

<b>2023/24 REVENUE BUDGET - FINAL ACCOUNTS</b>						
<b>Adults, Health and Well-being Department</b>	2023/24 Budget	2023/24 Position	<b>Gross Over / (Under) Spend 2023/24</b>	Use of Other Sources or Other Adjustments Recommended	<b>Adjusted Over / (Under) Spend 2023/24</b>	Estimated Over / (Under) Spend- November 2023/24 Review
<b>Field:-</b>	£'000	£'000	£'000	£'000	£'000	£'000
<b><u>Adults Services</u></b>						
Older People's Services						
Residential and Nursing - Homes	21,114	20,394	(720)		(720)	134
Domiciliary Care	9,554	10,781	1,227		1,227	450
Others	285	609	324		324	385
	30,953	31,784	831	0	831	969
Physical Disabilities Services	3,174	2,109	(1,065)		(1,065)	(411)
Learning Disabilities Services	26,495	28,450	1,955		1,955	2,347
Mental Health Services	4,437	4,787	350		350	292
Other Services (Adults)	3,684	3,737	53		53	184
<b><u>Adults Services Total</u></b>	<b>68,743</b>	<b>70,867</b>	<b>2,124</b>	<b>0</b>	<b>2,124</b>	<b>3,381</b>
<b><u>Provider Services (shows net budget)</u></b>						
Residential Care	(29)	241	270		270	136
Day Care	(33)	(146)	(113)		(113)	(120)
Community Care	381	2,161	1,780		1,780	1,735
Others	2	21	19		19	10
<b><u>Provider Services Total</u></b>	<b>321</b>	<b>2,277</b>	<b>1,956</b>	<b>0</b>	<b>1,956</b>	<b>1,761</b>

<b>2023/24 REVENUE BUDGET - FINAL ACCOUNTS</b>						
<b>Adults, Health and Well-being Department</b>	2023/24 Budget	2023/24 Position	<b>Gross Over / (Under) Spend 2023/24</b>	Use of Other Sources or Other Adjustments Recommended	<b>Adjusted Over / (Under) Spend 2023/24</b>	Estimated Over / (Under) Spend- November 2023/24 Review
<b>Field:-</b>	£'000	£'000	£'000	£'000	£'000	£'000
<b><u>Other Services</u></b>						
Departmental Central Services ( <i>including Department savings</i> )	3,646	3,472	(174)		(174)	239
Closure of 2023/24 Accounts Adaption			0	(3,806)	(3,806)	0
<b><u>Other Services Total</u></b>	<b>3,646</b>	<b>3,472</b>	<b>(174)</b>	<b>(3,806)</b>	<b>(3,980)</b>	<b>239</b>
<b><u>Adults, Health and Well-being Total</u></b>	<b>72,710</b>	<b>76,616</b>	<b>3,906</b>	<b>(3,806)</b>	<b>100</b>	<b>5,381</b>

## **Adults, Health and Well-being**

**Older People's Services** - in residential and nursing, higher fee costs by private providers continues but the implementation of legal arrangements relating to due deferred payments for residents, including historical debts, has created a one-off underspend. Furthermore, an increase in the use of beds in our internal homes is having a favourable impact on contributions from clients. An increase in the pressure on the domiciliary care budget as we move to the new provision model. In 'Other', an overspend of £690k on direct payments which is reduced by an underspend on day services.

**Physical Disabilities Services** - reduced demand for domiciliary care; however, increased pressure on direct payments.

**Learning Disabilities Services** - increased pressures and costly supported accommodation accounts for £1.8m of the overspend. A financial bid of £1.6 million has been allocated permanently to the field for 2024/25 onwards in an attempt to meet the demand. Pressure also seen on residential packages, direct payments and on the cost of taxis for day services. Support plans are underspending and grant receipts and additional income are assisting the situation.

**Mental Health Services** - pressures on the residential and nursing and supported accommodation budget.

**Provider Services** - overspend on staff in residential care, but a reduction has been seen in the use of agency staff following a recent successful recruitment campaign. In domiciliary care, higher staffing costs with high sickness levels and rates of non-contact hours. The day care provision has been affected and has reduced over recent years, therefore underspending.

**Departmental Central Services** - a combination of income receipts and a one-off grant at the end of the financial year to the value of £0.5 million removing the impact of jobs above the structure and failure to deliver savings.

