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£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 M11
Acute Commissioning	217,493	217,567	(74)	217,493	217,567	(74)	(77)
Ambulance Services	9,880	9,880	(0)	9,880	9,880	(0)	0
Clinical Assessment & Treatment Centres	1,367	742	625	1,367	742	625	32
Collaborative Commissioning	166	180	(14)	166	180	(14)	(14)
High Cost Drugs	276	271	4	276	271	4	(6)
NCAS/OATS	169	258	(89)	169	258	(89)	(8)
Winter Resilience	97	125	(27)	97	125	(27)	(21)
Total - Acute	229,449	229,023	426	229,449	229,023	426	(93)

Acute Commissioning - There is a movement from M11 of £77k against Acute Commissioning which can be broken down into two parts:

- An increase in the budget of £64k which relates to an additional Elective Recovery Fund (ERF) allocation the CCG has received for H2 performance. This brings the total value of ERF the CCG has received in 2021/2022 to £871k.
- An increase in the outturn position of £141k which is explained in the table below.

£85k	An accrual has been posted for expected performance invoices from the Big 5 independent sector providers for the final months of 2021/2022. This is to ensure that 12 months of ERF expenditure and allocation are both shown in the outturn position.
£64k	This relates to ERF funding which had been reflected as income in the M11 position until the GM H2 allocation adjustments were transacted.
(£8k)	An improvement in the outturn position across all other independent sector providers.
£141k	Total

Clinical Assessment & Treatment Centres - The improvement to the position in this area of £32k wholly relates to the M11 activity being less than forecast in the previous month's position. The provider did anticipate activity returning to pre COVID levels, however we haven't seen this increase materialise, hence the improvement to outturn.

Collaborative Commissioning - There has been a worsening of the outturn in this area of £14k which relates to two invoices received from Stockport CCG in relation to Cancer Contributions. These invoices were not included in the M11 position, hence the worsening of the position at M12.

High Cost Drugs - There has been a slightly worsening to the outturn in this area of £6k which relates to increased activity levels in more recent months and the assumption that activity in March 21 will continue at the slightly higher level.

NCA - The forecast against NCA has slightly increased by £8k which relates to increased activity in recent months and the assumption that activity will continue at a slightly higher level at the end of the financial year.

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 M11
Child & Adolescent Mental Health	798	1,105	(308)	798	1,105	(308)	22
Improving Access To Psychological Therapies	543	534	8	543	534	8	1
Learning Disabilities	953	748	206	953	748	206	10
Mental Capacity Act	166	156	10	166	156	10	(11)
Mental Health Contracts	31,179	30,607	572	31,179	30,607	572	525
Mental Health Services - Adults	1,242	1,464	(222)	1,242	1,464	(222)	24
MH - Collaborative Commissioning	969	1,494	(525)	969	1,494	(525)	(525)
MH - Non Contracted Activity	16	16	0	16	16	0	(0)
Mental Health Services - Other	252	791	(540)	252	791	(540)	(0)
MH - Specialist Services	1,053	1,053	0	1,053	1,053	0	0
Mental Health Transformation	219	121	97	219	121	97	(0)
Mental Health - Individualised Commissioning	7,328	6,553	774	7,328	6,553	774	(12)
Mental Health Neighbourhood	599	487	112	599	487	112	0
MENTAL HEALTH SERVICES - WINTER RESILIENCE	0	0	(0)	0	0	(0)	0
DEMENTIA	109	109	(0)	109	109	(0)	0
Total - Mental Health	45,424	45,241	183	45,424	45,241	183	35

The Mental Health directorate concluded 21-22 with a year-end underspend of 183k.

Pennine Care – A year end settlement of £33.9m was agreed with Pennine Care. This included new investments in Children & Young People and Adults Services, taking account of in-year slippage due to delayed. Into 22-23 there will be significant challenges across GM in order to deliver the place based outcomes in line with affordability, while working towards levelling up Mental Health services across GM.

Other Providers –We have fulfilled our commitment to support Community MH through additional investment in enhanced capacity at Richmond Fellowship and to support the Living Life Well service expansion.

Individualised Commissioning in Mental Health – is underspent against budget this financial year. As with CHC, there were no Winter spikes. One of the main drivers of Winter pressures in previous years is the PICU placements which can be extremely expensive. All male PICUs since August have been funded from other areas of Mental Health.

Mental Health Investment Standard (MHIS) – Not all of the spend above is eligible for inclusion against MHIS. However the CCG has achieved its MHIS in 21-22 by demonstrating increased investment in line with our allocation. The key drivers being:

- Investment in CYP Access and Adult and Older People SMI.
- GMMHFT Eating Disorders
- CYP health commissioned packages of care
- Richmond Fellowship enhanced capacity

	2021-22 Programme Growth	2021-22 Target MHIS Spend (£000's)	2021-22 Actual Spend (£000's)	Excess in delivering MHIS (%)	Excess in delivering MHIS (£000's)
Mental Health Investment Standard (MHIS) Achievement	3.75%	45,389	46,973	3.49%	1,584

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 M11
Prescribing	44,641	44,613	28	44,641	44,613	28	5
Delegated Co-commissioning	40,707	40,852	(146)	40,707	40,852	(146)	1,165
Local Enhanced Services	4,552	4,429	123	4,552	4,429	123	(11)
Out of Hours	2,420	2,418	2	2,420	2,418	2	1
Primary Care IT	1,594	1,533	60	1,594	1,533	60	17
Central Drugs	1,403	1,479	(76)	1,403	1,479	(76)	(7)
Medicines Management - Clinical	539	451	88	539	451	88	2
Oxygen	395	437	(42)	395	437	(42)	(6)
Commissioning Schemes	310	288	22	310	288	22	0
Primary Care Investments	291	285	5	291	285	5	2
GP FORWARD VIEW	18	4	14	18	4	14	0
Total - Primary Care	96,868	96,789	79	96,868	96,789	79	1,170

Prescribing – Prescribing spend for the year was £44,613k which is an increase of 1% on last year. This change is primarily driven by increased prices for drugs, which we were able to factor into budget setting. The Medicines Management Team have been heavily involved in the vaccination programmes, but have still contributed £500k to TEP through a focussed effort on reducing spend at those GP Practices with the highest spend. A number of new rebate schemes have helped to contribute to the TEP saving.

Delegated – The M12 overspend of £146k is made up of: a GP Additional Roles and Responsibilities (ARRS) pressure of £252k, a Winter Access Fund pressure of £40k. We prudently increased the QOF position by £145k due to the ambiguity and complexity around 21/22 QOF achievement. This is offset by underspends in GP Contracts (£88k); Direct Enhanced Services (£175k); Premises (£73k); Dispensing / Prescribing (£85k); and other GP Services (£61k). £187k of this underspend is being reinvested in Primary Care non recurrently.

The ARRs and Winter Access Fund pressure is purely presentational and the CCG received an additional allocation of £40k for Winter Access Fund and a further £252k for ARRS as a P13 adjustment. Currently the CCG has 55.6% of ARRS funding built into baseline allocations. T&G are projecting to utilise 78% of the available ARRS funding in this financial year. Therefore, the true Delegated position is a £149k underspend. The Winter Access Fund is a non-recurrent £1.04m fund available to Primary Care over the winter period.

Local Enhanced Services – The £123k underspend at M12 relates to prior year benefits for LCS schemes (£30k), further in year underperformance on activity based LCS schemes (£38k), underperformance on the Minor Ailments Pharmacy activity (£42k) and an underspend on Meeting room expenses (£13k). Due to the COVID-19 Pandemic, many of the activity based services that would usually happen in a face to face environment has been low. The movement of £6k from last month can be attributed to movement in activity for the LCS schemes.

