

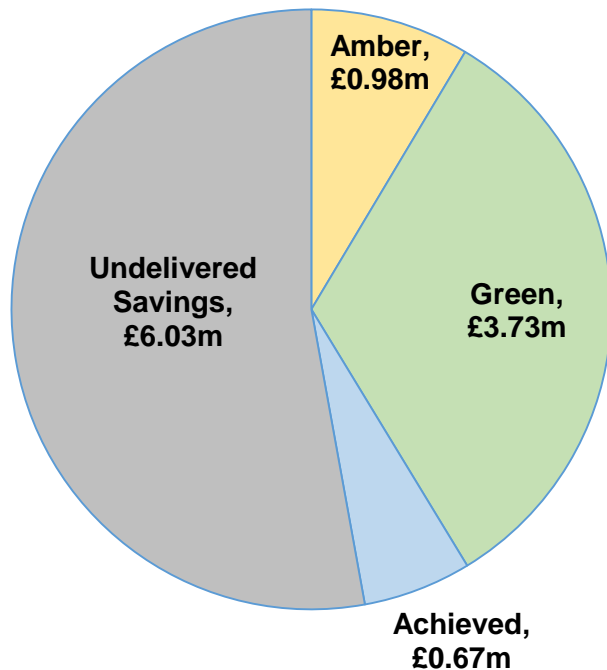
APPENDIX 2 – Strategic Commission Detailed Analysis

Contents:

| | |
|--|---------------|
| Overview of Progress | 2 - 4 |
| Local Authority Savings | 2 – 3 |
| CCG Savings & QIPP | 4 |
| Service Area Monitoring | 5 - 42 |
| Acute | 5 |
| Mental Health | 6 |
| Primary Care | 7 |
| Continuing Care | 8 |
| Community | 9 |
| Other | 10 |
| CCG Running Costs | 11 |
| CCG Tameside vs Glossop | 12 |
| Adults Services | 13 |
| Children's Services – Children's Social Care | 15 |
| Children's Services – Education | 17 |
| Population Health | 19 |
| Quality and Safeguarding | 21 |
| Operations and Neighbourhoods | 22 |
| Growth | 27 |
| Governance | 31 |
| Finance and IT | 33 |
| Capital Financing, Contingency and Corporate Costs | 34 |
| Reserve transfers | 36 |
| Budget Virements | 39 |

Local Authority Savings Progress

| Savings Delivery | Opening Target £000's | Undelivered Savings £000s | Red £000's | Amber £000's | Green £000's | Achieved £000's | Total Forecast Saving £000's |
|--|--------------------------|------------------------------|---------------|-----------------|-----------------|--------------------|---------------------------------|
| 2022/23 Budget Reductions | 2,497 | 0 | 0 | 0 | 2,441 | 90 | 2,531 |
| 2022/23 Savings | 6,565 | 4,466 | 0 | 714 | 839 | 546 | 2,099 |
| 2021/22 Savings not delivered in prior year | 2,312 | 1,564 | 0 | 264 | 454 | 30 | 748 |
| Total Savings & Budget Reductions in 2022/23 | 11,374 | 6,030 | 0 | 978 | 3,734 | 666 | 5,378 |



SAVINGS PROGRESS

The 2022/23 Budget Report, approved by Full Council on 22 February 2022, included savings targets in respect of a vacancy factor and savings to be delivered by management. Total savings to be delivered by management reflected in Council budgets is £11,374. Of that total £2,497k are agreed budget reductions that have not resulted in a change to our service delivery, these savings are expected to be achieved. £6,565k are new savings for 2022/23 and £2,312k are savings from 2021/22 which were not delivered. These savings will impact service delivery and are subject to additional monitoring throughout the year.

We are expecting to not deliver £6,030k against the overall savings target of £11,374k set in the Budget Report. Mitigating actions need to be put forward and actioned for the Council to deliver on it's savings targets and a balanced budget.

Vacancy Factor - The total vacancy factor for the year is £4,933k. As at the end of period 3, forecast underspends relating to vacant posts were £5,182k, however a number of these are being covered by agency staff which across the council is forecast to be (£5,216k) overspent. This gives a net forecast overspend across the council of £34k on employee costs.