**Savings** - following the inability of the department to realise savings schemes, almost £1.5m worth of savings have been erased this year. The departmental overspending of £3.9m follows the erasure of savings.

In light of the exceptional overspend by the Adults, Health and Well-being, the Chief Executive commissioned work earlier on in the year to explain the complex detail of the situation in Adults care, in order to gain a better understanding of the issues and a clear agenda to respond. The work is being addressed and is being led by the Statutory Director of Social Services, with an intention to report on the findings soon.

**It is recommended** that the Adults, Health and Well-being Department receives one-off financial support of £3,806k to restrict the level of overspend that is to be carried forward by the Department to £100k, to assist the department to move on and face the challenges of 2024/25.

<b>2023/24 REVENUE BUDGET - FINAL ACCOUNTS</b>						
<b>Children and Families Department</b>	2023/24 Budget	2023/24 Position	<b>Gross Over / (Under) Spend 2023/24</b>	Use of Other Sources or Other Adjustments Recommended	<b>Adjusted Over / (Under) Spend 2023/24</b>	Estimated Over / (Under) Spend- November 2023/24 Review
<b>Field:-</b>	£'000	£'000	£'000	£'000	£'000	£'000
Service Management	591	512	(79)		(79)	(12)
Operational	2,559	3,114	555		555	413
Placements						
Out-of-County Placements	5,536	7,033	1,497		1,497	506
Fostering through an Agency	1,791	1,563	(228)		(228)	(313)
Fostering - Internal	2,856	2,588	(268)		(268)	(204)
Support Services and Others	1,937	2,133	196		196	113
	12,120	13,317	1,197	0	1,197	102
Post-16	1,476	1,598	122		122	(101)
Derwen Service	2,386	3,211	825		825	774
Youth Justice	262	231	(31)		(31)	(31)
Early Years	142	59	(83)		(83)	(12)
Workforce Development Unit	115	115	0		0	0
Others	2,095	2,200	105		105	129
Closure of 2023/24 Accounts Adaptation			0	(2,511)	(2,511)	0
<b>Children and Families Total</b>	<b>21,746</b>	<b>24,357</b>	<b>2,611</b>	<b>(2,511)</b>	<b>100</b>	<b>1,262</b>

## Children and Families

**Service Management** - grants available to fund core spending by the end of the financial year.

**Operational** - substantial increase in the pressure on support in supported plans as well as staffing above the budget for field workers.

**Placements** - threefold increase in the spending on out-of-county placements since the November Review with an overspend of almost £1.5 million by the end of the year. Increased costs due to the complexity of packages and the recent increased use of unregistered placements, which are more expensive. An increase was seen in the average number this year to 32.5 (25.7 for 2022/23), with the average cost at around £216k per case.

Average numbers of Fostering through Agent and Internal Fostering consistent with 2022/23 numbers but as there are several asylum seekers without parents or guardians receiving a service, the income receipt from the Home Office for them has resulted in an underspend. Pressure on the support worker budget and the Placements Team.

**Post 16** - substantial increase in the pressures on the provision, mainly due to the number of post-16 asylum seekers to the county.

**Derwen** - the increasing overspend trend continues, an overspend of £447k on the costs of support plan workers and specialist support. A change in the emphasis in terms of how the service is provided, with increased pressure on direct payments which is responsible for £102k of the overspend. Overspend of £74k on the Respite Care Unit due to staff costs.

**Early Years** - grants available to fund core spending by the end of the financial year.

**Others** - combination of overspending on staffing, specialist service fees and on the contributions of joint services, but is reduced by staff turnover.

**It is recommended** that the Children and Families Department receives one-off financial support of £2,511k to restrict the level of overspend to be carried forwards by the Department to £100k, to assist them to move on to face the challenges of 2024/25.

