising Advisory Council on Religious Education	0	0	0	0.00
<b>Total</b>	<b>498</b>	<b>511</b>	<b>13</b>	<b>2.61</b>
<u>School Meals and Milk</u>				
School Meals	37	45	8	21.62
School Milk	0	3	3	100.00
Breakfast Clubs	2	0	-2	-100.00
<b>Total</b>	<b>39</b>	<b>48</b>	<b>9</b>	<b>23.08</b>
<u>Strategic Management and Support</u>				
Extended Leadership Team	71	64	-7	-9.86
New Teacher 2 - Early Years ALNCO	0	0	0	0.00
<b>Total</b>	<b>71</b>	<b>64</b>	<b>-7</b>	<b>-9.86</b>



**Provisional Revenue Outturn 2020/21**  
**People and Performance Directorate**

Appendix 2

Summary	Revised Budget	Provisional Outturn	Variance	
	2020/21 £'000		£'000	£'000
<u>School Support Services</u>				
Statutory Building Compliance/Maintenance	80	128	48	60.00
Health & Safety	24	23	-1	-4.17
Caretaking & Cleaning SLA	0	6	6	100.00
LMS & Resources	41	32	-9	-21.95
Admissions	66	67	1	1.52
Governor Support	23	15	-8	-34.78
Peripatetic Music Service	0	-9	-9	-100.00
Youth Orchestra Service	12	2	-10	-83.33
<b>Total</b>	<b>246</b>	<b>264</b>	<b>18</b>	<b>7.32</b>
<u>Other Education</u>				
Local Safeguarding Children's Board (LSCB)	9	9	0	0.00
Ground Rent - Cyfarthfa Park Infants building	17	16	-1	-5.88
Vacant Education Properties	0	0	0	0.00
<b>Total</b>	<b>26</b>	<b>25</b>	<b>-1</b>	<b>-3.85</b>
<u>Special Educational Needs</u>				
Education Inclusion	66	70	4	6.06
Enhanced Provision (1-1 LSA's)	1,876	1,824	-52	-2.77
Enhanced Provision (Behaviour Support)	151	149	-2	-1.32
Speech Therapists	89	87	-2	-2.25
Special Tuition	175	155	-20	-11.43
Special Needs Advisory Teachers	232	242	10	4.31
Special Recoupment	466	453	-13	-2.79
EOTAS (PRU) Ty Dysgu	763	763	0	0.00
Minority ethnic achievement in education Grant (MEAG)	0	0	0	0.00
Elected Home Education	35	29	-6	-17.14
Psychological Services	413	392	-21	-5.08
SNAP Cymru	13	13	0	0.00
ALN Training	12	12	0	0.00
School Counselling	72	70	-2	-2.78
School Transport	1,071	1,037	-34	-3.17
<b>Total</b>	<b>5,434</b>	<b>5,296</b>	<b>-138</b>	<b>-2.54</b>
<u>School Improvement</u>				
Strategic Education Projects	28	32	4	14.29
Schools Data Management Systems	169	123	-46	-27.22
Joint Education Service	230	228	-2	-0.87
<b>Total</b>	<b>427</b>	<b>383</b>	<b>-44</b>	<b>-10.30</b>

**Provisional Revenue Outturn 2020/21**  
**People and Performance Directorate**

Appendix 2

Summary	Revised Budget 2020/21 £'000	Provisional Outturn £'000	Variance	
			£'000	%
Early Years and Youth Management	60	60	0	0.00
<b>Total</b>	<b>60</b>	<b>60</b>	<b>0</b>	<b>0.00</b>
<u>Early Years</u>				
Early Years	144	103	-41	-28.47
Out of School Childcare Grant	0	0	0	0.00
Integrated Children's Centre	54	41	-13	-24.07
Flying Start	0	0	0	0.00
<b>Total</b>	<b>198</b>	<b>144</b>	<b>-54</b>	<b>-27.27</b>
<u>Youth Services</u>				
Youth Service Management	90	82	-8	-8.89
Youth Service Street Based	63	61	-2	-3.17
Youth Service 16+	32	31	-1	-3.13
Youth Service Penydre	34	35	1	2.94
Youth Service Treharris	85	86	1	1.18
Youth Service Cyfarthfa	77	75	-2	-2.60
Youth Service Troedyrhiw	79	77	-2	-2.53
Youth Service Strategy Grant	0	0	0	0.00
Sufficiency Assessments	20	0	-20	-100.00
Participation & Youth Support Services	74	74	0	0.00
<b>Total</b>	<b>554</b>	<b>521</b>	<b>-33</b>	<b>-5.96</b>
Communities First Legacy	0	0	0	0.00
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<u>Inspire Programmes</u>				
Inspire to Achieve	0	0	0	0.00
Inspire to Work	0	0	0	0.00
Inspire Match Funding	24	24	0	0.00
<b>Total</b>	<b>24</b>	<b>24</b>	<b>0</b>	<b>0.00</b>
Families First (grant)	0	0	0	0.00
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<u>Community Development</u>				
Adult Community Learning	40	49	9	22.50
<b>Total</b>	<b>40</b>	<b>49</b>	<b>9</b>	<b>22.50</b>
<b>Total Learning Department</b>	<b>49,297</b>	<b>49,072</b>	<b>-225</b>	<b>-0.46</b>

