

APPENDIX 2 – Strategic Commission Detailed Analysis

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Local Authority Savings Progress

Directorate	Opening Target £000s	Undeliverable Savings £000s	Red £000s	Amber £000s	Green £000s	Achieved £000s	Total forecast savings £000s
Adults	981	188	0	0	0	793	793
Children's Services	0	0	0	0	0	0	0
Children's - Education	100	0	0	81	0	100	181
Population Health	326	326	0	0	0	0	0
Operations and Neighbourhoods	682	150	0	0	0	532	532
Growth	500	500	0	0	0	0	0
Governance	105	30	0	0	0	75	75
Finance & IT	840	15	0	0	0	805	805
Quality and Safeguarding	0	0	0	0	0	0	0
Capital and Financing	3,002	2,400	0	0	562	50	612
Contingency	0	0	0	0	0	0	0
Corporate Costs	204	58	0	0	63	230	293
Total	6,740	3,667	0	81	625	2,585	3,291
%		54.4%	0.0%	1.2%	9.3%	38.4%	48.8%

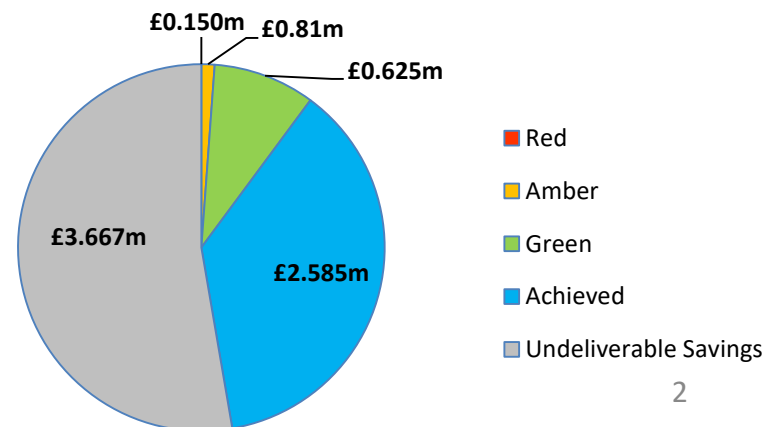
SAVINGS PROGRESS

The 2020/21 Revenue Budget, approved by Full Council on 25 February 2020, included savings targets in respect of a vacancy factor, additional fees and charges, and savings to be delivered by management. Combined with savings identified in previous years, the total savings target for the Council is £6,740k.

Vacancy Factor - The total vacancy factor for the year is £2,387k. As at the end of period 10, forecast underspends relating to vacant posts were £7,861k, therefore significantly overachieving the annual target.

Other Savings – Overall the Council is forecasting to achieve savings of £3,291k against a target of £6,740k, although £81k remains rated as Amber with risks to delivery. Savings of £625k are rated green and £2,585k already achieved as at the end of January 2021. Planned savings of £3,667k will not be delivered with alternatives now being planned and delivered in place of the original targets.

Savings 2020/21



Local Authority Pressures

PRESSURES

The 2020/21 Council Revenue Budget included funding for pressures across services of £23,075k. As at month 10 total forecast pressures have increased across a number of areas as set out below. Further narrative on increased pressures in each area is included in the narrative for each service later in this report.

Directorate	Pressures funded in budget £000s	Pressures materialised to date £000s	Total pressures forecast £000s	Increase/(decrease) in pressures £000s
Adults	3,109	1,090	1,552	(1,557)
Children's Services	10,509	10,923	13,361	2,852
Children's – Education	402	928	1,150	748
Population Health	466	461	466	0
Operations and Neighbourhoods	3,533	1,937	3,238	(295)
Growth	3,039	734	2,581	(458)
Governance	842	648	777	(65)
Finance & IT	1,743	161	467	(1,276)
Quality and Safeguarding	0	0	0	0
Capital and Financing	40	0	40	0
Contingency	(639)	(487)	(639)	0
Corporate Costs	31	26	31	0
Total	23,075	16,419	23,024	(51)

Adult Services	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Actual to date £000's	Forecast £000's	Variance £000's
Adults Commissioning Service	56,832	(21,455)	35,377	34,444	33,926	1,451
Adults Neighbourhood Teams	8,244	(85)	8,158	7,032	8,563	(405)
Integrated Urgent Care Team	2,054	(10)	2,044	1,486	1,909	135
Long Term Support, Reablement & Shared Lives	13,051	(1,062)	11,989	10,168	12,491	(502)
Mental Health / Community Response Service	4,280	(1,215)	3,065	3,386	4,397	(1,332)
Senior Management	1,474	(23,370)	(21,896)	(18,338)	(22,810)	914
TOTAL	85,935	(47,197)	38,737	38,177	38,477	260

BUDGET VARIATIONS

The net variance reflects a number of underspends and pressures including:

Underspends:

- **£2,565k** - Residential & nursing placements are forecast to be £1,910k below budget, as a large part of the costs previously budgeted to be borne by the Council are now funded by the NHS via COVID monies, due to the large number of COVID cases. Likewise, homecare is £511k below budget, with allocated COVID monies more than offsetting increased demand. The approach to the funding of COVID care packages (those intended to facilitate a hospital discharge or avoid an admission) has changed, with a phased approach through to March rather than an immediate transition to Council funding from September
- **£608k** - Various contracts within the Commissioning service will come in well below their budgeted cost with a number of contracts being part-funded by NHS COVID monies, as is the case with equipment store. Funds are provided for home care packages provided through the Independent Living Fund, but costs have not arisen.
- **£971k** - Employee costs in Commissioning, Urgent Care, Reablement and Neighbourhoods staffing are significantly under budget, with some costs met by NHS COVID funding, and in particular areas, there are delays in recruitment to budgeted vacancies.

BUDGET VARIATIONS

Underspends (continued)

- **£806k** - The Better Care Fund grant has been uplifted for inflation. This had not been factored in when the budget was set, as it was uncertain whether the increase would be passed through to the Council.
- **£462k** – Pressures that were budgeted for have not been incurred due to the delayed transfer of support functions to the ICFT (hospital) associated with the transfer of Adult Social Care staff. The delay to the transfer is due to the need to focus all resources in responding to the pandemic.
- **£347k** - Funding provided for independent living has been received, but package costs have not materialised.
- **£196k** - Various minor variations including additional income received for Day Services from the Infection Control Fund, reduced cost of the PayPartners contract managing Direct Payments funds transfers, and reduced transport costs.