<b>2023/24 REVENUE BUDGET - FINAL ACCOUNTS</b>						
<b>Education Department</b>	2023/24 Budget	2023/24 Position	<b>Gross Over / (Under) Spend 2023/24</b>	Use of Other Sources or Other Adjustments Recommended	<b>Adjusted Over / (Under) Spend 2023/24</b>	Estimated Over / (Under) Spend- November 2023/24 Review
<b>Field:-</b>	£'000	£'000	£'000	£'000	£'000	£'000
Devolved Schools	91,073	91,073	0		0	0
Schools Quality Services	(1,645)	(1,926)	(281)		(281)	(193)
Infrastructure and Support Services						
Transportation	6,286	7,795	1,509		1,509	1,531
Ancillary Services	1,381	982	(399)		(399)	(50)
Others	(58)	(74)	(16)		(16)	(31)
	7,609	8,703	1,094	0	1,094	1,450
Leadership and Management	2,465	2,273	(192)		(192)	(187)
Additional Learning Needs and Inclusion	5,230	4,703	(527)		(527)	(27)
Youth Service	867	868	1		1	(25)
Use of the Department's Underspend Fund	95	0	(95)		(95)	(241)
Use of Other Departmental Funds	0	0	0		0	(700)
<b><u>Education Total</u></b>	<b>105,694</b>	<b>105,694</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>77</b>

## Education

**Schools Quality Service** - combination of income receipts, staff turnover and spending cuts.

**Transport** - an overspend of £811k on school buses following the re-tendering of contracts during the year as well as an overspend of £698k on taxis. In order to respond to the pressures on this field, a combination of permanent and temporary financial bids have been allocated for the 2024/25 budget.

The Transport field is the subject of a strategic review in an attempt to manage the increase in the spending, with the intention for the detailed work to continue by the Education Department and the Environment Department, so that it is possible to attempt to reduce the overspend and take advantage of efficiency opportunities.

**Infrastructure and Support Services - Ancillary Services** - an increase in grant receipts at the end of the year for the price per unit for free school meals in primary schools, as well as a higher income for catering. The care element of the breakfast clubs continue to overspend as a result of higher staffing costs and lack of income, which was an overspend of £136k at the end of the financial year.

**Infrastructure and Support Services - Others** - underspend on a number of various budgets.

**Leadership and Management** - staff turnover and underspend on a number of budget headings.

**Additional Learning Needs and Inclusion service** - mixed picture which is a combination of grant receipts and income at the end of the year, staff turnover and reduced pressures on the out-of-county budget and on a number of various headings. The circumstances relating to one specific centre continues and is responsible for an overspend of £142k.

There has been an improvement in the Department since the last review in November and therefore it was possible to reduce the use of funds to assist with the situation, compared to what had been projected. In order to abolish the overspend of £95k, the department is using £95k from its departmental underspend fund.

<b>2023/24 REVENUE BUDGET - FINAL ACCOUNTS</b>						
<b>Economy and Community Department</b>	2023/24 Budget	2023/24 Position	<b>Gross Over / (Under) Spend 2023/24</b>	Use of Other Sources or Other Adjustments Recommended	<b>Adjusted Over / (Under) Spend 2023/24</b>	Estimated Over / (Under) Spend- November 2023/24 Review
<b>Field:-</b>	£'000	£'000	£'000	£'000	£'000	£'000
Management	524	534	10		10	10
Community Regeneration and Support Programmes	501	500	(1)		(1)	0
Maritime and Country Parks	(366)	(376)	(10)		(10)	67
Byw'n Iach and Other Leisure Contracts	1,144	1,540	396	(308)	88	100
Economic Development Programmes	(80)	(179)	(99)		(99)	(75)
Marketing and Events	292	292	0		0	0
Gwynedd Libraries	1,630	1,605	(25)		(25)	(35)
Museums, Arts and Gwynedd Archives	846	970	124		124	132
Use of the Department's Underspend Fund	87		(87)		(87)	(140)
<b><u>Economy and Community Total</u></b>	<b>4,578</b>	<b>4,886</b>	<b>308</b>	<b>(308)</b>	<b>0</b>	<b>59</b>



## **Economy and Community**

**Maritime and Country Parks** - an improvement was seen in the financial situation of maritime and country parks by the end of the financial year as a result of staff turnover in the Harbours and Beaches and the income is better and exceeds the targets at Hafan, Pwllheli and the harbours. Spending above the budget during the year are issues at Doc Fictoria, Caernarfon and Parc Glynllifon.

**Byw'n Iach and Other Leisure Contracts** - the leisure provision was transferred to the Byw'n Iach Company in April 2019, but responsibility for the running costs of properties remained with the Council. In recent years, the impact of Covid affected the company's income. The Welsh Government compensated them for the loss in 2020/21 and 2021/22 from its hardship fund. In 2022/23, the Council provided £550k financial support to Byw'n Iach above the provider contract's payment agreement, to enable it to maintain its services. The financial support continues this year and the required amount has reduced to £308k.