Local Authority Savings Progress

Table summarising 2022/23 savings by Directorate;

| Directorate/Service | Opening Target £000s | Undelivered Savings £000s | Red £000s | Amber £000s | Green £000s | Achieved £000s | Total forecast savings £000s |
|-------------------------------|-------------------------|------------------------------|--------------|----------------|----------------|-------------------|---------------------------------|
| Children's Services | 2,944 | 2,919 | 0 | 0 | 25 | 0 | 25 |
| Children's - Education | 235 | 0 | 0 | 0 | 0 | 235 | 235 |
| Population Health | 645 | 0 | 0 | 0 | 484 | 161 | 645 |
| Operations and Neighbourhoods | 753 | 429 | 0 | 114 | 210 | 0 | 324 |
| Growth | 862 | 712 | 0 | 0 | 0 | 150 | 150 |
| Capital and Financing | 126 | 6 | 0 | 0 | 120 | 0 | 120 |
| Contingency | 1,000 | 400 | 0 | 600 | 0 | 0 | 600 |
| Total | 6,565 | 4,466 | 0 | 714 | 839 | 546 | 2,099 |
| % | | 68.0% | 0.0% | 10.9% | 12.8% | 8.3% | 32.0% |

Table summarising 2021/22 savings not delivered in prior year by Directorate;

| Directorate/Service | Opening Target £000s | Undelivered Savings £000s | Red £000s | Amber £000s | Green £000s | Achieved £000s | Total forecast savings £000s |
|-------------------------------|-------------------------|------------------------------|--------------|----------------|----------------|-------------------|---------------------------------|
| Population Health | 93 | 0 | 0 | 0 | 93 | 0 | 93 |
| Operations and Neighbourhoods | 878 | 400 | 0 | 169 | 309 | 0 | 478 |
| Growth | 1,341 | 1,164 | 0 | 95 | 52 | 30 | 177 |
| Total | 2,312 | 1,564 | 0 | 264 | 454 | 30 | 748 |
| % | | 23.8% | 0.0% | 4.0% | 6.9% | 0.5% | 11.4% |

CCG Savings & Efficiency

Within the context of an overall commissioner savings target of £118m at a Greater Manchester level, the Tameside locality need to deliver savings of £7,997k in order to achieve financial balance.

This is a full year target. While we are formally reporting on the CCG closedown position in M3, allocations will be adjusted to ensure a breakeven position, with any under or overspend in Q1 carried forwards into ICB allocations for Q2-Q4. As such it makes more sense to report achievement of QIPP against the full year target.

COVID recovery and organisational change continue to consume significant management time and attention. As such, work on some of the more ambitious, recurrent, transformational schemes that were in place pre-COVID have been suspended.

However these schemes remain in our plan at zero value, so we don't lose sight of long term recurrent opportunities which have been identified previously. We still need to revisit the savings identified at Star Chamber and through the cross cutting themes review to assess for appropriateness under the ICB.

Because of this, our 2021/22 QIPP plans are largely transactional in nature, with just 7.3% of planned savings expected to be delivered recurrently (which is prescribing and running costs related).

2022/23 Savings & Efficiency Plan (£)

| | High Risk | Medium Risk | Low Risk | Saving Posted | Total | Expected Saving | Opening Target |
|---------------------------------|-----------|------------------|------------------|------------------|------------------|------------------|------------------|
| Star Chamber | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cross Cutting Themes | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| GP Prescribing | 0 | 410,000 | 245,000 | 50,000 | 705,000 | 500,000 | 500,000 |
| Other Established Schemes | 0 | 1,270,000 | 280,136 | 219,864 | 1,770,000 | 1,135,000 | 1,270,000 |
| Technical Financial Adjustments | 0 | 550,000 | 2,718,000 | 1,171,192 | 4,439,192 | 4,164,192 | 6,207,000 |
| Total | 0 | 2,230,000 | 3,243,136 | 1,441,056 | 6,914,192 | 5,799,192 | 7,977,000 |

| | High Risk | Medium Risk | Low Risk | Saving Posted | Total | Expected Saving |
|---------------|-----------|------------------|------------------|------------------|------------------|------------------|
| Recurrent | 0 | 580,000 | 245,000 | 50,000 | 875,000 | 585,000 |
| Non Recurrent | 0 | 1,650,000 | 2,998,136 | 1,391,056 | 6,039,192 | 5,214,192 |
| Total | 0 | 2,230,000 | 3,243,136 | 1,441,056 | 6,914,192 | 5,799,192 |