Pressures:

- **(£1,358k)** - There is forecast to be a large reduction in client income, largely around residential and nursing charges where demand has reduced slightly. This is offset by underspends on care costs now that a large proportion of care packages are now directly fully funded by the NHS during the COVID period, but the Council does not charge for them initially and will only begin to do so as assessments are completed.
- **(£432k)** - Staffing pressures in Homemakers services have arisen as a result of increased statutory need, and a review of the assessed hours budget.
- **(£806k)** - Higher costs are forecast on a range of Supported Accommodation contracts, including the five Learning Disability contracts (£562k) and off-contract placements (£244k), plus a number of other smaller contracts. These arise from a combination of pressures, including the National Living Wage increase, and from the requirement for increased care hours in particular areas.
- **(£801k)** - The forecast cost of long-stay residential care packages for Mental Health (Section 117) purposes has increased by £801k over the original budget, owing to an underestimate of the demands on the service and the unit costs of packages. The closure and withdrawal of several contracted providers over the past year has necessitated transferring a number of existing clients to a non-contracted provider, along with several new clients this year.

BUDGET VARIATIONS

- **(£326k)** - The use of Direct Payments within the Homecare service has increased following an improved uptake of this provision
- **(£1,459k)** - The need to draw down from reserves in relation to the IBCF schemes and the venture fund is no longer required, as a result of increased COVID income
- **(£85k)** – Payments of Carers grants have exceeded the allocated budget.
- **(£240k)** - The under-recovery of housing benefit income is forecast at £240k. The position around claims for clients within council-funded or managed properties is under review to establish whether current clients have been reassessed as ineligible for the benefit, with a loss of income potentially falling upon the Council.

SAVINGS

Savings Performance:

- **(£188k)** - The Day Services Review (originally a plan to develop in-house day services around Oxford Park) has not proceeded, mainly due to the COVID situation which caused most day services to be suspended and made transport arrangements impractical. A renewed review of Day Services will continue in the next financial year.

Scheme	Savings Target 20/21 £000's	Not expected to be delivered £000s	Red £000's	Amber £000's	Green £000's	Achieved £000's	Total £000's
Review of out of borough placements	254	0				254	254
Oxford Park	188	188				0	0
Moving with Dignity	539	0				539	539
Total	981	188	0	0	0	793	793

Childrens Services- Social Care	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Actual to date £000's	Forecast £000's	Variance £000's
Child Protection & Children In Need	8,171	(9)	8,162	7,245	8,732	(570)
Children's Social Care Safeguarding & Quality Assurance	2,030	(10)	2,020	1,625	1,981	39
Children's Social Care Senior	761	(7,268)	(6,507)	(5,042)	(6,491)	(16)
Early Help & Youth Offending	1,061	(693)	368	17	366	1
Early Help, Early Years & Neighbourhood	6,280	(1,681)	4,599	3,519	4,105	495
Looked After Children (External	27,523	(539)	26,983	24,000	30,835	(3,852)
Looked After Children (Internal	10,718	(13)	10,705	9,537	11,378	(673)
Looked After Children (Support Teams)	7,743	(76)	7,667	5,320	6,921	746
TOTAL	64,286	(10,288)	53,998	46,220	57,827	(3,830)

BUDGET VARIATIONS

The net variance reflects a number of underspends and pressures including:

Underspends:

- **£542k** - Underspend on employees due to delays in filling vacant posts and delays in establishing the Positive Futures Scheme

Pressures:

- **(£82k)** - Overspend on legal fees due to the number of cases and need the for external counsel
- **(£3,852k)** - Overspend on external placements due to the number of Looked After Children (LAC) and the cost of placements. At the end of January the number of LAC was 715. Whilst the number of LAC remains relatively stable the placement costs for new children coming into care in the majority of cases exceeds the placement cost for children ceasing to be looked after. There are also significant numbers of young people aged 18+ that remain in external placements whilst awaiting access to independent living arrangements. Covid and the eviction ban has also reduced the availability of move on lets for Care Leavers.
- **(£673k)** - Overspend on internal placements including Children's Homes (£277K) and Fostering & Special Guardianship allowances (£395K)
- **(£93k)** - Overspend on transport costs for LAC

Education	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Actual to date £000's	Forecast £000's	Variance £000's
Access Services	17,406	(14,593)	2,813	3,486	3,635	(822)
Assistant Executive Director - Education	400	(100)	301	204	208	92
Schools Centrally Managed	1,963	(218)	1,745	1,334	1,663	81
School Performance and Standards	758	(547)	211	(50)	96	115
Special Educational Needs and Disabilities	11,723	(10,385)	1,338	199	1,278	60
TOTAL	32,250	(25,843)	6,407	5,173	6,880	(473)

BUDGET VARIATIONS

The net variance reflects a number of underspends and pressures including:

Underspends:

- **£284k** - Non-grant funded staffing expenditure is £380k less than budget due to part and full year staffing vacancies. This is partly offset by the £96k vacancy factor included for the service.
- **£210k** - A review of the budget has been undertaken which has resulted in in-year core budget savings which can support the wider budget pressures.
- **£130k** - A reduction in the use of associates within the Education Psychology (EP) team has led to a projected saving on professional fees this financial year. This is partly due to the lockdown restrictions in place reducing the traded time for in-house and contracted Education Psychologists resulting in them carrying out a greater number of statutory assessments.
- **£93k** - Utilisation of grant to support the Social Emotional and Mental Health Service along with Health income to support ASC has resulted in receiving unbudgeted income.
- **£63k** - Costs of moderation have reduced as elements of the academic year moderation process have been cancelled due to the Covid 19 situation.
- **£96k** - Other minor variations under £50k including in-year savings identified from non-staffing spend to alleviate pressures in the budget.

BUDGET VARIATIONS

Pressures:

- **(£748k)** - SEN Transport - A further pressure of £748k is currently projected for the service in 2020/21 based on the Autumn 20 term route costs. Suppliers have continued to be paid where contracts are in place throughout the Covid 19 situation. The demand for SEN Transport has continued to rise due to the increase in the number of pupils eligible and the increase in out of borough placements. £14k of this pressure relates to additional costs of transporting pupils in the Easter and Summer half term holidays as a result of schools being open to vulnerable and key worker children during the Covid 19 pandemic. £74k relates to additional routes being supplied in Autumn 20 & Spring 21 terms due to social distancing measures being put in place during the Covid 19 pandemic.
- **(£500k)** - The Education service is projected to under achieve on its traded income with schools by £500k due to a reduced buy in to services. The impact of Covid 19 has had a bearing on this forecast, as it has effected the buy in of schools for both annual and ad hoc services.
- **(£118k)** - There is a projected decrease in Education Welfare penalty notice income due to changes in government legislation during the Covid 19 lockdown periods and pupils not being able to attend school.
- **(£64k)** - Projected loss of parental and other community income for the Music Service due to restricted access to the service due the Covid 19 lockdown periods.