Furthermore, there is an overspend of £100k on the running costs of Byw'n Iach properties.

**Economic Development Programmes** - success in attracting grants which release the Council's core budget.

**Gwynedd Libraries** - vacant post and less expenditure on several budget headings but a reduction in the receipt of income from room hire.

**Museums, Arts and Gwynedd Archives** - overspend mainly as lack of income are issues at Neuadd Dwyfor £101k, Storiel £37k and Lloyd George Museum £26k.

In order to abolish the overspend reported, the department is using £87k from its departmental underspend fund.

**It is recommended** that the Cabinet approves financial support to the value of £308k to Cwmni Byw'n Iach.

<b>2023/24 REVENUE BUDGET - FINAL ACCOUNTS</b>						
<b>Highways, Engineering and YGC Department (including Trunk roads)</b>	2023/24 Budget	2023/24 Position	<b>Gross Over / (Under) Spend 2023/24</b>	Use of Other Sources or Other Adjustments Recommended	<b>Adjusted Over / (Under) Spend 2023/24</b>	Estimated Over / (Under) Spend- November 2023/24 Review
<b>Field:-</b>	£'000	£'000	£'000	£'000	£'000	£'000
<b><u>Services:</u></b>						
Highways (including Trunk roads)	11,415	11,752	337		337	267
Engineering	438	514	76		76	(23)
Municipal	5,620	5,955	335		335	545
Gwynedd Consultancy	(39)	(100)	(61)		(61)	(9)
Closure of 2023/24 Accounts Adaptation			0	(587)	(587)	0
<b><u>Highways, Engineering and YGC Total</u></b>	<b>17,434</b>	<b>18,121</b>	<b>687</b>	<b>(587)</b>	<b>100</b>	<b>780</b>

**Highways, Engineering and YGC (including Trunk roads)**

**Highways Services** - increased pressure on the road maintenance and lighting budget, which is reduced by an underspend on bridge maintenance and on the management and support elements. Less work being commissioned by external agencies also having a negative impact on the income received.

**Engineering Services** - the overspend of £76k as a result of staffing costs and increased costs of maintaining Pont yr Aber.

**Municipal Services** - a mixed picture, which is a combination of factors, additional pressure on the budgets of street cleaning and cleaning public toilets. Income losses in street cleaning, ground maintenance and public toilets, but an increase in the income by the end of the year by bereavement services which reduces the overspend reported.

**Gwynedd Consultancy** - exceeds income from external organisations such as other councils and Welsh Government, as well as an underspend on staff due to vacant posts and staff turnover.

**It is recommended** that the Highways, Engineering and YGC Department receives one-off financial support of £587k to restrict the level of overspend to be carried forwards by the Department to £100k, to assist them to move on to face the challenges of 2024/25.

<b>2023/24 REVENUE BUDGET - FINAL ACCOUNTS</b>						
<b>Environment Department</b>	2023/24 Budget	2023/24 Position	<b>Gross Over / (Under) Spend 2023/24</b>	Use of Other Sources or Other Adjustments Recommended	<b>Adjusted Over / (Under) Spend 2023/24</b>	Estimated Over / (Under) Spend- November 2023/24 Review
<b>Field:-</b>	£'000	£'000	£'000	£'000	£'000	£'000
Department Management	832	832	0		0	1
Planning and Building Control Service	604	720	116		116	188
Street Care and Transport Services						
Network Management (Transportation)	30	(139)	(169)		(169)	(130)
Parking and Parking Enforcement	(2,392)	(1,851)	541		541	(43)
Integrated Transport	2,055	2,097	42		42	13
	(307)	107	414	0	414	(160)
Countryside and Access	693	712	19		19	1
Public Protection	2,111	1,848	(263)		(263)	(204)
Waste	13,215	14,441	1,226		1,226	587
Use of the Department's Underspend Fund	275		(275)		(275)	(75)
Closure of 2023/24 Accounts Adaptation				(1,137)	(1,137)	
<b>Environment Total</b>	<b>17,423</b>	<b>18,660</b>	<b>1,237</b>	<b>(1,137)</b>	<b>100</b>	<b>338</b>

## Environment

**Planning and Building Control Service** - lack of income is an issue in Building Control, Development Control and Land Charges, but is reduced by an underspend on staffing costs.