Planned Savings (before application of optimism bias)

| Sum of 2022/23 Value | | | | | |
|----------------------|----------------|------------------|------------------|------------------|-------------------|
| | Recurrent | Non Recurrent | Total | Prior Month | Movement |
| High Risk | 0 | 0 | 0 | 3,707,000 | -3,707,000 |
| Medium Risk | 580,000 | 1,650,000 | 2,230,000 | 2,270,000 | -40,000 |
| Low Risk | 245,000 | 2,998,136 | 3,243,136 | 2,000,000 | 1,243,136 |
| Saving Posted | 50,000 | 1,391,056 | 1,441,056 | 0 | 1,441,056 |
| Total | 875,000 | 6,039,192 | 6,914,192 | 7,977,000 | -1,062,808 |

Expected Savings (after application of optimism bias)

| | Recurrent | Non Recurrent | Total | Total | Movement |
|---------------|----------------|------------------|------------------|------------------|-------------------|
| High Risk | 0 | 0 | 0 | 3,707,000 | -3,707,000 |
| Medium Risk | 290,000 | 825,000 | 1,115,000 | 2,270,000 | -1,155,000 |
| Low Risk | 245,000 | 2,998,136 | 3,243,136 | 2,000,000 | 1,243,136 |
| Saving Posted | 50,000 | 1,391,056 | 1,441,056 | 0 | 1,441,056 |
| Total | 585,000 | 5,214,192 | 5,799,192 | 7,977,000 | -2,177,808 |

| | | | |
|----------------|-----------|-----------|---|
| Savings Target | 7,977,000 | 7,977,000 | 0 |
|----------------|-----------|-----------|---|

| | | | |
|-----------------------|-----------|---|------------|
| Savings Still to Find | 2,177,808 | 0 | -2,177,808 |
|-----------------------|-----------|---|------------|

Value of savings about which we are certain (i.e. blue & green schemes) 4,684,192

Against the full year target of £7,997k, £1,441k (18%) of the required savings have been realised in Q1.

In addition to our banked savings, there is a further £3,243k, which we are completely confident of realising in future months. This leaves savings of £3,293k still to find.

After application of optimism bias, we anticipate making further savings of £1,115k from schemes currently rated as amber.

Leaving a gap of £2,178k, which we need 4 to identify new schemes for.

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 M2 |
|---|----------------------|----------------------|------------------------|-------------------------|-------------------------------|--------------------------------|---------------------|
| Acute Commissioning | 56,203 | 56,099 | 104 | 56,203 | 56,099 | 104 | (225) |
| Ambulance Services | 2,505 | 2,524 | (19) | 2,505 | 2,524 | (19) | (19) |
| Clinical Assessment & Treatment Centres | 329 | 244 | 85 | 329 | 244 | 85 | 76 |
| Collaborative Commissioning | 45 | 50 | (5) | 45 | 50 | (5) | 5 |
| High Cost Drugs | 45 | 81 | (36) | 45 | 81 | (36) | (1) |
| NCAS/OATS | 54 | 281 | (226) | 54 | 281 | (226) | (226) |
| Winter Resilience | 32 | 32 | 0 | 32 | 32 | 0 | (18) |
| Total - Acute | 59,214 | 59,310 | (97) | 59,214 | 59,310 | (97) | (408) |

Acute Commissioning – The YTD under spend is £104k. There is a movement from M2 of (£225k) against Acute Commissioning. The table below shows the key variances that create the £104k under spend.

| | Tameside Locality | Glossop Locality | Total Q1 Variance |
|--------------------|-------------------|------------------|-------------------|
| Independent Sector | £558k | (£69k) | £489k |
| Neuro Rehab | £64k | £0 | £64k |
| NHS Providers | (£450k) | £1k | (£449k) |
| Total | £172k | (£68k) | £104k |

- Independent Sector is paid on a cost per case basis, while plans for 22/23 were set at an elevated level in with our aspirations around elective recovery and on the basis of actual activity in H2 21/22. Actual activity in Q1 has been lower than this aspiration, creating an apparent underspend. The main provider driving this is Circle Health Group (Formally BMI Healthcare). However as any IS activity over and above the pre-COVID baseline would attract additional allocation through the Elective Recovery Fund, the underspend reported against this cost centre does not impact upon the overall bottom line as it is offset by an equivalent reduction in ERF income.
- Block arrangements remain in place for NHS providers. The over performance against these providerse relates to an accrual for the 0.7% additional inflation that was agreed in June 2022 and will form the basis of a future allocation.