SAVINGS

- **£81k** - There is further reduced demand on the budget for Teachers retirement pension costs. This additional saving will be used to offset the pressures elsewhere within the budget.

Scheme	Savings Target 20/21 £000's	Not expected to be delivered £000s	Red £000's	Amber £000's	Green £000's	Achieved £000's	Total £000's
Teachers Pensions	100			81		100	181
Total	100	0	0	81	0	100	181

Service Area	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Actual to date £000's	Forecast £000's	Variance £000's
Population Health	15,910	(291)	15,619	13,479	18,763	(3,144)
TOTAL	15,910	(291)	15,619	13,479	18,763	(3,144)

BUDGET VARIATIONS

The net variance reflects a number of underspends and pressures including:

Underspends:

- **£265k** - Various underspends relating to the inability to carry out planned work due to Covid 19 pandemic. For example, the service have been unable to carry out Health Checks and certain prescribing services and targeted schemes. This is an increase in the underspend last reported as it was anticipated that the access of services would increase throughout the year as the pandemic eased but this has not materialised.
- **£78k** - There is a proportion of population health staff currently supporting the COVID response, related costs have been charged to NHS Covid funding.
- **£13k** - There has been additional income received in the main from the NHS.

Pressures:

- **(£3,500k)** - Active Tameside - there is a potential risk/need to provide financial support to Active Tameside of around £3,500k, as their income has been badly affected through the closure of its centres. A report to Cabinet has being prepared, which will explain the options available to recover and the proposed course of action over the longer term as well as short term support for the following financial year.

Quality & Safeguarding	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Actual to date £000's	Forecast £000's	Variance £000's
Safeguarding and Quality Assurance	378	(237)	141	60	110	31
TOTAL	378	(237)	141	60	110	31

BUDGET VARIATIONS

The net variance reflects a number of underspends and pressures including:

Underspends:

- **£16k** – Reduced premise, transport and printing expenditure due to training courses being delivered online.
- **£31k** - Reduction in commissioned services for training courses.

Pressures:

- **(£13k)** – Employees - vacancy factor unachievable as there are only a few staff members and no vacant posts.
- **(£3k)** – Income pressure primarily due to reduced traded income from maintained schools.

Operations and Neighbourhoods	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Actual to date £000's	Forecast £000's	Variance £000's
Community Safety & Homelessness	6,209	(2,299)	3,910	3,689	4,194	(284)
Cultural & Customer Services	3,784	(372)	3,412	2,224	2,907	506
Engineers, Highways & Traffic Management	14,558	(10,798)	3,760	4,965	4,407	(647)
Management & Operations	1,425	(2,738)	(1,313)	(962)	(1,292)	(20)
Operations & Neighbourhoods Management	32,596	(179)	32,416	29,157	32,381	35
Operations, Greenspace & Markets	6,923	(1,704)	5,219	3,528	4,534	685
Public Protection & Car Parks	4,530	(3,518)	1,013	2,016	2,543	(1,530)
Waste & Fleet Management	10,479	(5,976)	4,503	2,651	4,548	(45)
TOTAL	80,504	(27,583)	52,921	47,268	54,221	(1,300)

BUDGET VARIATIONS

The net variance reflects a number of underspends and pressures including:

Underspends:

- **£286k** - The Engineering service currently has a number of vacant posts including operational posts and a Head of Service post) which are being held vacant while a restructure is being undertaken. It is expected that the new structure will not begin to be filled until the next financial year. It should be noted that some of the posts that are being held vacant would normally be chargeable against capital projects.
- **£121k** - There is an expected underspend on events within the borough this year as a result of the restrictions relating to COVID-19.
- **£266k** - Due to the timing of the current year's budget being set and the transport levy being agreed, an underspend has materialised.
- **£260k** - Non recurrent transport underspends are expected within operations and greenspace during this financial year.
- **£388k** - Changes to the way street sweepings are disposed of have been implemented, resulting in significant savings

BUDGET VARIATIONS

- **£77k** - Due to the increased demand for bereavement services there is an overall increase in the forecast income for the year although it should be noted that the level of increase has reduced since the previous monitoring period. Previous forecasts were based on actuals to September and 19/20 actual income October - March. These projections assumed an increase during the winter. However the forecast increase has levelled off despite the ongoing pandemic due to families going to Stockport / Oldham due to potential 3/4 week waits (capacity issues compounded by replacement cremator project) . Also, due to current COVID restrictions, the Council is subsidising costs associated with funeral recordings (£27k). Book of remembrance and chapel income has also reduced due to direct impacts of COVID restrictions
- **£251k** – There are a number of vacant posts across Cultural and Customer Services (e.g. Welfare Rights, debt advice), however due to the current financial position recruitment has been put on hold. Much of this has been offered up as savings in 2021/22..
- **£62k** - Reduction in Libraries spend on books / materials due to the covid enforced closures
- **£68k** - Other minor variations less than £50k

Pressures:

- **(£77k)** - Due to businesses being closed during the lockdown period, the pest control service has experienced a reduction in income.
- **(£304k)** - There have been ongoing delays in the street lighting replacement scheme which have resulted in additional energy and maintenance costs.
- **(£310k)** - There has been an increase in the forecast costs of Winter gritting of £310k since the previous forecast. The period since November has been colder than average and the month of January, with an average temperature of 2.2 °C, has been the coldest January across the UK since 2010 with this trend expected to continue throughout February (source = Met Office) Despite the increase in cost it is important to note that Tameside still benchmark extremely well against statistical neighbours for this function.
- **(£204k)** - The income received by the markets, particularly by the outdoor markets, has reduced in recent years as part of a nationwide decline. However this has been further exacerbated by the closure of the outdoor market during the lockdown period.
- **(£1,480k)** - Income generated by the car parks within the borough (including fine income) has suffered significantly as a result of reduced demand from COVID-19. There is an additional shortfall as a result of new pay and display car parks not coming online. This is a combination of new car parks and existing ones that we don't currently charge for and equates to 1,440 additional chargeable spaces across 18 locations. A full review of car parking options across the borough is currently underway.
- **(£133k)** - Income shortfalls are expected within licensing and public protection across a number of fees and charges, due to the covid pandemic.

- **(£347k)** – The service have met additional costs relating to prior years Homelessness and Community Safety to ensure as many people as possible have access to critical services
- **(£74k)** - Reduced income across Libraries and Cultural Services due to ongoing Covid restrictions

SAVINGS

Savings Performance:

- **(£150k)** - It is currently expected that the additional fees & charges savings target will not be achieved by the directorate. It was expected that work would be able to continue throughout the financial year to identify new income streams or ways in which the Council can expand its income generating business areas. Due to the ongoing impact the COVID situation is having on capacity and income across the Operations and Neighbourhoods directorate this has not been able to happen. As part of the ongoing work around future years' savings, this issue is being considered.