Central Drugs – are calculated nationally to apportion unidentified prescribing costs which cannot be directly attributed to practices. There has been an overspend against budget of £76k.

Home Oxygen – has seen an overspend of £42k which is primarily due to an increase in electricity costs. This will continue to cause additional pressure during 22.23 as electricity prices continue to rise sharply.

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 M11
Adult Joint Funded Continuing Care Personal Health Budgets	5	1	4	5	1	4	0
CHC Adult Fully Funded	8,303	7,695	608	8,303	7,695	608	(109)
CHC Adult Joint Funded	647	531	117	647	531	117	35
CHC Adult Personal Health Budgets	3,110	3,191	(80)	3,110	3,191	(80)	(130)
CHC Assessment & Support	972	866	106	972	866	106	(2)
Children's CHC Personal Health Budgets	38	36	2	38	36	2	0
Children's Continuing Care	132	228	(97)	132	228	(97)	(101)
Funded Nursing Care	1,783	1,871	(88)	1,783	1,871	(88)	46
Total - Continuing Care	14,990	14,418	572	14,990	14,418	572	(262)

CHC – There was an underspend in Continuing Healthcare in 21/22. This was mainly driven by there being no Winter spike as anticipated. Also up to 4 weeks of packages discharged from hospital were funded from HDP (Hospital Discharge Plan). This has also reduced the spend on Fast Tracks.

FNC – Funded Nursing Care continues to be at lower levels than previous years. In the financial years pre-COVID there were on average circa 215 patients with Funded Nursing Care with TMBC at any point in time. This has been on average 165 for this financial year.

RESTITUTIONS – There have been more restitutions arise in year than had been provided for at the end of the last financial year. It is anticipated by the CHC team that there will be further ones arising from a reduction in referrals this year so an anticipated further increase has been accounted for this financial year.

Community

	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 M11
Community Services	38,652	38,964	(312)	38,652	38,964	(312)	(314)
INTERMEDIATE CARE	3,218	3,218	(0)	3,218	3,218	(0)	852
Hospices	689	692	(2)	689	692	(2)	(2)
Wheelchair Service	515	528	(13)	515	528	(13)	(2)
Palliative Care	193	149	44	193	149	44	11
Total - Community	43,267	43,550	(283)	43,267	43,550	(283)	545

The majority of the community services budget relates to services provided by the ICFT, which is within the scope of the block contract.

Lung Health Checks – Funding of £1,610k was received to fund a targeted lung cancer screening programme which selects participants from a local population at high risk of lung cancer. An additional 2,000 patients were screened as part of the programme. The increase in screening has resulted in an additional expenditure of £496k at Manchester FT as the screenings have identified cases earlier than would normally be expected.

Ageing Well – Funding of £1,296k was received as part of the Ageing Well programme. This was invested in existing services (Digital Health and IUCT) and also new services aimed to assist High Intensity Users of A&E and improving the Community Response Service.

Discharge to Assess – With the Hospital Discharge Plan (HDP) of Discharge to Assess (D2A) the CCG were able to claim for pre-assessment placements costs of patients discharged from hospital for the first 4-6 weeks. (6 weeks claimed up to end June, 4 weeks claimed July onwards). The CCG and LAs worked collaboratively to ensure that all related costs for HDP were claimed for to maximise funds available to the CCG.

The total in year claim was £3.217m. The spend was predominantly with TMBC and DCC. The CCG received full funding for this spend by M12.

HDP funded ~400 patients to have a placement/package of care for up to 4 weeks. It also funded other expenditure which aided a timely discharge from hospital so that assessments would be made in a more appropriate setting and free up hospital beds.

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 M11
Better Care Fund	14,152	14,149	3	14,152	14,149	3	3
Property Services	3,661	3,765	(104)	3,661	3,765	(104)	(178)
NHS 111	1,656	1,655	2	1,656	1,655	2	(19)
Patient Transport	1,211	1,189	22	1,211	1,189	22	(5)
Programme Projects	649	661	(12)	649	661	(12)	1,968
Safeguarding	557	523	35	557	523	35	167
Clinical Leads	325	322	3	325	322	3	(23)
Transformation Funding	202	202	0	202	202	0	(33)
Nursing and Quality Programme	213	196	16	213	196	16	16
Commissioning - Non Acute	31	37	(6)	31	37	(6)	(22)
Commissioning Reserve	(1,422)	(292)	(1,130)	(1,422)	(292)	(1,130)	(1,123)
Total - Other	21,235	22,406	(1,171)	21,235	22,406	(1,171)	751

Better Care Fund – There has been a total spend of £14,149k on the Better Care Fund, an increase of over 5% on 2020.21. This is in line with the minimum spend for BCF which is mandated centrally.

£530k was spent on the Greater Manchester Clinical Assessment Service (CAS). The CAS manages calls made to 999 and urgent calls to NHS 111. Funding will continue into 22.23 after a review identified a number of patient benefits arising from the service.

Patient Transport - underspent by £22k as the cost of a number of funded local transport schemes were eligible to be claimed under the Hospital Discharge Programme.

Funding Without Prejudice – There were 3 placements funded which did not meet the criteria of D2A as they were already discharged but had not yet had their assessment. These ended within the financial year and either went on to be funded from elsewhere in the CCG budget or were LA funded.

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 M11
Finance	1,235	1,228	7	1,235	1,228	7	9
Commissioning	894	850	44	894	850	44	6
CEO/Board Office	523	524	(1)	523	524	(1)	(3)
ADMINISTRATION & BUSINESS SUPPORT	423	423	0	423	423	0	0
Corporate Costs & Services	361	360	1	361	360	1	1
IM&T	328	320	8	328	320	8	(0)
Communications & HR	210	210	(0)	210	210	(0)	(0)
IM&T Projects	147	143	4	147	143	4	1
Nursing	123	123	0	123	123	0	0
Estates & Facilities	104	104	0	104	104	0	(0)
Chair & Non Execs	91	91	0	91	91	0	0
Corporate Governance	76	75	1	76	75	1	(1)
Contract Management	68	67	1	68	67	1	1
Human Resources	46	49	(3)	46	49	(3)	(4)
Equality & Diversity	29	29	(0)	29	29	(0)	(0)
QIPP	128	0	128	128	0	128	128
General Reserve - Admin	3	0	3	3	0	3	0
Total - CCG Running Costs	4,790	4,596	194	4,790	4,596	194	139

The CCG received an allocation of £4,790k to fund running costs in 2021/22. 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.

This includes an additional £234k to fund the 6.3% pension uplift with all NHS employers need to pay – all of which is coded to the finance directorate as this is managed centrally by NHSE, rather than being built into individual budgets.

£128k of corporate QIPP savings have been achieved this year, contributing towards the full realisation of the CCG level QIPP targets from Month 10. This is primarily made up vacancies and other slippage in staffing budgets (e.g. business mileage, expenses and printing).

Beyond this there was further underspend of £66k, primarily relating to slippage against staffing budgets.