**Provisional Revenue Outturn 2020/21**  
**Place and Transformation Directorate**

Appendix 2

Summary	Revised Budget 2020/21 £'000	Provisional Outturn £'000	Variance	
			£'000	%
<b><u>Community Regeneration</u></b>				
Economic Development	237	236	-1	-0.42
Physical Regeneration	140	164	24	17.14
Rights of Way	56	54	-2	-3.57
Orbit Business Centre	-107	-152	-45	42.06
<b><u>Employability &amp; Worklessness</u></b>				
Employability core	228	231	3	1.32
Bridges into work 2 (grant)	0	0	0	0.00
Working Skills for Adults	0	0	0	0.00
Communities for Work P3	0	0	0	0.00
Communities for Work P1	0	0	0	0.00
Communities for Work Plus	0	0	0	0.00
<b><u>Public Protection</u></b>				
Housing Renovation Grants	-58	-59	-1	1.72
Housing Services (RSL's Advice & Strategy)	684	714	30	4.39
Community Safety	92	87	-5	-5.43
CCTV	82	118	36	43.90
Glynmil Gipsy Site	43	92	49	113.95
Trading Standards General	205	195	-10	-4.88
Licensing	26	28	2	7.69
Public Health	97	94	-3	-3.09
Environmental Protection & Housing	185	168	-17	-9.19
Operational - combined Dog Warden and Pest Control	53	50	-3	-5.66
Animal Impounding	2	0	-2	-100.00
Food Safety & Prevention of Infectious Diseases	178	171	-7	-3.93
Default Works	0	1	1	100.00
Registrars	64	43	-21	-32.81
Transport	1,771	1,673	-98	-5.53
Emergency Planning	89	94	5	5.62
<b><u>Leisure</u></b>				
Leisure Trust	2,423	2,423	0	0.00
Retained Leisure	88	91	3	3.41
Sports Development	0	0	0	0.00
<b>Total</b>	<b>6,578</b>	<b>6,516</b>	<b>-62</b>	<b>-0.94</b>

**Provisional Revenue Outturn 2020/21**  
**Place and Transformation Directorate**

Appendix 2

Summary	Revised Budget 2020/21 £'000	Provisional Outturn £'000	Variance	
			£'000	%
<b><u>Neighbourhood Services</u></b>				
Bereavement Services	0	-122	-122	-100.00
Grounds Maintenance	1,276	1,193	-83	-6.50
Street Cleansing	1,302	1,318	16	1.23
Fleet Management	103	142	39	37.86
<b><u>Refuse and Waste</u></b>				
Waste Disposal	817	834	17	2.08
Household Waste Recycling Centres	734	660	-74	-10.08
Waste Strategy	306	234	-72	-23.53
Refuse Collection	1,017	955	-62	-6.10
Recycling Collection (inc SWMG)	1,153	987	-166	-14.40
Waste Transfer Station	267	283	16	5.99
<b><u>Highways and Engineering</u></b>				
Highways Administration	380	358	-22	-5.79
Highways Operational	995	1,068	73	7.34
Street Lighting	357	333	-24	-6.72
Bridge Maintenance	90	83	-7	-7.78
Land Drainage	47	60	13	27.66
Land Reclamation	12	11	-1	-8.33
Traffic Management	37	30	-7	-18.92
Engineering	190	197	7	3.68
<b><u>Corporate Property</u></b>				
Estates Division	241	298	57	23.65
Corporate Property	108	111	3	2.78
Asset Management	19	18	-1	-5.26
Office Accommodation	866	730	-136	-15.70
<b><u>Planning &amp; Countryside</u></b>				
Planning - Development Control	167	127	-40	-23.95
Planning - Development Plan	359	308	-51	-14.21
Building Control	65	47	-18	-27.69
<b>Total</b>	<b>10,908</b>	<b>10,263</b>	<b>-645</b>	<b>-5.91</b>