Clinical Assessment & Treatment Centres – There is currently an £85k under performance in CATS. This is purely activity driven. Activity is currently below planned levels.

Collaborative Commissioning – There is a (£5k) overspend which relates to a one-off invoice for GM cancer contributions.

High Cost Drugs – There is a YTD over spend of (£36k). This is activity driven and although the activity isn't significantly higher than historic levels, the case mix is of higher cost activity.

NCA – Overall NCA is overspent by (£226k). This is largely due to the estimated accrual which relates to the mandated LVA (low volume activity) contracts with English NHS Trusts. This was deliberately omitted from locality plans, but the reported pressure will be offset by budget is held at ICB level.

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 M2 |
|--|----------------------|----------------------|------------------------|-------------------------|-------------------------------|--------------------------------|---------------------|
| Child & Adolescent Mental Health | 287 | 172 | 115 | 287 | 172 | 115 | 104 |
| Improving Access To Psychological Therapies | 3 | (1) | 3 | 3 | (1) | 3 | 1 |
| Learning Disabilities | 117 | 107 | 10 | 117 | 107 | 10 | (15) |
| Mental Capacity Act | 49 | 40 | 9 | 49 | 40 | 9 | (1) |
| Mental Health Contracts | 9,774 | 9,836 | (62) | 9,774 | 9,836 | (62) | 5 |
| Mental Health Services - Adults | 398 | 372 | 26 | 398 | 372 | 26 | 2 |
| MH - Collaborative Commissioning | 242 | 242 | 0 | 242 | 242 | 0 | 136 |
| Mental Health Service - Other | 225 | 225 | 1 | 225 | 225 | 1 | 19 |
| Mental Health – Transformation | (618) | 0 | (618) | (618) | 0 | (618) | (189) |
| Mental Health – Individualised Commissioning | 1,781 | 1,555 | 226 | 1,781 | 1,555 | 226 | 12 |
| Mental health Neighbourhood | 134 | 116 | 18 | 134 | 116 | 18 | 3 |
| DEMENTIA | 28 | 28 | 1 | 28 | 28 | 1 | 1 |
| Total - Mental Health | 12,420 | 12,692 | (272) | 12,420 | 12,692 | (272) | 78 |

The quarter 1 Mental Health position resulted in a (£272k) overspend with a favourable in month movement of £78k.

Pennine Care / GMMH – contracts have now been finalised, the latter now including year 2 Peri-Natal as well as the T.A.S service. Also, the additional 0.7% inflationary uplift for which the allocation is not included in the year to date position flags as a (£62k) over spend against MH Contracts. This will be updated in future months.

Transformation – The £618k pressure against Transformation relates to the GM level approach to meeting MHIS. It was agreed that localities would set plans using a GM level calculation to achieve MHIS based on historic locality spend. In Tameside, per capita MH spend has historically been slightly less than the GM average. A continuation of our local strategy to invest in MH services is included in individual budget lines for Pennine Care and the independent/voluntary sector, with a negative transformation budget to balance back to the GM control total. This will be managed at a GM level through offsetting underspend in other localities and potential slippage in mobilisation.

Individualised Commissioning in Mental Health – is underspent against budget by £226k YTD. This is mainly due to the profiling of Winter Pressure budgets. If there is no spike in Winter costs there will be a year end underspend. This will be reported on throughout the year.

Mental Health Investment Standard (MHIS) – The 2022-23 programme growth for MHIS is 3.75% above the 2021-22 outturn. MHIS is to be measured at a GM level going forward.

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 M2 |
|---------------------------------|----------------------|----------------------|------------------------|-------------------------|-------------------------------|--------------------------------|---------------------|
| Prescribing | 10,749 | 10,374 | 374 | 10,749 | 10,374 | 374 | 336 |
| Delegated Co-commissioning | 10,331 | 10,571 | (240) | 10,331 | 10,571 | (240) | (133) |
| Out of Hours | 615 | 615 | 0 | 615 | 615 | 0 | 48 |
| Local Enhanced Services | 387 | 406 | (18) | 387 | 406 | (18) | (18) |
| Central Drugs | 374 | 350 | 24 | 374 | 350 | 24 | (4) |
| Primary care IT | 295 | 252 | 43 | 295 | 252 | 43 | 33 |
| Medicines Management - Clinical | 127 | 125 | 2 | 127 | 125 | 2 | 5 |
| Oxygen | 102 | 86 | 16 | 102 | 86 | 16 | (0) |
| Commissioning Schemes | 79 | 84 | (5) | 79 | 84 | (5) | (5) |
| Primary Care Investments | 2 | 2 | (0) | 2 | 2 | (0) | (18) |
| GP FORWARD VIEW | 0 | (0) | 0 | 0 | (0) | 0 | 0 |
| Total - Primary Care | 23,061 | 22,864 | 197 | 23,061 | 22,864 | 197 | 244 |