Adult Services	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Actual to date £000's	Variance £000's
Adults Commissioning Service	58,329	(20,178)	38,151	38,412	(261)
Adults Neighbourhood Teams	9,263	(323)	8,940	7,801	1,139
Integrated Urgent Care Team	2,181	(92)	2,089	2,076	13
Long Term Support, Reablement & Shared Lives	14,850	(1,192)	13,658	12,767	891
Mental Health / Community Response Service	5,458	(1,481)	3,978	4,005	(27)
Senior Management	1,230	(27,343)	(26,113)	(25,351)	(761)
TOTAL	91,312	(50,608)	40,703	39,709	994

BUDGET VARIATIONS

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

Underspends:

- **£1,237k** - There are a number of core vacant posts across the directorate. Funding has also been allocated from the Contained Outbreak Management Fund (COMF) which supports the costs for those staff working on outbreak management.
- **£850k** - Hospital Discharge Funding has been received as a contribution towards additional costs in the Community Equipment Store, which provides mobility/disability equipment to service users
- **£724k** - The work of the Reablement service to support patients discharged from hospital, is now being part-funded through the NHS' Hospital Discharge Programme
- **£569k** - Support at Home has received Contain Outbreak Management Funding which is supporting the costs of the Support of Home Model. This is offset by reductions in Continuing Healthcare income and client contributions towards care based on current client assessments. There is also a reduction in demand for off-contract homecare placements as clients are being supported within contracted service provisions.

BUDGET VARIATIONS (continued)

- **£558k** - Day Services costs are expected to be reduced overall, with several contracted services not expected to resume at all during FY21/22. However, the use of Day Services for one-to-one support has increased during the pandemic, at a greater cost to the budget for off-contract provision. Infection Control Funds have been allocated to in-house Day Services, supporting work to manage outbreaks and reduce COVID infections
- **£481k** - Costs of the Direct Payments function have been offset due to a 342k clawback of funds from Client Managed Account Balances, currently displayed as a debtor anticipating income to arrive in 22/23. Historically, payments have been made on the basis of commissioned hours, but actual service uptake has been lower and it is now planned to recoup most of the current balance.
- **£80k** - Minor cost reductions have arisen across all areas in the directorate.

Pressures:

- **(£1,365k)** - Residential & Nursing placements have remained stable, the variation has derived from budgeting methodologies.
- **(£607k)** - There has been an increase in demand in supported accommodation placements, both in terms of numbers of clients either as new demand or transitioning into adulthood and the average weekly rate of the placement type has seen an increase due to client needs.
- **(£887k)** - Increased in assessed hours required by clients who are supported within the internal supported accommodation properties. When the 21/22 budget was set, it was based on the service supporting 7048 hours per week. This has increased to 7565 assessed per week, which is showed in the increase in staffing related costs. Mount St and Hart St which have been part of the resettlement scheme have seen the largest change in assessed hour requirement.
- **(£164k)** - Housing benefit income has reduced in both Supported Accommodation and Long-term Support due to the assets of some clients rising above the reaching the £16k benefit threshold
- **(£146k)** - There has been an increase in demand in off contract Mental Health supported accommodation placements, both in terms of numbers of clients either as new demand or transitioning into adulthood and the average weekly rate of the placement type has seen an increase due to client needs.

SAVINGS

- **(£336k)** Adult Services intended to deliver £665k in Resettlement savings from the replacement of expensive out-of-borough placement with in-house provision, whilst improving quality of life for service users.

£329k of savings have been delivered for 21/22 leaving a shortfall of £336k. The full savings target has not been achieved due to a number of placements not being in the best interest of the service user either due to changes in circumstances or a change in their presentation which has resulted in them needing more intensive support than planned.

However, in addition to the savings achieved the project has supported 11 more people who would have moved into out of borough placements if this work had not been completed.

Scheme	Savings Target 21/22 £000's	Not expected to be delivered £000s	Achieved £000's
Out of borough savings	665	336	329
Oxford Park	11	11	0
Closure of Day Services	0	0	11
Total	676	347	340

Childrens Services- Social Care	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Actual to date £000's	Outturn Variation £000's
Child Protection & Children In Need	8,315	(503)	7,813	8,124	(311)
Children's Social Care Safeguarding & Quality Assurance	2,052	(10)	2,042	1,816	226
Children's Social Care Senior	639	(7,269)	(6,630)	(6,721)	90
Early Help & Youth Offending	1,071	(689)	382	375	7
Early Help, Early Years & Neighbourhood	6,601	(2,362)	4,239	3,943	296
Cared for Children (External	28,538	(519)	28,020	31,291	(3,271)
Cared for Children (Internal Placements)	11,468	(184)	11,284	12,607	(1,323)
Cared for Children (Support Teams)	7,307	(112)	7,195	6,751	444
TOTAL	65,993	(11,648)	54,345	58,185	(3,840)

BUDGET VARIATIONS

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

Underspends:

- **£704k** – Underspend on council general funded staffing posts due to vacancies and recruitment and retention issues.
- **£669k** - Underspend on Interagency Adoption Fees. The underspend is largely due to an increased number of children that are able to be placed with adopters from the Regional Adoption Agency; therefore avoiding the need to pay interagency adoption fees. .
- **£269k** - Additional grant income including an additional £34K in relation to the Holiday Activities and Food Programme (HAF), additional £162K Home Office Funding for additional Unaccompanied Asylum Seeking Children, Apprenticeship levy (£73K) and other minor grants
- **£397k** - Overall underspend on resources for children with disabilities; including personal care, homecare and community based short breaks. The forecast underspend is also partially due to additional continuing care funding and direct payment recoveries.
- **£387k** – Additional CCG support for health related costs on transformation schemes related to Children's services within the Section 75 agreement.

BUDGET VARIATIONS

- **£107k** - Underspend on staff travel due to reduced travel during the pandemic
- **£92k** - Underspend on premise related expenditure primarily due to delays in opening the short break and assessment units and also delays in receiving the final two transitional support properties.

Pressures:

- **(£4,497k)** - Overspend on external residential placements due to the number of Cared for Children (CfC) and the cost of placements. In addition there are a number of care leavers in placements paid for by Children's Services that are tenancy ready but are unable to move on into their own property due a lack of social housing stock which accounts for £1.326m of the total pressure on external placements. There is also an increased number of Unaccompanied Asylum Seeking Children.
- **(£1,445k)** - Overspend on internal placements due to the number of Cared for Children (CfC) and payments for children that are no longer cared for (adoption allowances, SGOs).
- **(£34k)** - Additional payments to schools, community and voluntary organisations to deliver the Holiday Activities and Food Programme (HAF) as a result of an increase in the grant allocation
- **(£108k)** - Overspend on internal transport recharge costs for children due to the number of journeys and cost of the journeys.
- **(£313k)** - Overspend on professional services including translation, therapy and mentoring, nursery fees, assessment units and placements for children that are not cared for.
- **(£46k)** - Overspend on financial assistance payments to families.
- **(£20k)** - Overspend in relation to the Local Offer for Care Leavers primarily due to financial support to those young people attending university

SAVINGS

Scheme	Savings Target 21/22 £000's	Not expected to be delivered £000s	Achieved £000's
Portage Review	10	0	0
Reduction in Signs of Safety Training Budget	0	0	10
Review of Contact Centre	70	0	70
Alignment of services to neighbourhoods model	64	0	64
Alignment of services to neighbourhoods model	32	0	32
Duty and Locality Teams	235	0	235
Review of staffing	81	0	81
Total	492	0	492

Education	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Actual to date £000's	Variance £000's
Access Services	17,195	(13,447)	3,747	4,033	(285)
Assistant Executive Director - Education	437	(112)	326	131	195
Education Improvement and Partnerships	1,177	(732)	445	267	179
Schools Centrally Managed	1,876	(219)	1,657	1,546	111
Special Educational Needs and Disabilities	11,368	(10,076)	1,291	1,068	223
TOTAL	32,053	(24,586)	7,467	7,045	422

BUDGET VARIATIONS

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

Underspends:

- **£253k** - Staffing expenditure is £325k less than budget due to part and full year staffing vacancies partly offset by severance costs, for non-grant funded area. This is further offset by the £72k vacancy factor included for the service.
- **£149k** - A review of the spending has been undertaken to understand commitments in year, which has resulted in a budget saving. This will be utilised to mitigate pressure on the delivery of savings in 2021/22, and support the shortfall on traded services income within Education.
- **£75k** - Additional Central Schools Service Support Grant received in 2021/22 has resulted in a reduction to the budget the council have had to put into this area as the grant does not fully cover the cost of this work. This identified saving is being offered towards the 2022/23 savings.
- **£71k** - A reduction in the use of associates within the Education Psychology (EP) team and a reduction in the contract with Salford has led to a projected saving on professional fees this financial year further to the review of the service. This is in line with growing the service internally to reduce external costs.
- **£57k** - Funding received from the Covid Outbreak Management Fund to support the costs of staff who have been involved in containing the Covid outbreak.
- **£108k** - Other minor variations under £50k.