**Provisional Revenue Outturn 2020/21**  
**Place and Transformation Directorate**

Appendix 2

Summary	Revised Budget 2020/21 £'000	Provisional Outturn £'000	Variance	
			£'000	%
<b><u>Corporate Services</u></b>				
Scrutiny, Partnerships & Performance	321	293	-28	-8.72
Business Change & Risk Management	280	247	-33	-11.79
Corporate Admin	722	734	12	1.66
Contact Centre	393	399	6	1.53
Executive Support	165	164	-1	-0.61
Peace of Mind	-7	-56	-49	700.00
Parking Services	-368	-401	-33	8.97
Civil Parking Enforcement	27	53	26	96.30
<b>Total</b>	<b>1,533</b>	<b>1,433</b>	<b>-100</b>	<b>-6.52</b>
<b><u>Finance</u></b>				
Accountancy	708	705	-3	-0.42
Insurance	46	46	0	0.00
Regional Internal Audit Service	230	220	-10	-4.35
Creditors	107	103	-4	-3.74
Procurement	182	188	6	3.30
Revenues	-91	-129	-38	41.76
Benefits	391	315	-76	-19.44
ICT Computers	1,397	1,384	-13	-0.93
Schools ICT Team	0	0	0	0.00
ICT Printing	139	155	16	11.51
<b>Total</b>	<b>3,109</b>	<b>2,987</b>	<b>-122</b>	<b>-3.92</b>

**Provisional Revenue Outturn 2020/21**  
**Place and Transformation Directorate**

Appendix 2

Summary	Revised Budget 2020/21 £'000	Provisional Outturn £'000	Variance	
			£'000	%
<b><u>Legal</u></b>				
Legal	168	154	-14	-8.33
Compliments and Complaints	77	76	-1	-1.30
Information Governance	79	89	10	12.66
Democracy	196	197	1	0.51
Register of Electors	40	44	4	10.00
Elections	0	0	0	0.00
Members Expenses	788	775	-13	-1.65
<b>Total</b>	<b>1,348</b>	<b>1,335</b>	<b>-13</b>	<b>-0.96</b>
<b><u>Human Resources &amp; Organisational Development</u></b>				
Human Resources	528	534	6	1.14
Payroll	17	17	0	0.00
Trade Unions	0	0	0	0.00
<b>Total</b>	<b>545</b>	<b>551</b>	<b>6</b>	<b>1.10</b>
<b><u>Corporate Communications</u></b>				
Corporate Communication Team	113	145	32	28.32
News Merthyr/Contact Supplement	1	0	-1	-100.00
Mayor Expenses	72	49	-23	-31.94
<b>Total</b>	<b>186</b>	<b>194</b>	<b>8</b>	<b>4.30</b>
<b>Total Place and Transformation</b>	<b>24,207</b>	<b>23,279</b>	<b>-928</b>	<b>-3.83</b>

**Provisional Revenue Outturn 2020/21**

Appendix 2

**Corporate Costs**

Summary	Revised Budget 2020/21 £'000	Provisional Outturn £'000	Variance	
			£'000	%
Corporate Management - Executive	1,326	1,252	-74	-5.58
<b>Total</b>	<b>1,326</b>	<b>1,252</b>	<b>-74</b>	<b>-5.58</b>
<b><u>Corporate Authority</u></b>				
Capital Financing Costs	6,442	6,102	-340	-5.28
Levies	3,121	3,111	-10	-0.32
Council Tax Benefit Payments	6,288	6,581	293	4.66
Rent Allowances	-6	-19	-13	216.67
Contribution to Pensions	453	436	-17	-3.75
External Audit and Inspection Fees	290	294	4	1.38
Insurances	846	846	0	0.00
Provision for Bad Debts	100	14	-86	-86.00
External Legal Fees	30	28	-2	-6.67
Grants to Voluntary Organisations	5	5	0	0.00
Subscriptions	95	101	6	6.32
Bank Charges	99	108	9	9.09
Empty Property NDR Relief	33	27	-6	-18.18
Translations/Welsh Translations	65	58	-7	-10.77
Other	0	-32	-32	-100.00
Welsh Water Long Term Debt Interest	-7	-2	5	-71.43
Corporate Property	-83	-86	-3	3.61
Purchase to pay	42	6	-36	-85.71
Llwydcoed Crematorium Joint Committee Contribution	-168	-168	0	0.00
Flood Hardship	0	11	11	100.00
Apprenticeship Levy	271	280	9	3.32
Redstart Joint Venture Dividend	0	-11	-11	-100.00
Pengarnddu	0	-68	-68	-100.00
<b>Total</b>	<b>17,916</b>	<b>17,622</b>	<b>-294</b>	<b>-1.64</b>
<b>Total Corporate Costs</b>	<b>19,242</b>	<b>18,874</b>	<b>-368</b>	<b>-1.91</b>