Prescribing – Based on an un-profiled allocation of 25% of the annual plan, prescribing has a YTD underspend of £374k,. At the point of finalising the Q1 position we only had actual activity data for April 2022, making it difficult to provide a precise forecast. But spend on prescribing is highly seasonal, therefore the 'underspend' is in line with expectation and we are on track to deliver against the full year plan.

Delegated – the YTD overspend of (£240k) relates to two key areas. Firstly Tameside has received no growth monies for Primary Care Delegated services, which means the allocation is not sufficient to fund the 22-23 commitments. Secondly, as in previous years, only a proportion of the ARRS funding is in the quarter one budget. The pressure is made up of GP ARRS (£225k), Premises costs for Glossop (£55k), Enhanced Services (£18k) and GP Contracts (£10k). This is offset by small prior year benefits across delegated of £12k and by general reserve underspends of £50k.

ARRS - The ARRS pressure is purely presentational and the CCG will receive an additional allocation of £225k for ARRS. Currently the CCG has 62% of ARRS funding built into baseline allocations. The projection is to utilise 97% of the available ARRS funding in this financial year. Therefore, the true Delegated position is only a £20k pressure.

Local Enhanced Services – There is a small overspend of (£18k) which relates to LCS schemes. This is due to increased activity in the Ear Syringing service.

Central Drugs – are calculated nationally to apportion unidentified prescribing costs which cannot be directly attributed to practices. There has been a YTD underspend against budget of £24k.

Home Oxygen – has a YTD underspend of £16k, as expected cost pressures from increased electricity charges have not yet materialised. It is anticipated that there will be further cost pressures later in the year, as the contract includes a cost review linked to cost of living and further increases in electricity costs are anticipated.

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 M2 |
|--|----------------------|----------------------|------------------------|-------------------------|-------------------------------|--------------------------------|---------------------|
| Adult Joint Funded Continuing Care Personal Health Budgets | 0 | 39 | (39) | 0 | 39 | (39) | (39) |
| CHC Adult Fully Funded | 2,265 | 1,938 | 327 | 2,265 | 1,938 | 327 | 87 |
| CHC Adult Joint Funded | 150 | 135 | 15 | 150 | 135 | 15 | 9 |
| CHC Adult Personal Health Budgets | 862 | 797 | 65 | 862 | 797 | 65 | (0) |
| CHC Assessment & Support | 291 | 236 | 55 | 291 | 236 | 55 | 55 |
| Children's CHC Personal Health Budgets | 10 | 9 | 1 | 10 | 9 | 1 | (0) |
| Children's Continuing Care | 29 | 50 | (20) | 29 | 50 | (20) | (25) |
| Funded Nursing Care | 518 | 550 | (32) | 518 | 550 | (32) | (33) |
| Total - Continuing Care | 4,126 | 3,754 | 372 | 4,126 | 3,754 | 372 | 53 |

Continuing Healthcare – overall CHC is underspending at month 3. This is mainly due to the profiling of the budgets. There is additional budget for the financial year relating to Winter Pressures which is not anticipated to be spent until later in the financial year. Budget is spread equally over the year. There is an overspend on the Glossop packages, this is mainly due to a change in the mix of individuals in the past 3 to 6 months. There is one high cost PHB that was not included in the original planning which accounts for most of this variance.

Funded Nursing Care – is overspending by (£32k) YTD. There is a pressure from the 11.5% increase uplift against the FNC rates which were not anticipated. However this has been offset with budgets being planned at pre-COVID levels of individuals with a FNC package which has not yet materialised. If the activity starts to increase this will create a further financial pressure.

Restitutions – the restitution provision has been restated this month based on current packages that are still awaiting completing. There are 2 high cost packages that have been deemed not eligible, but then a further 2 new packages which have been received.