BUDGET VARIATIONS (continued)

Pressures:

- **(£269k)** - SEN Transport - pressure has materialised above the pressure allocation. 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. £33k of this pressure relates to additional costs of transporting pupils in the Summer term due to social distancing measures being put in place during the Covid 19 situation.
- **(£89k)** – The Education service under achieved its traded income target by £89k due to a reduced buy in to services, £24k of the £89k is related to Covid and lockdown restrictions. This is again a significant improvement from the £139k previously reported due to further increased buy in of services. The remaining pressure is being mitigated through the savings identified through budget review and the services involved in trading holding vacancies.
- **(£80k)** - There is a decrease in Education Welfare penalty notice income due to changes in government legislation during the Covid 19 lockdown periods.

SAVINGS

- **£113k** - There is reduced demand on the budget for Teachers retirement pension costs. This will be offered for additional savings in 2022/23.

Scheme	Savings Target 21/22 £000's	Not expected to be delivered £000s	Achieved £000's
Behaviour & Attendance Offer	124	70	54
Pensions Increase Act	88	0	201
Total	212	70	255

Service Area	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Actual to date £000's	Variance £000's
Population Health	16,246	(1,403)	14,843	13,846	997
TOTAL	16,246	(1,403)	14,843	13,846	997

BUDGET VARIATIONS

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

Underspends:

- **£572k** - A contribution is allocated from the Contain Outbreak Management Fund (COMF), to support COVID testing and outbreak management work carried out by the service
- **£63k** - Staffing costs are less than budget due to several vacancies within the core Population Health team.
- **£123k** - Additional one off savings have materialised at Period 10, due to changes made to the programmes of work within Population Health that have been necessary to support with the Omicron variant, which have been funded via covid grant.
- **£195k** - Prescribing costs are lower than budget due to service delivery changes and the impact of the pandemic. A review is currently planned for March 2022.
- **£108k** - The Population Health Contract with the ICFT was budgeted to increase by 200k in cost anticipating pay awards and other inflation. However more recent NHS guidance has confirmed that inflation is less than expected due to efficiencies now being required of the providers, and the overall uplift has been agreed at only £92k.
- **£96k** - There are various minor cost reductions across various Population Health programmes.

Pressures:

- **(£22k)** – Various minor overspends across the directorate

SAVINGS

- **(£93k)** - The recommissioning of the Be Well Health Improvement Fund was intended to secure savings from FY21/22, but has not progressed on schedule with delays caused by COVID. Savings have been fully identified for FY22/23 so this will not be a continued pressure.

Scheme	Savings Target 21/22 £000's	Not expected to be delivered £000s	Achieved £000's
Schools Health & Wellbeing Reductions	13	0	13
Health Improvement Recommissioning	93	93	0
CYP Emotional Health and Wellbeing	16	0	16
Sport and Leisure	150	0	150
Integrated Drug and Alcohol services	200	0	200
Total	472	93	379

Quality & Safeguarding	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Actual to date £000's	Outturn Variation £000's
Safeguarding and Quality Assurance	388	(241)	147	147	0
TOTAL	388	(241)	147	147	0

BUDGET VARIATIONS

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

Underspends:

- **£14k** - Employees - underspend mainly due to a part year vacant post.
- **£9k** - Premises Related Expenditure: Reduced costs for room hire – Training courses have been delivered online due to Covid
- **£6k** - Transport Related Expenditure: Reduced transport related costs as a result of Covid - training courses are being delivered online.
- **£60k** - Supplies and Services: Reduction in commissioned services for training courses and a number of training courses are being delivered online.
- **£6k** - Recharge Expenses: Reduction in printing and supplies & services recharges as a result of Covid, as staff are continuing to work from home.

Pressures:

- **(£93k)** – Capital and Reserve Movements – Underspend transferred to reserve for future funding and investment in the jointly commissioned service.
- **(£2k)** – Income – Minor underachievement of income target.

Operations and Neighbourhoods	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Actual to date £000's	Variance £000's
Community Safety & Homelessness	7,380	(2,744)	4,635	4,998	(363)
Cultural & Customer Services	3,398	(358)	3,040	2,767	272
Engineers, Highways & Traffic Management	14,646	(10,844)	3,802	4,969	(1,167)
Management & Operations	1,399	(2,738)	(1,338)	(1,164)	(174)
Operations & Neighbourhoods Management	30,938	(31)	30,907	30,709	198
Operations & Greenspace	5,631	(439)	5,192	4,870	322
Public Protection & Car Parks	4,274	(3,027)	1,247	573	674
Waste & Fleet Management	10,289	(6,238)	4,051	4,582	(530)
Markets	977	(1,187)	(209)	(234)	24
TOTAL	78,932	(27,605)	51,327	52,070	(743)

BUDGET VARIATIONS

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

Underspends:

- **£322k** - Underspends in Operations & Greenspace predominantly on Street Cleansing Waste Disposal Costs as a result of the waste now being disposed of through the Waste Levy at a reduced cost per tonne.
- **£697k** - Engineers staffing underspends due to a number of vacant posts, pending service redesign. This partially offsets expected income shortfalls as detailed under the pressures section
- **£70k** - Contribution from the Waste Levy Reserve to partially offset the expected shortfall in savings from proposed 3 weekly bin collections and charging for replacement bins
- **£272k** - Underspend across Cultural & Customer Services, primarily on staffing costs and purchase of Library materials in order to mitigate known overspends elsewhere in the Directorate
- **£247k** - There was a net saving across Waste and Transport levies in 2021/22, this is due to a combination of timing issues of when the budget was set and when the final allocations are agreed and latest data from GMCA indicating reduced tonnages resulting in a reduction in the current year forecast. The figure also includes a rebate of £135k on the Waste Levy

BUDGET VARIATIONS (continued)

- **£89k** - Reduction in the forecast subsidy required to fund Temporary Accommodation costs not funded by Housing Benefits. This is as a result of lower cost accommodation being secured
- **£1,589k** - Allocation of Covid funding to finance additional and core service costs in Homelessness Services, Licensing & Enforcement and Customer Services.