**Provisional Revenue Outturn 2020/21 - Major Budget Variances**  
**People and Performance Directorate**

Ref.	Budget Head	Variance £'000	Variance %	Explanation
1	Integrated Community Equipment Store (ICES)	-86	-50.89	Current service demand lower from MTFP budget setting estimates. Services suspended/Reduced through Pandemic. Section 33 agreement being updated and benchmark position readjusted to remove end of year fluctuations
2	Cwm Taf Youth Offending Services	-85	-27.24	Restructure of service delays generating end of year underspend, salary changes and restructure to begin implementation within new financial year
3	Vale, Valleys & Cardiff (VVC) Regional Adoption Group	104	52.79	2 Interagency Adoption placements required to be procured from outside of potential VVC Adoption Group adopters
4	Delivering Transformation (Collaborative Regional Change Agenda)	-62	-100.00	Regional program utilised and maximisation of grants within financial year - savings to be used to support recently agreed earmarked reserves programme
5	Social Care Client Service Strategies	-67	-291.30	Transformation (ECCT £212k; SW@H £312k and Project Management £69k) - ICF Children £210k; Adults £458k and Winter Pressures grants £316k
6	Social Work Team	-60	-5.34	Lower than expected expenditure within Salaries and Car Allowances (Agile home working creating car allowances underspends) across both Older Persons and Community Mental Health Teams (£15k). Grant Allocation within service area (£45k)
7	Telecare / Telehealth Services (Assistive Technologies)	-23	-24.21	Lower than anticipated expenditure with first 6 months of Nil and reduced activity because of Covid19 Lockdowns and restrictions within the Supply, Installation, Maintenance and Servicing of equipment in the community (£18k). Ability to utilise Winter Pressures grant for purchasing of equipment (£5k)
8	MTCBC Homes for the Elderly	80	4.55	<p>Northern Care Home - overspend £45k largely against salaries (£58k) due to a number of staff entering the pension scheme which was not budget for and working increased hours, overspend against agency/direct replacement (£33k) for staff cover required during the covid pandemic, underspend against premises/supply costs (£17.5k). There is also a shortfall in budgeted income of (£52k) which has been offset by feed in tariff income (£5k) and income received from the covid hardship fund, national fee uplift and unfunded voids (£83k).</p> <p>Southern Care Home - overspend £35k made up of an underspend against salaries (£43k) due to vacancies, agency/direct replacement (£196k) for staff cover required during the covid pandemic, underspend against premises/supply costs (£4k). There is also a shortfall in budgeted income of (£130k) which has been offset by feed in tariff income (£5k) and income received from the covid hardship fund, national fee uplift and unfunded voids (£199k) and income recovered from an IRE joint funded placement (£47k).</p>



**Provisional Revenue Outturn 2020/21 - Major Budget Variances**  
**People and Performance Directorate**

Ref.	Budget Head	Variance £'000	Variance %	Explanation
9	MTCBC Group Home (Llysfaen Fach)	-101	-12.08	Underspend of £70k against direct replacement/agency costs'. £4k unspend against salaries for vacancies that were not filled before the end of the financial year. £1k underspend against premises costs and an underspend of £20k against supplies and services which includes the budget for 'social work clients' since the number of clients and activities have been limited due to the pandemic. Also additional income of £6k from covid hardship fund and national fee uplift.
10	Day Centres	-98	-10.84	Underspend largely against 'direct replacement/agency costs' since staff cover has not been required during the year. Reduced capacity owing to the pandemic has meant that any staff absence has been managed with existing staff. Also some underspend against the budget for 'social work clients' since the number of clients and activities have been limited due to the pandemic.
11	Transport	-42	-15.67	Reduced attendance at day centres resulting in reduction in transport and therefore payments. These reductions were used to offset lost income from out of county clients and lost income from meal sales. The budget also included uplift to costs (£20,875) following a tender exercise that was due to take place during 2020/21 but has not taken place due to the pandemic.
12	Supported Placements	-315	-8.93	(£162k) - Current "known" Demands (25 within MTFP currently 27 in year and 23 ongoing) (£152k) - New Service Demand (2 within MTFP (1 High and 1 Lower Cost) - 1 in year) (£20k) - ICF Complex Transition Cases Grant £22k - Income (Joint funding) (6 within MTFP currently 5 in year and 5 ongoing) £25k - Supported Living Placements (£12k voids and £13k additional Care hours) (£14k) - Transition Adult Services (closure of services due to pandemic) (£14k) - LD Packages Partnership Fund
13	Independent Domiciliary Care	-426	-18.84	(£411k) - 'Current service demand for service from Framework providers significantly reduced (3032 hours within MTFP currently 2552 hours per week ). £259k - Non-Framework providers picking up service that Framework providers cannot (504 hours within MTFP currently 937 hours per week). This has been a trend through 20/21 and may be an ongoing trend as services evolve through Covid19 impacts. Income is also impacted as services are cancelled or transferred to other service types. (£9k) Non residential charge Income (£200k) ICF Domiciliary Care Grant and (£65k) D2RA Grant