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 M2 |
|--------------------------|----------------------|----------------------|------------------------|-------------------------|-------------------------------|--------------------------------|---------------------|
| Community Services | 8,800 | 8,762 | 38 | 8,800 | 8,762 | 38 | 173 |
| Hospices | 181 | 180 | 1 | 181 | 180 | 1 | 1 |
| Wheelchair Service | 130 | 129 | 1 | 130 | 129 | 1 | 1 |
| Palliative Care | 37 | 32 | 6 | 37 | 32 | 6 | 6 |
| INTERMEDIATE CARE | 22 | 0 | 22 | 22 | 0 | 22 | 0 |
| Total - Community | 9,170 | 9,103 | 66 | 9,170 | 9,103 | 66 | 180 |

Community services are underspent by £66k at the end of quarter 1. The majority of the community services budget relates to services provided by the ICFT, which is within the scope of the block contract.

Hospices – This relates to spend with Willow Wood Hospice and Francis House. These are block contracts and in line with budget.

Wheelchair Service – Similar to above this is a block contract with Ross Care for the wheelchair service. Spend is in line with budget at the end of quarter 1.

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 M2 |
|-------------------------------|----------------------|----------------------|------------------------|-------------------------|-------------------------------|--------------------------------|---------------------|
| Better Care Fund | 3,655 | 3,741 | (86) | 3,655 | 3,741 | (86) | (3) |
| Property Services | 988 | 924 | 63 | 988 | 924 | 63 | (27) |
| Patient Transport | 312 | 314 | (3) | 312 | 314 | (3) | 1 |
| NHS 111 | 213 | 212 | 0 | 213 | 212 | 0 | (101) |
| Safeguarding | 148 | 147 | 0 | 148 | 147 | 0 | (6) |
| Clinical Leads | 99 | 75 | 24 | 99 | 75 | 24 | 7 |
| Nursing and Quality Programme | 53 | 50 | 3 | 53 | 50 | 3 | (22) |
| Commissioning – Non Acute | 25 | 27 | (3) | 25 | 27 | (3) | (6) |
| Commissioning Reserve | 882 | 0 | 882 | 882 | 0 | 882 | 882 |
| Transformation Funding | 0 | (0) | 0 | 0 | (0) | 0 | 0 |
| Programme Projects | (508) | (512) | 4 | (508) | (512) | 4 | 4 |
| Total - Other | 5,866 | 4,979 | 887 | 5,866 | 4,979 | 887 | 731 |

Better Care Fund – There is an overspend of (£86k) on the Better Care Fund, as the mandated increases provided centrally were higher than the figures advised at the time the budgets were agreed and the planning submissions were made.

Property Services – is underspent by £63k at the end of quarter 1. Part of the Hattersley hub expenditure is now charged to Primary Care, and there are also savings of £28k on PCFT occupied buildings.

Programme Projects – includes the anticipated income for the Elective Recovery Fund (ERF).

Commissioning Reserve - at the end of quarter 1 there is a Commissioning Reserve balance of £882k. Usually reserves would be profiled into month 12 and released when required but due to the close down of the CCG the reserves have had to be shown like all other budgets and profiled equally. The £882k is contributing to the overall CCG Q1 underspend of £1,375k. A final CCG allocation adjustment of £1,375k will be made and carried forward into Q2 – Q4 of Greater Manchester Integrated Care.

QIPP – The total annual QIPP target as per the plan is £7,977k. As at month 3 £1,441k of savings have been achieved. The breakdown is £1,171k Cross year benefits, £220k Budget management and £50k Prescribing rebates.

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 M2 |
|-----------------------------------|----------------------|----------------------|------------------------|-------------------------|-------------------------------|--------------------------------|---------------------|
| Finance | 309 | 286 | 23 | 309 | 286 | 23 | 24 |
| Commissioning | 263 | 210 | 54 | 263 | 210 | 54 | 56 |
| CEO/Board Office | 149 | 134 | 15 | 149 | 134 | 15 | 15 |
| IM&T | 81 | 81 | 0 | 81 | 81 | 0 | (0) |
| Corporate Costs & Services | 61 | 59 | 2 | 61 | 59 | 2 | 2 |
| Communications & HR | 52 | 52 | 0 | 52 | 52 | 0 | 1 |
| ADMINISTRATION & BUSINESS SUPPORT | 32 | 32 | (0) | 32 | 32 | (0) | 0 |
| Nursing | 31 | 31 | 0 | 31 | 31 | 0 | 0 |
| Estates & Facilities | 26 | 26 | 0 | 26 | 26 | 0 | (0) |
| Chair & Non Execs | 23 | 23 | 0 | 23 | 23 | 0 | 0 |
| Contract Management | 17 | 17 | (0) | 17 | 17 | (0) | (0) |
| Human Resources | 11 | 11 | 0 | 11 | 11 | 0 | (0) |
| IM&T Projects | 13 | 8 | 6 | 13 | 8 | 6 | 6 |
| Corporate Governance | 10 | 7 | 3 | 10 | 7 | 3 | 3 |
| Equality & Diversity | 7 | 7 | 0 | 7 | 7 | 0 | (5) |
| QIPP | (24) | 0 | (24) | (24) | 0 | (24) | (24) |
| General Reserve - Admin | 144 | 0 | 144 | 144 | 0 | 144 | 144 |
| Total - CCG Running Costs | 1,206 | 984 | 222 | 1,206 | 984 | 222 | 222 |