Pressures:

- **(£136k)** - There was a shortfall of income in the Bereavement Service. This is due to the replacement cremator project impacting on the number of funerals the Council are able to deliver each week. Capacity has been reduced by 15 funerals per week until the project is completed, which is now estimated to be May 2022
- **(£228k)** - There continues to be a shortfall in Car Parks income due to a combination of COVID and legacy budget issues. A car parking review will aim to address this issue in subsequent financial years.
- **(£156k)** - Business Rates - backdated Business Rate charges have been incurred on 5 car parks following a revaluation of the rateable values.
- **(£1,094k)** - Engineers income budgets are historic and work is required to align them to the capital programme. There was a shortfall this financial year, however this is partially offset by underspends on staffing budgets in Engineers pending a planned service redesign. Further work will be carried out in this area in conjunction with project and service managers.
- **(£280k)** - The Council has a statutory duty as Lead Local Flood Authority (LLFA), in order to fulfill its function as a statutory consultee there is a need for external support due to the specialist nature of these enquiries / developments. There has been an accumulation of related expenditure in excess of available budget. This is due to the increased demand for planning applications which results in the requirement for additional resource and specialist advice.
- **(£82k)** - Winter Gritting expenditure exceeded the available budget. It should be noted that the Council benchmark well against statutory neighbours for this function. The recurrent budget shortfall needs to be addressed within the 2022/23 Directorate budget.
- **(£300k)** - There is a recurrent budget pressure in the Homelessness Service within the ABEN Project (A Bed for Every Night). The Council incur security costs for a number of properties where service users are supported. These costs have never been funded by the grant allocation received from GMCA.
- **(£159k)** - An invoice relating to 2019-20 for a core Homelessness Contract was found to be outstanding
- **(£729k)** - Additional COVID related expenditure in the Homelessness Service on dispersed properties. A significant proportion of this relates to properties that the Council has rented on behalf of service users to comply with social distancing regulations. This cost has been funded through the Covid Grants highlighted in the top section
- **(£44k)** - Other minor variations across the Directorate

SAVINGS

- **(£393k)** - There was a delay in the implementation of 3 weekly bin collections and charging for replacement bins. Both schemes were implemented on 31st January 2022. It has been agreed that this will be partially offset by a contribution from the Waste Levy Reserve for 2021/22 as shown above
- **(£50k)** - The service redesign in the Homelessness Service has been delayed, due to capacity pressures elsewhere in the Homelessness Service. On 24 November 2021 the Executive Cabinet approved the serving of a 6 month notice period to terminate the existing Housing Options service contract with Jigsaw Homes. The service will be delivered within the Directorate at the end of the notice period supported by an associated service redesign to realise recurrent savings.
- **(£49k)** - The CCTV maintenance savings target was not achieved as a capital bid upon which the saving was dependant was not progressed. Further work is required around potential alternatives in 2022-23
- **(£119k)** - Targeted procurement savings across the Directorate did not materialise in 2021-22, work is ongoing with STAR procurement to address this but it is envisaged that this target will be extremely challenging to achieve given cost increases in fuel and materials over recent months.
- **(£100k)** - The commercialisation income target was not achieved in the 2021-22 due to a combination of COVID and capacity issues within the Directorate which has delayed the implementation of an associated strategy.
- **(£110k)** - The Neighbourhoods service redesign has been delayed due to increased COVID related resourcing demands on the service. This has been mitigated non recurrently by the use of Covid Outbreak Management Funding (COMF) to finance existing service expenditure.

SAVINGS (continued)

Scheme	Savings Target 21/22 £000's	Not expected to be delivered £000s	Achieved £000's
Bring Statutory Housing Service in house	50	50	0
Removal of 1 Cemetery Operative	30	0	30
Reduction in costs for Dog Wardens	12	0	12
Bring Security Activities in House	10	0	10
Transfer processing of street sweepings into the waste levy	200	0	200
Reduction of budgets for vehicle costs	100	0	100
Grounds Maintenance Staffing	53	0	53
Street Cleansing Staffing	20	0	20
Cancellation of the Tour of Britain Series, Tour of Britain and associated cycling events	140	0	140
Markets Events	50	0	50
Public Protection staffing review	110	110	0
CCTV Equipment	49	49	0
Removal of Staffing budget for Museum of Manchester Regiment (MMR)	70	0	70
Removal of excess budget	9	0	9
Reduce collection frequency - 3 weekly Blue Bin collections	130	106	24

SAVINGS (continued)

Scheme	Savings Target 21/22 £000's	Not expected to be delivered £000s	Achieved £000's
Reduce collection frequency - Black bin collections to 3 weekly	130	106	24
Charge for all new bins ordered	190	181	9
STAR Procurement	50	50	0
Review of customer services face to face offer	51	0	51
Review of book access points in post office	6	0	6
Removal of surplus staffing budgets	157	0	157
Design Charges	70	0	70
Highways maintenance efficiencies	67	0	67
Work with STAR to ensure procurement in Stores is best value and on contract	69	69	0
Extending commercial offer	100	100	0
Waste levy reduction	257	0	257
Transport Levy Reduction	0	0	0
Total	2,180	821	1,359

Growth	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Actual to date £000's	Variance £000's
Growth Management	287	0	287	241	46
Development & Investment	1,813	(831)	983	1,034	(51)
Economy, Employment & Skills	2,308	(1,411)	897	867	30
Major Programmes	500	0	500	500	0
Infrastructure	202	0	202	97	105
Planning	1,666	(1,211)	454	555	(100)
BSF, PFI & Programme Delivery	21,311	(24,126)	(2,815)	(2,815)	0
Asset Management	616	(336)	280	194	86
Capital Programme	1,645	(440)	1,206	1,148	58
Corporate Landlord	8,184	(2,361)	5,822	5,952	(130)
Environmental Development	576	(28)	548	494	54
Estates	1,401	(2,154)	(752)	(558)	(194)
School Catering	2,136	(2,132)	4	(26)	30
Vision Tameside	0	0	0	88	(88)
TOTAL	42,644	(35,028)	7,616	7,772	(156)

BUDGET VARIATIONS

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

Underspends:

- **£233k** - Reduced level of utility costs within the Council estate due to closure during covid restrictions
- **£138k** - Delays in recruitment to posts within Employment and Skills
- **£85k** - Delays in recruitment to posts within Building Control
- **£42k** - Non-recruitment to Director of Growth post
- **£132k** - Delays in recruitment to posts within the Capital Programme team
- **£171k** - Delays in recruitment to posts within Asset Management

BUDGET VARIATIONS (continued)

- **£77k** - Delays in recruitment to posts within the Estates service
- **£50k** - Reduced Actuals on professional services budget within the Estates Service
- **£129k** - Delays in recruitment to posts within Corporate Facilities service
- **£93k** - Delays in recruitment to posts within Planning
- **£131k** - Excess provision of 20/21 accrual for repairs and maintenance on the Council estate
- **£76k** - British Waterways Levy saving - liability period ended in 2020/21
- **£137k** - Backdated accommodation charge rebate
- **£111k** - Outstanding rent due for mobile phone aerials on the rooftop of Concord Suite
- **£101k** - 20/21 Covid Asymptomatic Testing Covid grant income to support cost of premises at Dukinfield Town Hall and Stalybridge Civic
- **£45k** - Pre- Planning Application fee additional income predominantly due to Godley Green Garden Village development
- **£44k** - Backdated rental income on the Council's Industrial estate
- **£53k** - PFI Contract manager post financed via the PFI contract affordability reserve
- **£53k** - Income from disposal of assets under £10,000
- **£59k** - Other Variations

Pressures:

- **(£129k)** - Reduced Actuals rent income at Droylsden Shopping centre (94k) and Hyde Shopping Centre (35k). This is a result of tenants vacating shopping centre units due to the Covid pandemic. This is an estimated variance pending the receipt of the annual accounts for both centres as the Council receives a share of the related annual profits realised.
- **(£191k)** - Agency employees covering vacant posts within the Planning Service
- **(£67k)**- Reduced income relating to Building Control fees
- **(£197k)** - Reduced hire of rooms income due to closed and reduced use of Council buildings during covid restrictions.
- **(£71k)** - Agency employees covering vacant posts within the Estates Service