**Provisional Revenue Outturn 2020/21 - Major Budget Variances**  
**People and Performance Directorate**

Ref.	Budget Head	Variance £'000	Variance %	Explanation
14	Direct Payments	-340	-15.86	(£12k) - Current "known" Demands (104 within MTFP currently 103 in year and 99 ongoing) (£31k) - New Service Demand (12.37 within MTFP currently 15 in year and 13 ongoing) (£11k) - Direct Payment Administrative Service - Annual recharge decreased with change of provider (£92k) - Income (recoup surplus funds) (£156k) - Income (balance recovery from previous service provider) and (£38k) DR2A Grant
15	Independent Commissioned Day Services	-82	-29.08	Current service demand lower from MTFP budget setting estimates. Services suspended/Reduced through Pandemic
16	Independent Residential Establishments (IRE's)	-1,025	-17.81	(£676k) - Packages of Residential and Nursing Care - (192 within MTFP currently 266 in year and 178 ongoing). There has been a significant reduction in demand for services and an increase of deaths/discharges since the start of the year. (£89k) - Respite (£121k within MTFP current actual cost £32k)- Pandemic impact has reduced ability to utilise respite services in Care Homes (£260k) - "Property" accounts Current Pandemic is impacting on Care Home admissions so numbers are considerably lower than the anticipated levels within the MTFP and may be an ongoing trend as services evolve through Covid19 impact.
17	Children with Disabilities	-194	-28.03	(£75k) - Current "known" Demands (60 within MTFP currently 55 in year and 42 ongoing) (£29k) - New Service Demand (4 within MTFP currently 4 in year and 3 ongoing) (£13k) - Recovery of Balances (over contingency levels) (£22k) - FF MIA new in year grant allocation (£55k)- Reduced demand on Leisure Link; Community Childminding and Nursery services and their related transport related expenditure. This has been a trend through 20/21 and may be an ongoing trend as services evolve through Covid19 impacts
18	Fostering & Family Placement Team	47	11.46	Increased expenditure within Salaries and Agency Cover costs
19	CLA Residential Placement Services	1,068	50.12	£688k - Current "known" Demands (11 within MTFP currently 13 in year and 11 ongoing) £374k - New Service Demand (2 within MTFP currently 4 in year and 3 ongoing)

**Provisional Revenue Outturn 2020/21 - Major Budget Variances**  
**People and Performance Directorate**

Ref.	Budget Head	Variance £'000	Variance %	Explanation
20	CLA Fostering - Independent Fostering Agencies (IFA's)	-342	-16.66	(£321k) - Current "known" Demands (49 within MTFP currently 44 in year and 38 ongoing) £29k - New Service Demand (3 within MTFP currently 5 in year and 5 ongoing) (£55k) - 4c's Commissioning Unit (Levy Income balances 18/19 and 19/20 received)
21	CLA Fostering - In House, Kinship & Emergency/Respite Fostering Services	75	4.93	£3k - In House Fostering Current "known" Demands (45 within MTFP currently 48 in year and 36 ongoing) £24k - In House Fostering New Service Demand (10 within MTFP currently 14 in year and 13 ongoing) (£70k) - In House One-Off Allowances & Scale Payments (65 within MTFP currently 62 in year and 49 ongoing) and £10k - Other Supporting Services £22k - Kinship Current "known" Demands (36 within MTFP currently 50 in year and 33 ongoing) £77k - Kinship New Service Demand (4 within MTFP currently 32 in year and 14 ongoing) £11k - Kinship One-Off Allowances (40 within MTFP currently 82 in year and 47 ongoing) (£19k) - CLA Overarching; Respite and emergency Service £17k - Therapeutic/Psychological & Counselling Services
22	Children Looked After (Court, Legal & Professional) Services	83	45.11	Current service demand higher than MTFP budget setting estimates. Service type projections summary: - Court Costs - £29,760; - Legal Services - £100,340; - DNA & Drug Testing - £51,020; - Professional Services - £19,670; - Translation & Interpreting - £24,880; - Other Services - (£670)
23	Leaving Care Support Services	-191	-36.45	Current service demand lower than MTFP budget setting estimates. One Step-down provision accessed later than anticipated, placement maintained in the residential element and is part of £1million overspend reported above
24	Adoption Services	-45	-33.09	(£11k) - Current "known" Demands (14 within MTFP currently 12 in year and 11 ongoing) (£15k) - New Service Demand (4 within MTFP currently 2 'actual' in year and 4 ongoing) (£18k) reduction in Adoption Support Costs (mitigating overspend within Collaborative Partnerships VVC)