### **Street Care and Transport Services**

**Network Control (Transportation)** - exceeding the streetworks fees income, as well as vacant posts and underspend on many of the budget's headings.

**Parking and Parking Enforcement** - deficit in the parking income has increased to £601k by the end of the financial year, but its impact is reduced by an underspend on other budgets.

**Integrated Transport** - the re-tendering of public bus contracts during the year has led to an overspend but a substantial grant receipt from Transport for Wales has assisted to mitigate the situation. It is suggested that the review into the Transport provision should continue.

**Public Protection** - vacancies, spending cuts on a number of budget headings and a higher income.

**Waste** - a number of matters are responsible for the overspend, but mainly on waste and recycling collection. Additional circuits have resulted in overspending on employment and fleet costs. Sickness and overtime levels are also problematic, while there are additional costs in terms of vehicle hire. Overspend on the running costs of recycling centres and on the treatment of recycled materials. £70k in savings that are yet to be delivered are also contributing to the situation.

Following the increased overspend trend in the waste field in recent years, the Department is putting steps in place to implement the recommendations of the external WRAP Cymru review and improvement measures submitted to the Scrutiny Committee on 19/01/2023. Although a reduction has been seen in the overspend of Waste since last year (which was £1.4 million), practically, the Department was not going to be able to bring the service to a neutral situation within a year. However, the work of introducing the changes continues and the managers are confident that we will see another improvement again by the end of 2024/25.

**It is recommended** that the Environment Department receives one-off financial support of £1,137k to restrict the level of overspend that is to be carried forward by the Department to £100k, to assist them to move on to face the challenges of 2024/25.

**2023/24 REVENUE BUDGET - FINAL ACCOUNTS**

<b>Housing and Property Department</b>	2023/24 Budget	2023/24 Position	<b>Gross Over / (Under) Spend 2023/24</b>	Use of Other Sources or Other Adjustments Recommended	<b>Adjusted Over / (Under) Spend 2023/24</b>	Estimated Over / (Under) Spend- November 2023/24 Review
<b>Field:-</b>	£'000	£'000	£'000	£'000	£'000	£'000
Management	360	288	(72)		(72)	(47)
Housing Services						
Homelessness	4,965	6,961	1,996		1,996	1,413
Private Sector Housing	437	422	(15)		(15)	(13)
Others	244	254	10		10	(50)
	5,646	7,637	1,991	0	1,991	1,350
Property Services						
Property	2,498	2,345	(153)		(153)	(32)
Caretaking, Catering and Cleaning	8	72	64		64	(4)
	2,506	2,417	(89)	0	(89)	(36)
One-off Corporate Covid Provision	1,400		(1,400)		(1,400)	(1,200)
Use of the Department's Underspend Fund	175		(175)		(175)	0
Closure of 2023/24 Accounts Adaptation				(155)	(155)	
<b>Housing and Property Total</b>	<b>10,087</b>	<b>10,342</b>	<b>255</b>	<b>(155)</b>	<b>100</b>	<b>67</b>

Corporate Maintenance

701

Financing from Maintenance Fund

(701)

**Net Corporate Maintenance****0**

## **Housing and Property**

**Management** - underspend on staffing costs and on services and supplies.

**Homelessness** - the trend of significant pressure on the Temporary Accommodation service continues to be very intense with higher average costs as the availability of temporary accommodation in the county has reached its capacity. The overspend of £2m reported comes after considering the additional budget of £3m which has been allocated from the council tax premium as well as a grant receipt of £597k from the Government to assist with the additional pressures.

**Private Sector Housing** - staff turnover and an underspend on supplies and services but a deficit in the disabled facilities grant income.

**Housing Services, Others** - staff overspend and lack of income.

**Property Services** - vacant posts and income receipts is responsible for the underspend of (£147k).

**Caretaking, Catering and Cleaning** - an overspend on staff costs and a deficit in the income received.

**Corporate One-off Covid Provision** - one-off allocation to meet the additional costs of £1.4 million relating to Homelessness.

In order to reduce the overspend reported, the department intends to use its £175k underspend fund in its entirety this year.

**Corporate Maintenance** - there was a £701k overspend on the corporate revenue maintenance budget during the year.

**It is recommended** that the Housing and Property Department receives one-off financial support of £155k to restrict the level of overspend that is to be carried forward by the Department to £100k, to assist them to move on to face the challenges of 2024/25.