Scheme	Savings Target 20/21 £000's	Not expected to be delivered £000s	Red £000's	Amber £000's	Green £000's	Achieved £000's	Total £000's
Extending commercial offer	100	100				0	100
Procurement	50	50				0	50
Disposal of Street Sweepings	125	0				125	125
Waste levy reduction	407	0				407	407
Total	682	150	150	0	0	532	682

Growth	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Actual to date £000's	Forecast £000's	Variance £000's
Growth Management	262	0	262	212	284	(22)
Development & Investment	1,832	(284)	1,548	527	1,401	147
Economy, Employment & Skills	2,426	(1,219)	1,207	384	1,153	54
Major Programmes	575	0	575	91	575	0
Infrastructure	249	(10)	239	77	271	(32)
Planning	1,489	(1,001)	488	462	600	(113)
BSF, PFI & Programme Delivery	24,037	(24,037)	0	2,867	0	(0)
Asset Management	286	(286)	0	(227)	0	0
Capital Programme	830	(353)	477	295	474	4
Corporate Landlord	8,631	(1,862)	6,769	4,794	7,024	(255)
Environmental Development	493	(28)	465	198	386	80
Estates	1,639	(2,686)	(1,046)	27	(313)	(733)
School Catering	2,776	(2,772)	4	(29)	15	(11)
Vision Tameside	0	0	0	1	1	(1)
TOTAL	45,526	(34,537)	10,988	9,679	11,870	(882)

BUDGET VARIATIONS

The net variance reflects a number of underspends and pressures including:

Underspends:

- **£382k** – Saving on a number of vacant posts
- **£74k** – Additional grant income, not included in the original budget, has reduced the forecast in Economy Employment and Skills
- **£320k** – Projected saving on utilities (£216k) and caretaking (£104k) related expenditure are due to the reduced use of buildings within Corporate Landlord during the Covid period
- **£46k** – Other minor variations including transport related costs and recharge expenditure (e.g. printing, stationery)

BUDGET VARIATIONS

Pressures:

- **(£261k)** - Estimated cost of disposal of assets, in excess of the amount that can be offset with capital receipts
- **(£120k)** - Additional Interim costs covering vacant posts
- **(£127k)** - Reduction of estimated rental income due, which includes £75k from Clarendon shopping centre, Hyde (profit share arrangement) due to Covid
- **(£285k)** - Reduced forecast income due to cancellation of functions and events during the Covid period
- **(£233k)** - Reduced levels of Building Control and Planning fee income during the Covid period
- **(£70k)** - Reduced occupancy in Ashton Old Bath's during the Covid period
- **(£108k)** - Minor variations of less than £50k including capitalised salaries income, and water levies

SAVINGS

Savings Performance:

(£500k) - Under achievement of rent review income in to be re-profiled over a longer period as rent reviews become due

Scheme	Savings Target 20/21 £000's	Not expected to be delivered £000s	Red £000's	Amber £000's	Green £000's	Achieved £000's	Total £000's
Estates Property Rent Reviews	500	500	0	0	0	0	0
Total	500	500	0	0	0	0	0

Governance	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Actual to date £000's	Forecast £000's	Variance £000's
Democratic Services	791	(119)	672	353	425	246
Executive Support	1,814	(184)	1,629	1,242	1,497	133
Governance Management	185	(90)	95	76	96	(1)
Legal Services	1,587	(34)	1,553	1,278	1,560	(6)
Exchequer	56,908	(55,348)	1,560	3,732	2,856	(1,296)
Policy, Performance & Communications	1,765	(290)	1,474	1,131	1,445	29
HR Operations & Strategy	1,357	(697)	660	484	666	(6)
Organisational & Workforce Development	711	(135)	576	381	475	101
Payments, Systems and Registrars	2,139	(838)	1,302	1,062	1,314	(12)
TOTAL	67,256	(57,735)	9,521	9,740	10,334	(813)

BUDGET VARIATIONS

The net variance reflects a number of underspends and pressures including:

Underspends

- **£662k** - Employee related expenses including training are less than budget due to a combination of vacant posts held, maternity leave, and delayed recruitment to posts across the directorate. Staffing is under budget by £642k in excess of the vacancy factor, plus training budgets are £20k under budget.
- **£164k** - Democratic Services is forecast to underspend due the cancellation of elections in 2020 as a result of the COVID 19 pandemic.
- **£58k** - The net cost of collection for Council Tax and Business Rates arrears is forecast to be less than budget as a result of increased recovery of income relating to legal costs.
- **£92k** - Budget of £92k to allocate to increase the bad debt provision for Housing Benefit has been assessed as not being required.

Pressures

- **(£280k)** - The net effect of a reduction in Housing Benefit overpayment identified and collected in year together with reduced collection of prior year overpayment debt recovery. Reduced debt collection is attributable to the economic impact of Covid 19 and the suspension or recovery processes earlier in the year due to COVID and the closure of the Courts.
- **(£1,188k)** - Within Housing Benefit there is an element of expenditure relating to the provision of Homelessness accommodation. The Local Housing Allowance limits meant that we can only claim subsidy up to a certain level. The Gross Expenditure is £1.693m of which we cannot claim subsidy for £1.188m. This expenditure has significantly increased from previous years and COVID has resulted in an increase in the number of people in temporary accommodation, and the length of stay, which has driven up costs. The forecast pressures on Housing Benefit expenditure have increased since period 6 due to additional forecast expenditure on expenditure related to Homelessness Accommodation and a reduction in the forecast recovery of Housing Benefit overpayments. The budgets for this activity will transfer to the Homelessness Team in Operations and Neighbourhoods from 1 April 2021 because the Governance Directorate whilst paying Housing Benefit do not control or exercise any influence over the expenditure, which sits with the Homelessness team who commission the services.
- **(£78k)** - Government grant income across the directorate is currently forecast to be £78k less than budget (Exchequer Services is currently forecast to be £98k less than budget based on grant allocations notified to date, this has been addressed in 21/22 financial year).
- **(£80k)** - Income is forecast to be less than budget due to a reduction in the number of schools purchasing HR, Payroll and Recruitment and Teacher Trade Union services.
- **(£44k)** - Registrars Income is forecast to under recover by (£44k) due to loss of ceremony income as a result of the COVID 19 situation.
- **(£49k)** - The Priority Account Service (Oxygen) has a net income target of £50k. Due to COVID 19 and based on the 7 month cessation of the programme we are estimating expenditure to be £64k and income to be £65k. Along with the £50k income target there is an estimated shortfall of (£49k).
- **(£40k)** - There is One off funding identified for a Fostering Marketing and Recruitment Campaign of £40k. This is being funded from existing underspends in Policy & Communications.