**Provisional Revenue Outturn 2020/21 - Major Budget Variances**  
**People and Performance Directorate**

Ref.	Budget Head	Variance £'000	Variance %	Explanation
25	Advocacy Services	-51	-85.00	Activity less than usual owing to pandemic resulting in a credit note received at the end of the year to reflect the actual number of Issued Based Advocacy (IBA) interventions that have taken place compared to the contract price paid. Similarly the invoice for active offers was not received until after year end and was less than anticipated. The budget set did not take account of grant income of £14k.
26	Family Centre & Contact Services	-55	-11.78	Delays in procuring services through pandemic period along with successful bid for grant slippage to support Outreach services (£34k). (£21k) lower than expected costs within contact services and volunteer driver costs from Pandemic restrictions during the year
27	Supporting Change Services	-50	-10.68	Difficulties and delays in setting up and implementing psychological (including Educational Psychology) services through pandemic period. SLA to be implemented for new financial year expenditure
28	Independent Safeguarding Services	20	15.50	Increase on number of children becoming CLA and associated cost of independent reviews. The expenditure is for CLA and CP reviews so the overspend relates to number of reviews that have been undertaken.
29	Statutory Building Compliance/Maintenance	48	60.00	Schools maintenance higher than budgeted. £10k relates to condition surveys carried out on numerous school buildings.
30	Enhanced Provision (1-1 LSA's)	-52	-2.77	The Full contingency for staff sickness and new requests for pupil one-to-ones not required.
31	Special Tuition	-20	-11.43	Due to schools being closed less pupil referrals made in comparison to previous years.
32	Schools Data Management Systems	-46	-27.22	Additional grant funding received used to offset some costs associated with the Capita system.
33	Early Years	-41	-28.47	Underspend against various budget heads including Early Education provision £24k and national childcare strategy grants £5k, additional SEG/EIG income not budgets for and additional grant income of £5k (furlough).
34	Sufficiency Assessments	-20	-100.00	£17k expenditure moved to grant at the end of year as part of grant maximisation.

**Provisional Revenue Outturn 2020/21 - Major Budget Variances**  
**Place and Transformation Directorate**

Ref.	Budget Head	Variance £'000	Variance %	Explanation
35	Physical Regeneration	24	17.14	Transfer of costs previously allocated to capital but not classified as capital costs (£13k). Overspends on other Town Centre Activities costs and Christmas Lighting Event.
36	CCTV	36	43.90	We had unbudgeted salary costs of £69K due to a decision to continue with a manned service, but these costs were offset by savings on the R&M budget and on the telephones and broadband budget
37	Glynmil Gipsy Site	49	113.95	From November 2020 we took out a full repairing and insuring lease for the 24 plots at Glynmill at an annual rent of £80,000. We are responsible for the entire operation of the site with the exception of the caravans which belong to the occupants. We have also taken over responsibility for providing a site warden. The income we receive from the plot rental (which is typically paid as housing benefit or universal credit) will go towards offsetting the operational costs.
38	Registrars	-21	-32.81	Salary costs were £10k lower than budget, mainly as a result of fewer wedding ceremonies. Fee income was £12k more than budget.
39	Transport	-98	-5.53	We had savings on Transport of £248K but £150K of these were as a result of savings from COVID and these had to offset the Hardship claim and effectively reduced the amount we could claim from the hardship fund. We still made savings of £32K on mainstream transport due to a variety of reasons e.g. less bus passes needed than budgeted, more term days budgeted than actual, and we also continued to received the administration grant of £48K for concessionary fares. We saved £12.6K on premises costs through savings on R&M and Utility savings on the bus station.
40	Bereavement Services	-122	-100.00	We generated £103K more income than budgeted for fees and charges.
41	Grounds Maintenance	-83	-6.50	The Millennium Park was £10K under budget due in the main to more income being generate from recharges. Salaries were £72K over budget but the majority of this was for ash dieback costs of £56K and we offset this with a £34K drawdown from reserves) Premises costs were £35K under budget due primarily to not having to spend so much on R&M of buildings that were closed through COVID, and reductions in associated utility costs. Transport was £15K under due to fleet savings and R&M savings Supplies and Services were £31K under due in the main to a large underspend on equipment and materials and maintenance. We had £63K more income than budgeted which is mainly accounted for by the drawdown from earmarked reserves to offset some of the ash dieback costs, but the remainder is due in the main to more rechargeable work being undertaken which explains why overtime costs were greater than budgeted.