<b>2023/24 REVENUE BUDGET - FINAL ACCOUNTS</b>						
<b>Central Departments</b>	2023/24 Budget	2023/24 Position	<b>Gross Over / (Under) Spend 2023/24</b>	Use of Other Sources or Other Adjustments Recommended	<b>Adjusted Over / (Under) Spend 2023/24</b>	Estimated Over / (Under) Spend- November 2023/24 Review
<b>Field:-</b>	£'000	£'000	£'000	£'000	£'000	£'000
Corporate Management Team and Legal	2,690	2,679	(11)		(11)	41
Finance (and Information Technology)	7,391	7,384	(7)		(7)	70
Corporate Support	8,079	8,069	(10)		(10)	22
<b>Central Departments Total</b>	<b>18,160</b>	<b>18,132</b>	<b>(28)</b>	<b>0</b>	<b>(28)</b>	<b>133</b>

### **Central Departments**

**Corporate Management Team and Legal** - the legal service has exceeded its income and has cut spending following recent appointments, which has led to a reduction in the use of agency solicitors and therefore is underspending by (£12k). Underspend on other budgets but additional pressures of £37k on the Gwynedd element of the Coroner's budget.

**Finance (and Information Technology)** - an improvement has been seen in the financial situation as a result of a combination of staff turnover, exceeding income and realising savings schemes in advance in preparation for the 2024/25 savings. Nevertheless, banking costs are overspending by £107k as more payments from customers are being made by using cards and therefore the associated bank fees are payable by the Council; a bid was allocated to meet the added pressures in the field as a part of the 2024/25 permanent bids.

**Corporate Support** – combination of reasons responsible for the situation, including vacant posts and staff turnover and an additional income receipt by the end of the year. Income deficits are issues in some fields, including Customer Care and Print Room. Pressure was seen on the counselling budget during the year which led to a bid to address the demand as a part of the 2024/25 permanent bids.



<b>2023/24 REVENUE BUDGET - FINAL ACCOUNTS</b>						
<b>Corporate (Reflects variances only)</b>	2023/24 Budget	2023/24 Position	<b>Gross Over / (Under) Spend 2023/24</b>	Use of Other Sources or Other Adjustments Recommended	<b>Adjusted Over / (Under) Spend 2023/24</b>	Estimated Over / (Under) Spend- November 2023/24 Review
<b>Maes:-</b>	£'000	£'000	£'000	£'000	£'000	£'000
Council Tax	*	*	(314)	314	0	0
Council Tax Reductions	*	*	(487)	487	0	0
Capital Costs	*	*	(5)	5	0	0
Interest Received	*	*	(103)	103	0	0
Returned Budgets / Bids	*	*	(142)	142	0	0
Others	*	*	(1,535)	1,535	0	0
<b>Corporate Total</b>	*	*	<b>(2,586)</b>	<b>2,586</b>	<b>0</b>	<b>0</b>

## **Corporate**

**Council Tax** - additional council tax returns as a result of prudent projections when setting the 2023/24 budget. The number of second home premiums reduced by 239 during the financial year. Furthermore, despite the reduction compared with previous years, the Valuer's Office permitted 193 properties to transfer from Council Tax to non-domestic rates (452 in 2022/23, 469 in 2021/22, 506 in 2020/21). In 2023/24, £6m of Council Tax Premium has been earmarked for the Housing Strategy and a further £3m for the field of Homelessness.

**Council Tax Reductions** - a combination of setting prudent projections and a further reduction in the numbers who claim the discount in Gwynedd compared with previous years.

**Capital Costs** - impact of the current treasury management policy which has meant that it was possible to avoid external borrowing, thus avoiding the associated costs.

**Interest Received** - higher interest rates means that the interest receipts exceeds the expected budget.

**Budgets / Bids Returned** - the pressures on some budgets not as much as provided for.

**Other** - the demand on the provision was not as high as what was projected when setting the budget.

**It is recommended** that the Departments that are overspending in 2023/24 should be supported by funding them using the following sources:

- firstly, £4,402k from the post-Covid recovery arrangements fund established to fund financial challenges.
- to use the (£1,703k) following the funds harvesting exercise detailed in Appendix 3
- to use the (£2,091k) from the underspend on Corporate budgets
- with the remainder of the underspend on Corporate budgets of (£495k) to be earmarked to the Council's Financial Strategy Support Fund.