BUDGET VARIATIONS (continued)

- **(£71k)** - 2020/21 GMCA Low Carbon Skills Fund grant debtor that will not be realised
- **(£200k)** - Estimated backdated Rent / Service charge for occupation of Ashton Primary Care Centre
- **(£204k)** - Fees relating to the disposal of assets that are not expected to be financed via future capital receipts
- **(£100k)** - Reduction in Estates surveyors recharge income
- **(£32k)** - Rateable value revaluations on Corporate Landlord buildings - backdated business rate liabilities
- **(£88k)** - Final retention payment relating to the construction of Tameside One

SAVINGS

- **(£300k)** - Non realisation of income expected by the lease of a floor in Tameside One.
- **(£39k)** - Decision pending to approve the increase of land charge fee rates
- **(£200k)** - Savings within the Tameside Additional Services (TAS) Contract are not expected to be delivered
- **(£35k)** - Planning restructure saving not delivered - partial contribution from the vacant Strategic Lead Transportation & Infrastructure post
- **(£52k)** - Decision pending to approve the allocation of external income contributions to existing posts
- **(£140k)** - Security and premises costs relating to Two Trees site demolition (£70k) and Loxley House community asset transfer (£70k)

SAVINGS (continued)

Scheme	Savings Target 21/22 £000's	Not expected to be delivered £000s	Achieved £000's
Reduction in posts, income generation from management fees and restructuring external budgets.	76	0	76
Asset Management Accommodation Strategy (operational)/ WorkSmart	177	140	37
Relocation of Droylsden Library and coming out of Community 7 Rooms	20	0	20
Lease Out of Tameside One Office Floor	300	300	0
Reduce Employment and Skills project budget by £10,000 (40%).	10	0	10
Future Income Generation – Contributions to post	52	52	0
Savings in Development Management pre-application advice and Planning Performance Agreements	7	0	7
Recurrent income Review Land Charges fees aligned to completion of Land Registry digitisation project to ensure that the remaining chargeable services are at an appropriate up to date level	57	39	18
Planning and Transportation Restructure	55	35	20
Reduction in costs associated with the Tameside Additional Services Contract (TAS)	200	0	0
Estates Property Rent Reviews	500	500	0
Total	1,454	1,066	188

Governance	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Actual to date £000's	Variance £000's
Democratic Services	746	(119)	626	547	79
Executive Support	1,762	(158)	1,604	1,316	288
Governance Management	190	(90)	100	100	0
Legal Services	1,565	(34)	1,532	1,611	(79)
Exchequer	61,510	(60,108)	1,401	2,237	(836)
Policy, Performance & Communications	1,787	(295)	1,491	1,444	47
HR Operations & Strategy	1,311	(677)	635	709	(74)
Organisational & Workforce Development	721	(103)	618	414	204
Payments, Systems and Registrars	2,114	(803)	1,311	1,139	172
TOTAL	71,706	(62,387)	9,319	9,517	(199)

BUDGET VARIATIONS

The overall net overspend includes additional costs and loss of income in Exchequer which is attributed to the impacts of COVID-19. Excluding the impact of COVID there is an underlying underspend against the total net budget. The net variance reflects a number of underspends and pressures including:

Underspends:

- **£620k** - Employee related expenses including training are less than budget due to a combination of vacant posts held, posts being recruited to, maternity leave, staff who are not in the Pension fund or may have opted out and the vacancy factor. There are Apprentice Levy Costs incurred of £30k however these are offset by the equivalent grant funding received
- **£58k** - There is £58k one off income for staff related time spent on Covid-19 related activities from the Contain Outbreak Management Fund
- **£92k** - Budget of £92k to increase the bad debt provision for Housing Benefit is not utilised as the current provision is considered adequate.
- **£58k** - Policy Projects is £58k under budget, £50k of this is in relation to planned projects for 21/22 that have not taken place due to COVID 19 and will be looked to be carried out in the 22/23 financial year

- **£233k** - Other minor variations of less than £50k across all services across the directorate. This includes underspends on Corporate Systems and Consultancy, Additional Income due to secondments, other additional Fee Income, underspends on Printing and Stationery.
- **£116k** - The Quality, Innovation, Productivity and Prevention programme (QIPP) from the CCG for April 21 to October 21 has resulted in additional income of £116k to TMBC. Any additional QIPP will be within the CCG

Pressures:

- **(£143k)** - The net value of costs recovered in respect of council tax and business rates debt collections costs are significantly less than budget due to delays and restrictions on the recovery processes due to the Covid-19 pandemic (£143k).
- **(£458k)** - There is an additional pressure due to the need to increase the level of the bad debt provision we currently hold for Council Tax Summons costs. The increase is needed due to a re-assessment of the level of the provision required for unpaid debts as a result of the COVID 19 Pandemic. There is an increase in the bad debt provision of (£486k) this resulting in a pressure of (£458k) in excess of budget
- **(£161k)** - The impact 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 restrictions on recovery processes in 21/22. It is hoped that recovery performance will increase next year as restrictions are removed. This is resulting in income recovery of (£161) less than budget
- **(£204k)** Details in relation to Housing Benefit Expenditure and subsidy are based on the 2021-22 housing benefit data from the Capita System; at the 31/03/2022 this is currently showing a (£204k) net cost in excess of budget. The final subsidy claim is not due to the DWP until the 30/04/2022 and further works are on going by the exchequer staff, we have closed on this latest data.
- **(£102k)** The service have worked with Capacity Grid in carrying out reviews in relation to Single person Discount (SPD), Empty Homes and Business Rates at a cost in 21/22 of (£102k). The Exchequer Service is currently working on the potential income generation resulting from these reviews, estimated income generation from the SPD Review is circa £550k, the Empty Homes Review £418k and Business Rates rateable finder £411k.
- **(£140k)** Additional cost of (£140k) in relation to the 20/21 Housing Benefit and Discretionary Housing Benefit payments year end adjustments due to the Final Subsidy claim.
- **(£128k)** Income is (£128k) less than budget due to a reduction in the number of schools purchasing HR, Payroll and Recruitment and Teacher Trade Union service.

SAVINGS

- **(£10k)** - Saving not expected to be achieved in relation to the Discontinuation of Life in Tameside and Glossop Website, this has been offset by other savings and underspends across the service.
- **(£10k)** - Generation of income through promotion of design function externally has not yet been implemented, this has been offset by other savings and underspends across the service.
- **(£20k)** - Review of staff structure – this will be completed in 2022/23 once arrangements for the ICS are clearer. Saving is being offset by vacancies and other underspends across the service.