SAVINGS

Savings Performance:

- **(£30k)** - There is an In year savings target of (£30k) Strive Programme for schools which is currently forecast not to be achieved

Scheme	Savings Target 20/21 £000's	Not expected to be delivered £000s	Red £000's	Amber £000's	Green £000's	Achieved £000's	Total £000's
Cease non-statutory appointee & deputyship service for adults	75	0				75	75
STRIVE for schools	30	30				0	0
Total	105	30	0	0	0	75	75

Finance and IT	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Actual to date £000's	Forecast £000's	Variance £000's
Financial Management	3,519	(1,027)	2,491	1,526	2,440	51
Risk Management & Audit Services	1,912	(250)	1,662	1,296	1,578	84
Digital Tameside	4,106	(629)	3,477	3,272	3,501	(24)
TOTAL	9,537	(1,907)	7,630	6,095	7,518	112

BUDGET VARIATIONS

The net variance reflects a number of underspends and pressures including:

Underspends:

- **£87k** - Other minor variations below £50k
- **£69k** - Device Management: - The underspend has arisen because of the need not to purchase Microsoft Operating System licences as these will be covered by the Office 365 licenses recently agreed at Board in Feb 21

Pressures:

- **(£29k)** - Due to the current Covid-19 situation and the majority of staff working from home there isn't the same demand to print. Therefore, the anticipated recovery of income from services is less than the anticipated cost of the Multi Functional Device's (printers/scanners). A review of devices will be carried out.

Savings Performance:

- **(£15k)** - It is unlikely that we will achieve the saving for STAR Procurement due to the fee due to be reduced in 20/21

Scheme	Savings Target 20/21 £000's	Not expected to be delivered £000s	Red £000's	Amber £000's	Green £000's	Achieved £000's	Total £000's
Financial Management restructure	25	0				25	25
STAR procurement	15	15				0	0
Income Management	50					30	30
Insurance	750					750	750
Total	840	15	0	0	0	805	805

Corporate	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Actual to date £000's	Forecast £000's	Variance £000's
Chief Executive	326	0	326	295	295	32
Corporate and Democratic Core	3,682	(222)	3,460	3,009	3,348	112
Democratic Processes	1,478	(79)	1,398	1,066	1,310	89
Investment and Financing	10,379	(9,624)	756	(1,020)	6,098	(5,342)
Contingency	3,377	0	3,377	(48,782)	(11,413)	14,790
TOTAL	19,241	(9,925)	9,317	(45,432)	(364)	9,680

BUDGET VARIATIONS

The variance is a net position and reflects a number of underspends and pressures including:

Underspends:

- **£143k** – Corporate and Democratic Core - Other minor variations under £50k
- **£3,300k** – The Contingency budgets include an earmarked amount of £3.5m for specific service pressures. Of this £3.3m will be released to cover the anticipated overspends being reported across other Council services
- **£18k** - Debt repayments to the Greater Manchester Debt Administration Fund (GMMDAF) are expected to be £18k under budget based on the latest pool interest rates.
- **£165k** - Projected interest payments to internal funds expected to be below budget due to historically low interest rates

Pressures:

- **(£58k)** - The Coroners service is a joint service with Stockport MBC (Host) and Trafford MBC and has a budget of £650k. Based on most recent information there is forecast expected higher than budget, this increase includes costs in relation to COVID 19 activity.
- **(£18k)** - Estimated interest costs are above budget due to a £10m short term loan taken up in quarter 3. This is a reduction from the Quarter 2 projection when it was estimated a potential £30m of borrowing could be taken up in year.
- **(£6,287k)** - Forecasts have been amended to remove any budgeted dividend income from Manchester Airport Group (MAG) in light of the financial impact of the COVID 19 crisis on the Airport.
- **(£280k)** - A pressure relating to financing costs for new IT licenses will not materialise as the initial spend is now only anticipated in the current financial year, meaning the pressure will not materialise until 2021/22. This budget previously sat within IT.
- **(£2,330k)** - Anticipated increase in the bad debt provision for sundry debt. This is mainly due to unpaid debt in year as a result of the COVID crisis.

SAVINGS

Savings Performance:

- **£147k** - Pension Increase Act payments are currently forecasting an over achievement on the £35k saving due to contributions to costs being reduced
- **£10k** - Projected interest earned on investments due to combination of higher paying fixed interest deals and higher cash balances than initial conservative estimates. This projection has decreased since the previous monitoring report due to falling rates but is still favourable compared to budget.
- **£492k** - Estimated savings resulting from the advanced pensions payment made to GMPF in April 2020. This saving has been increased from the previous monitoring report due to updated projections based on actuals over the previous three months.

Scheme	Savings Target 20/21 £000's	Not expected to be delivered £000s	Red £000's	Amber £000's	Green £000's	Achieved £000's	Total £000's
Treasury Investment Income	50	0			10	50	60
Pension Increase Act	35	0			63	119	182
Capital & Financing - MRP	552	0			552	0	552
MAG Dividend Income	2,400	2,400				0	0
Other minor budget adjustments	169	58				111	111
Total	3,206	2,458	0	0	625	280	905

COVID-19 Grant funding and other contributions

The table below details the grant funding and contributions the Council is forecasting to receive;

COVID-19 Grant Funding and other Contributions	£000
Local Authority Support Grant	16,355
Council Tax Hardship Grant	2,158
Local Authority Discretionary Grant Fund	2,345
Infection Control Fund Grant	4,262
Test and Trace Service Support Grant	1,420
Emergency Assistance Grant for Food and Essential Supplies	332
Income Compensation Grant	1,046
Test and Trace Support Payments Grant	111
Compliance and Enforcement Grant	310
Winter Grant Scheme	895
Contain Outbreak Management Fund	6,156
AsympotmaticTesting Sites	430
Community Champions	368
Rapid Testing Fund	526
Workforce Capacity Fund	577
Additional Restrictions Grant	6,804
Other COVID-19 contributions	10,193
Total	54,288

COVID-19 Spend

This table details the Council's COVID spend split by service. Direct COVID spend is currently not presented within the service positions, and is mainly costs directly attributable to COVID and can individually be identified and allocated against the COVID-19 funding. The indirect COVID spend is currently presented within the service positions, these are costs and loss of income that due to their nature can't easily be individually split out from the Non-COVID elements and allocated against the COVID-19 funding.