**Provisional Revenue Outturn 2020/21 - Major Budget Variances**  
**Place and Transformation Directorate**

Ref.	Budget Head	Variance £'000	Variance %	Explanation
42	Fleet Management	39	37.86	Transport Manager post created (September 2020 start date).
43	Household Waste Recycling Centres	-74	-10.08	<p>£50k staff cost savings due to shorter opening hours / site closures as a result of the pandemic.</p> <p>Premises costs underspent by £13k mainly due to delays to planned work at the Dowlais site. There is a request to earmark £11k to cover pay for this work in 21/22.</p> <p>Transport costs have underspent by £48k. One hook loader vehicle which was on short term hire has been replaced by a long term lease at lower cost. Also, two rollpackers have been purchased (grant funded) which have reduced the number of haulage trips required, saving fuel.</p> <p>These savings have been offset by a £41k overspend on the treatment of recyclable materials collected at the site.</p>
44	Waste Strategy	-72	-23.53	£59k grant income was received in March for Additional Revenue Support. There is a request to earmark this to fund the an additional waste warden in 21/22, and to purchase electric vans to replace the existing warden vehicles.
45	Refuse Collection	-62	-6.10	£79k underspend of fleet management costs due to delays arranging leases for the new refuse collection vehicles. This was offset by £26k additional short term vehicle hire costs.
46	Recycling Collection (inc SWMG)	-166	-14.40	Fleet costs were underspent by £197k as the planned replacement of the recycling fleet was delayed to 21/22.
47	Highways Administration	-22	-5.79	£19k from Resilient Roads Fund grant not previously factored into estimations as these were of unknown values. There is a request to earmark this to partly fund an additional Highways Supervisor post on a fixed term basis.
48	Highways Operational	73	7.34	The cost of road salt for winter maintenance was £42k higher than estimated. The number of gritting runs was significantly higher than the last 2 years (120 runs in 20/21, compared to 70 in 19/20, and 68 in 18/19).
49	Street Lighting	-24	-6.72	Energy charges lower than expected, partly due to previous year adjustment.
50	Estates Division	57	23.65	Additional costs incurred for 24hr security at Taff and Crescent Street in Merthyr Vale (April to July 2020).
51	Office Accommodation	-136	-15.70	<p>Repair and Maintenance budgets were underspend by £19k for Unit 5 and Unit 20.</p> <p>The £49k budgeted contingency for depot rationalisation costs is not needed this year, as the Unit 20 depot is not yet fully occupied.</p> <p>Utility costs in the Civic Centre, Unit 5 and Unit 20 were underspent by £49k.</p> <p>There is a request to earmark £60k in order to repair / replace the roof on the high level area at Unit 20.</p>

**Provisional Revenue Outturn 2020/21 - Major Budget Variances**  
**Place and Transformation Directorate**

Ref.	Budget Head	Variance £'000	Variance %	Explanation
52	Planning - Development Control	-40	-23.95	COVID Hardship income fund & additional income generated
53	Planning - Development Plan	-51	-14.21	Local Development Fund budget not required
54	Scrutiny, Partnerships & Performance	-28	-8.72	Change in structures within Department has resulted in an underspend on salaries. The Department has requested a earmarked reserve to cover work to be done by Powys CC.
55	Business Change & Risk Management	-33	-11.79	Change in structures within Department has resulted in an underspend on salaries. The Department has requested a earmarked reserve to cover work to be done by Powys CC.
56	Civil Parking Enforcement	26	96.30	Reduction in income generated from PCN's due to less vehicles in car parks and COVID restrictions through the year.
57	Benefits	-76	-19.44	Housing Benefit Admin Grant income was £42k more than estimated, partly due to an additional £29k awarded in March 2021. In addition, grant income from the Department of Work and Pension for New Burdens was £17k more than estimated.
58	Corporate Communication Team	32	28.32	Loss of internal income to be generated from the production of websites/social media as member of staff on long term sick.
59	Mayor Expenses	-23	-31.94	Due to COVID restrictions less events were attended by the Mayor and so the use of the Chauffeur was reduced (underspend of £10k) along with other underspends on Printin budgte (£1k) and Mayors Exps (£1k). There was also an underspend on the Fleet exps (£9k) as repairs were not carried out on the Mayor's car.