Scheme	Savings Target 21/22 £000's	Not expected to be delivered £000s	Achieved £000's
Electoral registration	25	0	25
Review of staff structure - reducing staff hours	41	0	41
Review of staff structure	68	0	68
Review of workforce development budget - for one year and further review thereafter	20	0	20
Staff restructure	81	0	81
Review of staff structure	20	20	
Review software licences	5	0	5
Discontinuation of Life in Tameside and Glossop Website	10	10	0
Review of external advertising	5	0	5
Generation of income through promotion of design function externally	10	10	0
Not replacing trainee solicitor post	70	0	70
Total	355	40	315

Finance and IT	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Actual to date £000's	Variance £000's
Financial Management	3,524	(1,051)	2,473	2,428	44
Risk Management & Audit Services	1,948	(250)	1,698	2,303	(606)
Digital Tameside	4,765	(525)	4,240	3,213	1,028
TOTAL	10,237	(1,827)	8,411	7,944	466

BUDGET VARIATIONS

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

Underspends:

- **£177k** - Employee related expenses across the directorate are under budget by £177k. This is a combination of vacant posts held, posts being recruited to, maternity leave, staff who are not in the Pension fund or may have opted out resulting in £461k under budget however the directorate have a vacancy factor of (£245k). IR35 costs incurred for the Interim Assistant Director of Finance Position were (£39k), which are offset by underspends on the employee related expenses. There are Apprentice Levy Costs incurred of £54k however these are offset by the equivalent grant funding received
- **£8k** - There are other minor variations across the Financial Management, Risk Management and Audit Services of £8k under budget
- **£579k** - Additional one-off grant funding to support acceleration of Office 365 roll out to support more effective remote working.
- **£82k** - The move to Office 365 has meant that planned licence purchases are no longer required £82k.
- **£592k** - Other Minor variations across IT, including delayed implementation of some projects due to reprioritisation.

Pressures:

- **(£127k)** - Income is (£127k) less than budget in relation to the Schools trading with I.T. however this is offset by an underspend on the staffing related expenses by £99k. This is due to a change in the way this service is now delivered.
- **(£208k)** - The Net Budget pressure on not utilising the ICT Reserve as Not required as offset by significant underspends across the service.
- **(£627k)** - The level of Insurance costs charged to the provision and the contribution to insurance reserves was greater than anticipated following receipt of the actuarial review of insurance. The level of insurance provision and reserves is informed by an annual review from an independent insurance actuary. Figures can fluctuate year to year depending on the nature of the claims.

SAVINGS

Savings Performance:

- **(£10k)** - The saving for STAR Procurement is forecast not to be achieved due to the fee not being reduced in 21/22.

Scheme	Savings Target 21/22 £000's	Not expected to be delivered £000s	Achieved £000's
Asset Valuation Services	55	5	50
STAR procurement	10	10	0
Total	65	15	50

Corporate	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Actual to date £000's	Variance £000's
Chief Executive	263	0	263	254	9
Corporate and Democratic Core	3,628	(222)	3,406	3,262	144
Democratic Processes	1,490	(79)	1,411	1,371	40
Investment and Financing	11,779	(4,189)	7,590	6,717	873
Contingency	(2,980)	(9,373)	(12,353)	(13,213)	860
TOTAL	14,180	(13,863)	317	(1,609)	1,926

BUDGET VARIATIONS

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

Underspends:

- **£67k**- MRP charges lower than initial budget due to reduced capital spend in 2020/21
- **£360k** - Interest charges lower than budget due to no additional borrowing being undertaken during 2021/22 (£30m of new borrowing assumed in the 21/22 budget).
- **£74k**- Manchester Airport income above budget due to increase in rental income and interest on previous missed payments
- **£61k** - Additional unallocated income relating to previous years which cannot be allocated to services.
- **£258k** - Additional interest relating to deferred loan and interest payments
- **£63k** - Interest income higher than anticipated due to rising interest rates and higher cash balances
- **£1,061k** - Release of unallocated contingency budget to support increased costs across the Council.
- **£292k** - Received sales, fees & charges income compensation grant to compensate income losses in the period April - June 2021 due to COVID. This wasn't budgeted for.
- **£90k** - There are other minor variations across the Corporate Democratic Core service of under £50k
- **£5k** - The Tameside MBC Coroners costs are £5k under budget, there is £15k expenditure that is directly attributable to Covid 19. This is a combined service Hosted by Stockport MBC in partnership with Trafford MBC and Tameside MBC, and these are the costs allocated to Tameside MBC..

- **Pressures:**

- **(£24k)** – Minor Variations in Capital Financing of under £50K.
- **(£142k)** – Increased staffing and other associated costs across the Council directly attributable to COVID.

SAVINGS

Savings Performance:

- **£98k** - A further additional saving of £98k on the Pension Increase Act payment we make to the Greater Manchester Pension Fund, this is in addition to the £50k saving for 21/22
- **£75k** - Additional savings from the prepayment of pension contributions to GMPF.
- **(£261k)** - Workforce cross cutting themes - these savings will materialise in Directorate budgets. Work is on going to reduce agency costs which will be reflected in lower employee costs across service areas.
- **(£45k)** - Salary Sacrifice Schemes - Level of savings unknown at this stage, total saving of £45k most likely won't fully materialise as a significant proportion was a saving associated with employees using The Council's car loan scheme which is unlikely to see high demand due to employees working from home.
- **£356k** - Council Tax Single Person Discount review - total savings forecast to be achieved is £456k which is an overachievement of £356k against the original £100k savings target. Over achievement due to the Single Person Discount review identifying more council tax claimants that needed correcting than originally anticipated. This saving will materialise as increased council tax income.

SAVINGS

Savings Performance:

Scheme	Savings Target 21/22 £000's	Not expected to be delivered £000s	Achieved £000's
MRP overpayment	1,299	0	1,299
Manchester Airport Investments	1,062	0	1,088
Pension Advanced Payment	460	0	535
Venture fund	13	13	0
Capital Financing	40	0	40
Total	2,874	13	2,962

Local Authority Savings Progress

2021/22 Savings	Budget Report	March 21 Board	May 21 Board	July 21 Board	Sept 21 Board	Dec 21 Board	March 22 Board	21/22 Outturn
RED	651	651 ↔	1,134 ↑	543 ↓	1,208 ↑	329 ↓	329 ↔	329 ↔
AMBER	3,367	3,786 ↑	2,435 ↓	2,682 ↑	2,017 ↓	1,684 ↓	1,521 ↓	1,392 ↓
GREEN	4,912	4,493 ↓	5,362 ↑	5,706 ↑	5,706 ↔	5,719 ↑	5,751 ↑	6,013 ↑
Mitigating savings	0	0 ↔	242 ↑	242 ↔	638 ↑	1,536 ↑	1,536 ↔	1,536 ↔
Total	8,930	8,930 ↔	8,605 ↓	8,605 ↔	8,948 ↑	9,056 ↑	9,137 ↑	9,270 ↑

SAVINGS PROGRESS

The 2021/22 Revenue Budget, approved by Full Council on 23 February 2021, included savings targets in respect of a vacancy factor and savings to be delivered by management. Combined with savings identified in previous years, the total savings reflected in Council budgets in 2021/22 was £9,322k. Of that total £8,930k were new savings for 2021/22 and these were subject to separate additional monitoring throughout the year.

£1,196k of the new planned savings for 2021/22 have not been delivered either because progress has been delayed or because the original plans are now not deliverable. Services have identified alternative mitigating savings in 2022/23 to the value of £1,536k, which means that total new savings delivered in 2021/22 are £9,270k. However, £1,305k of these mitigations are one-off savings in 21/22 which are not available in future years. **A number of savings remain rated as red or amber where some element of the planned savings has been delivered in 2021/22 but further work is required to ensure full delivery of the saving in 2022/23.** Failure to ensure all planned savings are delivered in full in 2022/23 will place further financial pressures on budgets and will increase the scale of the financial challenge for future years.

Vacancy Factor - The total vacancy factor for 21/22 is £4,669k. Underspends relating to vacant posts at the end of the year was £5,883k. However a number of these are being covered by agency staff which across the council amounted to (£5,042k) overspent. This gives a net underspend across the council of £841k on employee costs. This also includes £1,168k of COVID related additional cost which should not occur in future years.