Service	Direct £000	Indirect £000	Total £000
Adults	9,848	0	9,848
Children's Services	246	0	246
Education	9	562	571
Schools	0	0	0
Population Health	401	3,500	3,901
Operations and Neighbourhoods	1,593	1,225	2,818
Growth	99	125	224
Governance	296	1,409	1,705
Finance and IT	90	29	119
Quality and Safeguarding	0	0	0
Capital and Financing	0	6,269	6,269
Contingency	0	911	911
Corporate Costs	3,211	65	3,276
Council Tax Hardship Grant	2,158	0	2,158
Local Authority Discretionary Grant Fund	2,345	0	2,345
Infection Control Fund	4,262	0	4,262
Test and Trace Support Grant	1,420	0	1,420
Emergency Assistance for Food and Essential Supplies Payments	332	0	332
Test and Trace Support Payments	73	0	73
Winter Grant Scheme	895	0	895
Contain Outbreak Management Fund	4,156	0	4,156
Asymptomatic Testing Sites	430	0	430
Community Champions	368	0	368
Rapid Testing Fund	526	0	526
Workforce Capacity Fund	577	0	577
Additional Restrictions Grant	6,804	0	6,804
Discharge to Assess Payments	181	0	181
Clinically Extremely Vulnerable	143	0	143
Totals	40,465	14,095	54,559

Budget Virements

Budget Virements

The table below details the budget virements that need approval;

Service	Reason for virement	Virement Between	Transfer Between		Virement amount £	Nature of virement
			Debit	Credit		
Adults	A&E Funding provided for house deep cleans to accelerate discharge from hospital process	Income and Expenditure	Expenditure	Income	10,000	Non-recurrent
Growth	Recruitment of Directorate Project Manager on 12 month secondment	Service	Growth Management	Planning Policy	7,190	Non-recurrent
Governance	The schools element of the Trade Union service has transferred to HR Operations and Strategy, as the line management of the staff and the decision making regarding the service sits with HR. This service has transferred from Education	Director	Education	Governance	9,810	Recurrent
Education	Confirmed Additional Pupil Premium grant	Income and Expenditure	Expenditure	Income	52,980	Recurrent
Finance	The Maternity Insurance Scheme operated for schools has transferred to Finance from Education as the Schools Finance Team manage and administer this insurance fund.	Director	Education	Finance	0	Recurrent

Reserve Transfers

Reserve Transfers

The table below details the reserve transfers that need approval;

Service	Details of request	Transfer to/from reserves	Amount to be transferred £
Adults	Contribution to the Intensive Support Contract	Transfer from	360,840
Governance	Fostering Marketing and Recruitment Campaign	Transfer to	40,000
Finance and IT	Expected contribution to Insurance reserves based on annual actuarial assessment of insurance provision and reserve requirements.	Transfer to	276,350
Finance and IT	Forecast drawdown from reserve for Teachers Maternity Insurance scheme. Scheme is self financing over the medium term but net cost/surplus will fluctuate between years.	Transfer to	98,157
Finance and IT	Insurance Claims	Transfer from	38,140
Childrens Education	2019/20 Virtual Heads Grant held in reserve to be utilised in 2020/21	Transfer from	24,831
CDC	Budget to fund the PWC Specialist Advice re Demand Management - Approved by Executive Cabinet in December 2020	Transfer from	135,000
Operations and Neighbourhoods	Refunds expected from GMCA reserves in relation to the Waste Levy to be transferred to the MTFP reserve for investment in future years.	Transfer to	1,753,680

Acute

£000's	YTD Budget £000's	YTD Actual £000's	YTD Variance £000's	Annual Budget £000's	Forecast Outturn £000's	Forecast Variance £000's	Movement From M9
Acute Commissioning	170,704	171,664	(960)	204,550	206,273	(1,723)	(1,948)
Ambulance Services	8,078	8,078	(0)	9,694	9,694	0	0
Clinical Assessment & Treatment Centres	1,207	1,459	(253)	1,944	1,719	225	427
Collaborative Commissioning	256	256	(1)	329	329	0	0
High Cost Drugs	203	186	17	243	232	11	17
NCAS/OATS	75	124	(49)	90	180	(90)	(181)
Winter Resilience	141	124	17	198	181	17	27
Total - Acute	180,663	181,891	(1,228)	217,048	218,609	(1,561)	(1,658)

- The Acute Commissioning cost centre includes expenditure with both acute NHS providers and the independent sector:
- NHS Providers** – All expenditure with the GM acute trusts continues to be in line with the nationally calculated command and control values plus services charged outside of the block arrangements.

The monthly block values for Tameside ICFT and Christie NHSFT have been adjusted from December 2020 to reflect the transfer of the Haematology service from the ICFT to Christies. The recurrent full year value of the transfer is £2.2m, however most of this relates to specialist commissioning, with the annual value for all CCG activity being £938k in 2020/2021. Of this value, £851k relates to Tameside & Glossop CCG activity. Budgets have also been adjusted to reflect this in year service transfer.

- Independent Sector** – The movement in forecast outturn between December and January is driven by a change in national reporting requirements around top up payments. In previous months the actuals were reported and contributed to the YTD position, but future forecasts were neutralised on the basis that spend would be externally funded.

In M10 we are forecasting spend until the end of March in gross terms, with a balancing adjustment in reserves to reflect anticipated top up income. On a YTD basis the CCG has submitted a top up claim of £941k and the current expectation is that by the end of the financial year the top up will be £1,644k.

Forecasts are based on activity to date, known provider capacity and waiting list information for the remainder of the year.

- Clinical Assessment & Treatment** – This reduction in forecast relates to reduced activity volumes in December. The forecast is based on 19/20 run rates and where activity falls below these levels, this benefit is released in to the position each month. The provider has been in contact with the CCG in relation to the costs of the ENT service and current activity volumes within this specialty. Due to current operating restrictions in relation to COVID guidelines, this may cause some changes to the forecast for this service in future months.