In total for quarter 1 the CCG received a running cost allocation of £1,206k. This was made up of ££1,003k for Tameside, £143k for Glossop and £59k for additional pension uplift (6.3%) which 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. 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.

At the end of quarter 1 there is an overall underspend on running costs of £222k. Corporate areas continue to underspend with vacancies within Commissioning and Governing Body.

There is also slippage on JCT contracts, licenses and training.

The QIPP target of £24k YTD is being achieved by underspends in the previously mentioned areas. The General Admin reserve relates to the Glossop element of running costs. The funding for running costs in relation to Glossop for Q2 – Q4 will sit with Derbyshire ICS going forward.

CCG Tameside vs Glossop

| | YTD Budget Tameside £000's | YTD Budget Glossop £000's | YTD Actual Tameside £000's | YTD Actual Glossop £000's | YTD Variance Tameside £000's | YTD Variance Glossop £000's | YTD Total Variance £000's |
|---------------------------|----------------------------------|---------------------------------|----------------------------------|---------------------------------|------------------------------------|-----------------------------------|---------------------------------|
| Acute | 53,387 | 5,827 | 53,406 | 5,904 | (19) | (77) | (97) |
| Mental Health | 10,900 | 1,520 | 11,117 | 1,574 | (217) | (54) | (272) |
| Community Health Services | 8,432 | 738 | 8,385 | 719 | 47 | 19 | 66 |
| CHC | 3,546 | 580 | 3,058 | 696 | 488 | (116) | 372 |
| Primary Care | 20,190 | 2,871 | 19,705 | 3,159 | 485 | (288) | 197 |
| Other | 4,343 | 1,523 | 4,157 | 822 | 186 | 701 | 887 |
| Running Costs | 1,062 | 143 | 984 | 0 | 78 | 143 | 222 |
| Total CCG | 101,860 | 13,201 | 100,813 | 12,873 | 1,047 | 328 | 1,375 |

The total allocation for the CCG for quarter 1 is £115,061k. These allocations are broken down into 3 key areas:- Core Allocation, Primary Medical Allocation and Running Cost Allocation. For quarter 1 of 2022/2023 the CCG has received a total allocation for Tameside (£101,860k) and Glossop (£13,201k). Going forward from 1st July 2022 allocations / budgets relating to Tameside will transfer to NHS GM Integrated Care and allocations / budgets relating to Glossop will transfer to NHS Derby and Derbyshire ICB.

Allocations are currently based on a national ACRA calculation but based on an agreement in principle with Derby & Derbyshire it is proposed that IAT's for 2022/23 will be transacted to adjust the Glossop allocation to reflect a true and fair share split of the resources. Official agreement of the exact values to be transacted are still under discussion with Derby & Derbyshire.

The overall quarter 1 position is an under spend of £1,375k. Of this total £1,047k relates to Tameside and £328k to Glossop. A final CCG allocation adjustment will be made of £1,375k which will be carried forward into Q2 – Q4 for Greater Manchester Integrated Care.

| 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 | 64,683 | (21,687) | 42,996 | 13,126 | 44,626 | (1,631) |
| Adults Neighbourhood Teams | 9,555 | (415) | 9,140 | 2,780 | 9,189 | (49) |
| Integrated Urgent Care Team | 2,426 | (143) | 2,282 | 691 | 2,370 | (87) |
| Long Term Support, Reablement & Shared Lives | 17,064 | (1,678) | 15,385 | 3,708 | 15,147 | 239 |
| Mental Health / Community Response | 6,056 | (1,553) | 4,503 | 492 | 4,469 | 35 |
| Senior Management | 3,989 | (34,564) | (30,575) | (5,076) | (29,353) | (1,222) |
| TOTAL | 103,772 | (60,041) | 43,731 | 15,720 | 46,447 | (2,716) |