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 £
Cap Finance, Contingency and Corporate Costs	Specialist advice in relation to Demand Management across Tameside and Glossop - Work approved by Executive Cabinet and SCB in 2020	Transfer from	46,943
Children's Education	Virtual Head Extension of Role Funding - This additional funding is earmarked to support a joint working programme which will not take full effect until 2022/23.	Transfer to	100,000.00
Children's Education	School Improvement Monitoring and Brokering Grant - Unspent grant to be carried forward to support School Improvement related activity in 2022/23	Transfer to	35,000.00
Children's Social Care	DSG transfer from reserve due to unachieved Portage Service Saving to DSG	Transfer from	42,030.00
Children's Social Care	Cash 4 Kids reserve draw down to cover expenditure	Transfer from	777.00
Children's Social Care	Early Help Innovation reserve draw down to cover related costs	Transfer from	162,588.45
Children's Social Care	Youth Justice Service transfer to reserve	Transfer to	62,354.79
Children's Social Care	Remand grant underspend to reserve	Transfer to	38,216.75
Children's Social Care	Supporting Families unspent grant	Transfer to	174,631.22
Children's Social Care	Transfer to reserve DSG underspend due to vacant post within Family Information Service (FIS)	Transfer to	7,273.00

Reserve Transfers

Reserve Transfers (continued)

Service	Details of request	Transfer to/from reserves	Amount to be transferred £
Finance and IT	Grant Thornton works performed on operational efficiency and refinancing components of PFI Schools engagement	Transfer from	77,500.00
Finance and IT	Funding of Mobile Devices smoothed over two years.	Transfer from	46,390.82
Finance and IT	Insurance Reserve Change in assessed level of reserves to revenue 21/22	Transfer from	503,819.64
Finance and IT	Contribution to Teachers Maternity Insurance reserve scheme. Scheme is self financing over the medium term but net cost/surplus will fluctuate between years.	Transfer to	158,991.28
Finance and IT	Grant for increases to local audit fees received in 21/22 - will be utilised to offset additional costs expected in 22/23.	Transfer to	41,685.00
Finance and IT	Cyber Security Revenue Grant carried forward to 22/23 to fund specific projects.	Transfer to	75,000.00
Finance and IT	Transfer to IT investment Fund for Replacement/Investment expenditure within the IT investment funding plan approved in 20/21.	Transfer to	527,280.00
Governance	Funding for a 2 year fixed term contract for a Senior Marketing Comms Officer (Included in previous monitoring reports)	Transfer to	90,000.00
Governance	Kickstart Workforce Programme Funding to fund expenditure in 2022/23.	Transfer to	16,350.00

Reserve Transfers

Reserve Transfers (continued)

Service	Details of request	Transfer to/from reserves	Amount to be transferred £
Governance	Children's Social Care Improvement Plan funding for Childcare Lawyer (Ass approved by Executive Cabinet in June 2021)	Transfer from	29,860
Growth	Targeted Investment in Ashton Moss and St Petersfield site Master planning	Transfer to	35,800.00
Growth	Youth Employment Scheme to support vulnerable cared for children.	Transfer to	52,038.41
Growth	Tameside Local Land Charges records have been successfully digitalised transferred and the searches transferred to HM Land Registry. The Council has received a transition payment on completion.	Transfer to	90,000.00
Growth	Following digitalisation of Local Land Charges records the Council has received new burdens money from HM Land Registry.	Transfer to	41,695.00
Growth	This transfer relates to Levelling Up Bids for Ashton and Stalybridge. This funds the cost of the external support procured to submit the Levelling Up Bids.	Transfer from	70,000.00
Growth	A targeted programme to create opportunities for cared for school leavers to ensure they are in employment, education or training.	Transfer from	22,044.34

Reserve Transfers

Service	Details of request	Transfer to/from reserves	Amount to be transferred £
Growth	This transfer relates to the Transpennine upgrade of Mottram bypass impact assessment and funds the cost of external support to the assessment process.	Transfer from	13,450.00
Growth Growth	To support the Council's Statutory Planning Policy activities, including contributing toward the preparation of planning documents such as Places for Everyone and the Local Plan	Transfer from	77,004.33
Growth	This transfer funds ongoing the development of the Strategic Asset Management Plan	Transfer from	16,800.00
Operations and Neighbourhoods	Transfer of unspent external Arts & Cultural grants to dedicated reserve to fund events in 2022-23 and future years	Transfer to	37,231.27
Operations and Neighbourhoods	Contribution from previous years unspent Arts grants to fund various cultural events in 2021-22	Transfer from	14,851.95
Operations and Neighbourhoods	Contribution from Network Rail who occupied land at Richmond Street Playing Fields for several years whilst undertaking essential repairs to the nearby railway line. The income will be used to benefit the residents of Tameside by providing improvements to greenspaces used in particular by residents of Ashton	Transfer to	207,331.84
Operations and Neighbourhoods	For use on essential Health and Safety Works in Stamford Park and works at Chadwick Dam in 2022-23	Transfer to	29,139.00

Reserve Transfers

Reserve Transfers (continued)

Service	Details of request	Transfer to/from reserves	Amount to be transferred £
Operations and Neighbourhoods	City of Trees Funding transferred to unspent revenue grant reserve to fund urban tree planting schemes in 2022-23 and future years	Transfer to	34,313.00
Operations and Neighbourhoods	Fleet Management / Maintenance Reserve - To fund increased maintenance costs in future years as the transport fleet ages.	Transfer to	282,656.17
Operations and Neighbourhoods	Fleet Management - drawdown to fund maintenance costs of Council fleet and equipment in 2021-22	Transfer from	145,620.13
Operations and Neighbourhoods	Unspent Community Safety Grant Funding transferred to dedicated reserve for use on Community Safety initiatives in future years	Transfer to	205,703.00
Operations and Neighbourhoods	Youth Services - Unspent Holiday Activity and Food (HAF) programme funds to reserve for use in 2022-23	Transfer to	34,432.85
Operations and Neighbourhoods	Youth Service- Use of previous years Serious Violence grant funding to hold a number of awareness workshops with young people across Tameside	Transfer from	42,276.62
Operations and Neighbourhoods	Contribution towards Welfare Rights posts	Transfer from	33,000.00
Operations and Neighbourhoods	Annual contribution from the George Byrom Trust Reserve towards the maintenance costs of Polebank Park, Hyde	Transfer from	17,583.02

Reserve Transfers

Reserve Transfers (continued)

Service	Details of request	Transfer to/from reserves	Amount to be transferred £
Operations and Neighbourhoods	Support from Waste Levy Reserve to partially offset the delay in the implementation of 3 weekly bin collections	Transfer from	70,000.00
Population Health	IRIS Programme 21/22	Transfer to	40,000
Population Health	Local Delivery Pilot Unspent Grant 21/22	Transfer to	9,354
Population Health	Alcohol Exposed Pregnancy Project Unspent Grant 21/22	Transfer to	15,406
Population Health	Better Mental Health Unspent Grant 21/22	Transfer to	104,000
Population Health	Forrest School Training - Contribution Millbrook Primary - Wellbeing Coordinator 22/23	Transfer to	5,700
Population Health	Core Bridges Contract Grant Funded Element for use in 22/23	Transfer to	20,063
Population Health	Project Management and Evaluation of Better Mental Health Programme 22/23	Transfer to	20,887
Population Health	Population Health Investment Funding towards Domestic Abuse Lead 21/22	Transfer from	39,769
Quality and Safeguarding	Transfer to Reserve from Adults Safeguarding Partnership Board Balance	Transfer to	40,385.32
Quality and Safeguarding	Transfer to Reserve from Children's Safeguarding Partnership Board Balance	Transfer to	52,155.86