Mental Health

	YTD Budget £000's	YTD Actual £000's	YTD Variance £000's	Annual Budget £000's	Forecast Outturn £000's	Forecast Variance £000's	Movement From M9
Child & Adolescent Mental Health	348	331	17	431	382	49	102
Improving Access To Psychological Therapies	227	224	3	272	268	4	4
Learning Disabilities	501	497	4	575	561	14	38
Mental Capacity Act	118	119	(1)	142	146	(4)	(4)
Mental Health Contracts	24,272	24,284	(11)	29,551	29,562	(11)	(22)
Mental Health Services - Adults	962	913	49	1,146	1,109	37	(8)
MH - Collaborative Commissioning	1,361	1,357	4	1,625	1,621	4	8
MH - Non Contracted Activity	36	10	27	54	21	33	147
Mental Health Services - Other	1,274	1,271	4	1,529	1,533	(4)	(8)
MH - Specialist Services	436	436	(0)	523	523	0	0
Mental Health Transformation	856	856	(0)	856	856	(0)	(0)
Mental Health - Individualised Commissioning	5,852	5,562	290	7,022	6,926	96	(107)
Mental Health Neighbourhood	372	377	(5)	447	454	(8)	(16)
MENTAL HEALTH SERVICES - WINTER RESILIENCE	180	180	0	359	359	0	0
Total - Mental Health	36,796	36,416	380	44,532	44,321	211	134

- The Mental Health directorate currently shows a £211k forecast underspend against budget. The main drivers of this variance are:
 - Individualised Commissioning placements and the reduction to the forecast due to Winter pressures not being as significant as originally planned.
 - There are also small pockets of slippage created through mobilisation delays and cross year benefits.
 - It's also worth noting the £33k reduction in Non Contract Activity due to the Command and Control cessation of Provider to Provider recharges, though there is a slight offset in terms of additional costs for Out of Area placements.
- To comply with NHS planning guidance for 2020/21, the CCG has to demonstrate increased expenditure in Mental Health through the Mental Health Investment Standard (MHIS). This calculation includes spend outside of the core MH directorate and the CCG are on track to achieve the MHIS target this year. This equates to £43.8m of overall Mental Health spend, 5.3% above 19/20 outturn of £41.6m.
- There has been mobilisation delays in several schemes commissioned by Pennine Care (for example the Safe Haven and All Age Liaison Expansion). Whilst there is a risk around operational implementation, slippage will not impact upon MHIS achievement as we have contingency plans in place to divert funding toward waiting list initiatives and other schemes to support mobilisation.
- The MHIS Audit for 19/20 is currently underway and will be finalised by the end of February.

Primary Care

	YTD Budget £000's	YTD Actual £000's	YTD Variance £000's	Annual Budget £000's	Forecast Outturn £000's	Forecast Variance £000's	Movement From M9
Prescribing	36,906	36,806	100	44,190	44,188	2	3
Delegated Co-commissioning	29,820	29,704	116	37,215	37,074	142	177
Local Enhanced Services	4,343	4,233	110	5,131	4,896	235	254
Out of Hours	2,077	2,078	(1)	2,490	2,480	10	10
Central Drugs	1,106	1,155	(50)	1,329	1,397	(68)	(113)
Primary Care IT	964	758	205	1,209	1,022	187	348
Medicines Management - Clinical	435	404	31	527	489	38	61
Oxygen	366	328	38	441	379	61	113
Commissioning Schemes	250	217	33	300	272	27	40
GP FORWARD VIEW	48	53	(6)	99	111	(12)	(23)
Primary Care Investments	(669)	(665)	(4)	(662)	(658)	(4)	(8)
Total - Primary Care	75,645	75,073	572	92,268	91,650	618	863

- **Prescribing** – On YTD basis, prescribing spend is approximately £1.6m higher than the comparable period in 19/20. This change is primarily driven by increased prices for drugs, which we were able to factor into budget setting. There has been very little change in the total number of items prescribed. £350k of the additional spend was attributable to sertraline being classified as a No Cheaper Stock Obtainable (NCSO) item from March to September due to its limited availability. Despite this, QIPP of £375k has been achieved in prescribing. It has previously been reported that Brexit may cause supply issues and whilst there has been media coverage of issues with imports there has been no impact as yet on drug supply or prices, however it is still very much an area that continues to be closely monitored.
- **Central Drugs** – Are calculated nationally to apportion unidentified prescribing costs which cannot be directly attributed to practices. Costs have increased this year following general increase in prescribing activity during the pandemic, resulting in a pressure to the CCG position.
- **Home oxygen** is forecast to underspend by £61k. This is attributable to a change in suppliers when the new contract started mid-year and a general reduction in the numbers of patients using the service.
- **Delegated Co-Commissioning** – At M10 we are reporting a YTD underspend of £107k, with a forecast underspend of £142k. COVID is the main driver of this. Whilst most GP Services have been income protected throughout the year, several services, including LD Health checks, Minor surgery, Violent Patients and PA Drugs have seen lower activity than planned, which has led to an underspend.
The CCG has received an allocation of £1,498k for the Additional Roles Reimbursement Scheme. We would be able to claim additional funding to a maximum value of £1,887k. However the latest forecast based on PCN returns is spend of £1,187k. It is currently unclear whether the central team will seek to claw back this underspend.
- **Local Enhanced Services** - At M10 there is a reported YTD underspend of £110k and a forecast underspend of £235k. This is as a direct result of COVID and the reduced activity in some of the enhanced service schemes (£200k). In addition there is been reduced activity from the Pharmacy minor ailments schemes (£28k) and the Minor Eye care service (£7k), which are both reliant on face –to- face interactions.

Continuing Care

	YTD Budget £000's	YTD Actual £000's	YTD Variance £000's	Annual Budget £000's	Forecast Outturn £000's	Forecast Variance £000's	Movement From M9
Adult Joint Funded Continuing Care Personal Health Budgets	0	1	(1)	0	2	(2)	352
CHC Adult Fully Funded	5,762	5,581	181	7,186	7,090	96	104
CHC Adult Joint Funded	464	436	27	556	522	35	135
CHC Adult Personal Health Budgets	3,097	2,959	138	3,717	3,445	272	274
CHC Assessment & Support	946	858	88	1,136	1,116	19	34
Children's CHC Personal Health Budgets	29	34	(5)	35	20	15	15
Children's Continuing Care	139	145	(6)	167	160	7	(13)
Funded Nursing Care	1,437	1,509	(72)	1,725	1,755	(30)	902
Total - Continuing Care	11,875	11,525	350	14,521	14,110	411	1,803

- Based on historic experience, budget profiles for Continuing Care typically anticipate a surge in activity over winter. In 2020/21 £1m of budget was set aside to respond to these winter pressures. Based on actual activity at the end of January, the impact of winter has been less severe than expectation.
- As a result £500k of CHC budget has been moved to QIPP, while we are also forecasting to underspend against budget.
- Between the end of December and the end of January the value of patients in Broadcare has increased in total by £142k, which is a smaller winter increase than we expected in budget and has been built into the forecast. The increase is driven by an increased number of packages, with some movement between categories of Individualised Commissioning package:
 - Non-CHC** – overall reduction of £307k – mainly Winter Pressure, but also reduction of the PICU provision which now reflects anticipation of a high cost private PICU placement for the last 8 weeks of the financial year.
 - Acute/Neuro** – overall reduction of £42k – anticipated neuro rehab patient not happened in 20/21.
 - CHC** – CHC has a number of new CHC packages, not transferred from COVID packages. Fast Tracks have reduced since last month. Fast Tracks are at a lower level than previous years due to many being funded from COVID monies for the first months of the year.
 - FNC** – FNC has remained steady in M10. It has a lower full year expectation than previous years due to a significant number of new traditional FNC packages being funded by COVID HDP monies in part for 20/21.