**Provisional Revenue Outturn 2020/21 - Major Budget Variances****Corporate Costs**

Ref.	Budget Head	Variance £'000	Variance %	Explanation
60	Corporate Management - Executive	-74	-5.58	Grant maximisation, Head of service time claimed for managing grants. One Head of service currently opted out of the pension scheme.
61	Capital Financing Costs	-340	-5.28	Short Term Interest rates have reduced significantly during the year resulting in significantly lower interest costs being incurred.
62	Council Tax Benefit Payments	293	4.66	Council Tax Reduction Scheme payments were £426k more than estimated, mainly due to 247 additional claims (costing £252k), and the average cost per claim being £27 higher than estimate (costing £174k).  This was partly offset by £133k funding via the Welsh Government Hardship Grant.
63	Provision for Bad Debts	-86	-86.00	Smaller increase in the provision for bad debts (sundry and housing benefit overpayments) than estimated.
64	Purchase to pay	-36	-85.71	Underspend on software costs for the new Purchase to Pay system as implementation was delayed until April 2021.
65	Pengarnddu	-68	-100.00	Funds released from the provision to the value of works completed in capital.



**Provisional Revenue Outturn 2020/21 - Major Budget Variances**  
**Corporate Costs**

Ref.	Budget Head	Variance £'000	Variance %	Explanation
66	Collection Fund Surplus	158	-18.59	Less than anticipated surplus arising from less council tax collected during 20/21. The provision for bad debt has also increased.
67	Corporate Vacancy Factor	-681	-100.00	Budget savings arising from the time elapsed between a post becoming vacant and subsequently re-filled. The original budget of £500,000 has been exceeded by £681,000.
68	Provision for Further Commitments	-118	-100.00	Budget for additional in year commitments not required in 20/21.
69	Covid-19 Spend not funded	46	100.00	Costs associated with COVID-19 not eligible to be funded from the WG hardship fund.
70	Homeworking Equipment	252	100.00	Associated costs with home working which could not be claimed from the Hardship Grant. ICT software, Hardware and furniture.

**Earmarked Reserves Requests - Revenue Outturn 2020/21**

<b>Earmarked Reserve</b>	<b>Value requested £'000</b>	<b>Purpose</b>	<b>Estimated Timeframe</b>
Peripatetic Music Services	19	During 19/20 and 20/21 a Welsh Government Music grant was provided to the Authority. This grant was used to offer 'Free' music lessons to schools outside the Service Level Agreement. There is some doubt if a similar grant will be received in 21/22. The request relates to using the underspend in the Youth Orchestra budget in 20/21 due to COVID to provide these lessons into the Summer Term, until the end of the school year. This will also allow time to restructure staff.	April - July 2021 (School Summer Term)
Pant Cemetery - Retaining Wall	12	To re-build collapsed section of retaining wall in Pant cemetery.	2021/22
Pant Cemetery - Chapel (Gable End)	20	Works to rectify Chapel gable end collapse in Pant cemetery, and replace windows.	2021/22
Pant Cemetery - Garden of Rest	79	To open up an unused section to create a garden of rest as we are near the limit on garden of rest spaces (ashes)	2021/22
Waste Wardens	59	To fund an additional waste warden, and the purchase of electric vehicles.	2021/22
Unit 20 Office Accommodation	60	Repair / replace the roof on the high level area at Unit 20.	2021/22
Highways	23	To fund fixed term 'Highway Supervisor' post in Highways	2 years
Household Waste Recycling Centres	11	To fund installation of 3 phase connection at Dowlais HWRC site.	2021/22
ISB	57	To fund the ISB surplus account, balance relates to the 21/22 formula allocation.	2021/22
ISB	722	Cyfarthfa Primary School and Ysgol Santes Tudful are able to take on full time Nursery places from September 2021 after some capital works to make this possible. These are the last 2 schools to offer full time Nursery. This amount will fund the Schools Formula when you input full time nursery places rather than part time. The figure will fund the current shortfall in the MTFP up to 2024/25.	2021/22 to 2024/25
Apprenticeships	200	To fund Apprenticeship scheme.	2021/22
RTI Plan	802	To fund RTI plan	2021/22 to 2024/25
Social Services Commitments	770	To fund Social Service pressures in 21/22 due to COVID.	2021/22
Legacy Funded Community Groups	300	To fund a transition arrangement if the Legacy fund within the Children and Communities Grant ends at 31st March 2022.	2022/23
Pay Award	696	To fund any pay award in 21/22.	2021/22
<b>Total</b>	<b>3,830</b>		