	YTD Budget £000's	YTD Actual £000's	YTD Variance £000's	Annual Budget £000's	Forecast Outturn £000's	Forecast Variance £000's	Movement From M9
Community Services	27,501	27,489	12	33,356	33,340	16	21
Hospices	592	592	(0)	710	710	(0)	(0)
Wheelchair Service	434	435	(1)	521	521	(0)	(0)
Intermediate Care	73	200	(127)	73	339	(266)	(400)
Palliative Care	89	98	(9)	108	120	(13)	(12)
Total - Community	28,689	28,814	(125)	34,768	35,030	(263)	(392)

- The majority of the community services budget relates to services provided by the ICFT, which is within the scope of the block contract. Payments are fixed and are not expected to change throughout the year.
- While most COVID spend is contained within the 'Other' directorate, we are coding some of the Hospital Discharge Programme (HDP) to the otherwise unused Intermediate Care cost centre. HDP – Scheme 2 funding is in place for packages that stemmed from a Hospital Discharge since 1st September, where a 6 week deadline was given for the patient to be fully assessed.

The Discharge to Assess scheme has had 145 packages to date. The average length of stay is currently 23 days (against a maximum 42 days allowed). There are currently 36 open D2A packages awaiting full assessment.

Based on the latest, most accurate data the full year forecast has been increased slightly this month by £26k. This is offset in the 'Movement from M9' column by Top Up allocations received for November. We are able to reclaim all HDP costs incurred in 2020/21 from national COVID funding.

- Other services have delivered broadly in line with budget. The slight pressure on palliative care relates to Marie Curie invoices

Other

	YTD Budget £000's	YTD Actual £000's	YTD Variance £000's	Annual Budget £000's	Forecast Outturn £000's	Forecast Variance £000's	Movement From M9
Better Care Fund	11,474	11,474	0	13,769	13,769	0	0
Programme Projects	10,789	11,083	(295)	11,033	11,492	(459)	(1,605)
Property Services	2,751	2,922	(171)	3,553	3,680	(127)	(251)
Commissioning Reserve	(879)	0	(879)	2,693	2,417	276	(368)
Patient Transport	1,023	1,025	(1)	1,227	1,228	(1)	(1)
NHS 111	656	656	(0)	812	812	0	0
Safeguarding	376	351	24	458	444	13	20
Clinical Leads	344	349	(6)	405	407	(2)	(8)
Nursing and Quality Programme	174	173	1	205	190	15	38
Transformation Funding	75	75	0	75	75	(0)	(0)
Commissioning - Non Acute	(24)	(28)	4	(8)	(8)	(0)	(0)
Total - Other	26,759	28,081	(1,322)	34,224	34,506	(283)	(2,174)

- **Programme Projects** – The majority of COVID related expenses have been captured within this cost centre. All top up payments up to Month 8 have been received and funding going forward is limited to Hospital discharge programme (HDP) and vaccine related costs.

HDP Scheme 1 funding remains in place for packages that stemmed from a Hospital Discharge between 19th March and 31st August and that have not yet had a Care Act Assessment or a Full CHC Assessment. At the end of January there were still 77 COVID packages to be converted. This is still in line with the trajectory provided to NHS England and will ensure that all COVID funded packages will be converted by 31st March 2021 deadline.

Of the 36 COVID packages that ended in January, 26 packages ended or transferred to Council funded packages, 7 passed away and 3 transferred to an FNC package. The anticipated remaining cost to the end of the financial year has reduced to £181k.

- **Commissioning Reserve** – This represents in year contingency set aside to manage risk and provide for known pressures. The apparent underspend is required to ensure that the reported CCG position is balanced. Specific contingencies currently in the position include GM levy, cancer, UEC and risk.
- **Property** – Although the providers hold occupancy leases, the funding for the estates costs for community services, still flows through the CCG. This includes Ashton and Glossop primary care centres. At M10 we are reporting a YTD overspend of £171k which is primarily due to historic dilapidation costs for buildings which have been vacated, as part of the estates rationalisation.

In addition, we have achieved £617k of QIPP. A combination of cross year benefits, outstanding credit notes for bookable spaces, and NHSPS debtor write offs, where charges were successfully challenged. There has been a continual problem with billing, particularly from NHS property services, however, these have now been resolved, with no outstanding debt with either NHS Property Services, or Community Health Partnerships.

CCG Running Costs

	YTD Budget £000's	YTD Actual £000's	YTD Variance £000's	Annual Budget £000's	Forecast Outturn £000's	Forecast Variance £000's	Movement From M9
Finance	1,037	1,033	3	1,194	1,185	9	21
Commissioning	767	763	4	922	925	(3)	(5)
CEO/Board Office	463	461	1	558	552	6	11
ADMINISTRATION & BUSINESS SUPPORT	242	244	(2)	349	349	0	0
IM&T	255	254	1	307	307	0	0
Corporate Costs & Services	219	232	(13)	264	264	(0)	(0)
Communications & HR	176	178	(2)	212	212	0	0
Nursing	101	101	0	123	121	2	(15)
General Reserve - Admin	0	0	0	93	107	(14)	(14)
Estates & Facilities	87	87	0	104	104	0	0
Chair & Non Execs	78	73	6	94	92	2	5
Corporate Governance	67	69	(2)	81	81	0	0
Contract Management	54	54	0	65	65	0	0
IM&T Projects	40	44	(3)	52	55	(3)	(3)
QIPP	0	0	0	54	54	0	0
Human Resources	34	34	(0)	41	41	0	0
Equality & Diversity	24	24	0	29	29	0	0
Total - CCG Running Costs	3,645	3,651	(6)	4,541	4,541	0	0

- The CCG has an earmarked allocation of £4,541k to fund running costs in 2020/21. We are not allowed to exceed this limit, but any underspend on running costs can be used to offset pressures across the CCG as a whole.
- The running cost allocation this year incorporates a 20% national efficiency requirement. Which we will comfortably achieve because of historic savings achievement, most notably benefits of integration with the Council (e.g. single CEO/CFO and co-location at Tameside One).
- At month 10, the CCG was reporting a small overspend of £6k a YTD basis, although this is purely presentational due to budget profiling. A breakeven position is forecast by year end.
- During Month 10, the CCG received an additional running costs allocation of £253k which is matched by spend, representing the 6.3% increase in employer pensions contributions, which is managed centrally by NHS England.
- The breakeven forecast position includes a £54k contribution towards QIPP, which has been met from a combination of vacancies, unused travel costs budgets and savings against other corporate overheads like printing, training and conference costs.