BUDGET VARIATIONS

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

Underspends:

- **£334k** Vacant posts across Adults Services, with agreed Grant Funding included where applicable.
- **£327k** The volume of clients who are eligible for Continuing Health Care Funding has changed since budget setting; this is due to the Health Panel criteria. The income will offset the gross cost of the placement
- **£175k** Minor variation to service costs based on actuals where in isolation are not significant but added together amount up.
- **£734k** As part of the on-going living well agenda, continued support within Adults around COVID related pressures and hospital discharge processes had been assumed within budget setting for external grant funding. This has not materialised, that now requires a drawdown from reserves of £734k which will support with costs in care and discharge pathways to live life well.

BUDGET VARIATIONS

Pressures:

- **(£1,712k)** Adults transitional placements from Children's Services expected in 22/23 - The forecast position at Period 3 includes £1.7m of transitional costs based on current data. This forecast also includes an assumption using the councils eligibility rates of transition for adult funded care and income contributions. (This equates to a 45% reduction to total cost of transition). £1.3m of this impacts on Supported Accommodation, £284k impacts on Internal Homemakers and £80k impacts on Direct Payments
- **(£1,550k)** Covid related grant funding not materialised as expected at budget setting.
- **(£933k)** The budget set for Residential and Nursing Placements, were set based on 698 placements at an average weekly rate of £756. The Q1 data analysed in Abacus currently shows 775 active placements at a reduced rate of £742. The increase in volume is the key driver behind the budget variance and only marginally offset by a price reduction. This demand led service is expected to be more fluid during 22/23 as we start to come out of the pandemic. Client contributions towards the placements has also changed. Budget was based on an average weekly income level of £223, which has since reduced following financial assessments to an average of £142 per week. We assumed that 30% of the total cost is received back as part of client contribution, however this is showing slightly lower at 29% so far.
- **(£83k)** Through the increase in care within Mental Health, it is starting to materialise through the knock-on effect on the amount of "best interest" and "DOLs" assessments required to be undertaken within the service which is higher than expected within the budgeted plans.

| 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 | 8,449 | (241) | 8,208 | 2,015 | 8,740 | (532) |
| Children's Social Care Safeguarding & Quality Assurance | 2,125 | (99) | 2,026 | 422 | 2,015 | 11 |
| Children's Social Care Senior | 555 | (7,239) | (6,684) | 186 | (6,697) | 12 |
| Early Help & Youth Offending | 1,070 | (647) | 423 | 186 | 415 | 8 |
| Early Help, Early Years & Neighbourhood | 7,246 | (2,876) | 4,370 | 545 | 4,206 | 163 |
| Cared for Children (External | 27,423 | (698) | 26,726 | 5,855 | 29,220 | (2,494) |
| Cared for Children (Internal Placements) | 14,275 | (186) | 14,089 | 3,070 | 14,089 | 0 |
| Cared for Children (Support Teams) | 7,753 | (106) | 7,647 | 1,638 | 7,220 | 427 |
| TOTAL | 68,896 | (12,092) | 56,805 | 13,918 | 59,209 | (2,405) |

BUDGET VARIATIONS

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

Underspends:

- **£432k** Underspend on resources for children with disabilities; including personal care, homecare and community based short breaks. The expected underspend is also partially due to additional direct payment recoveries.
- Interagency adoption fees is forecast to underspend by £46K due to the number of children placed with adopters from the Regional Adoption Agency therefore cost avoiding the need for inter-agency adoptive placements.

Pressures and savings delivery:

- **(£343k)** Overspend on staffing and related costs due to vacancy factor and use of agency staff as a result of national shortage of qualified registered staff impacting on recruitment and retention.

Pressures and savings delivery (continued):

- **(£2,494k)** External Placements is forecast to overspend by a total of (£2.494m). The overspend is predominately due to the number of external residential placements for children under 18 (£1.981m). Additionally there is an overspend of (£0.559m) in relation to the number of young adults that remain in placements paid for by Children's Social Care due to the lack of appropriate accommodation for them to move onto. Work is continuing in this area with the Transformation Team to address sufficiency of appropriate accommodation and it is expected this will reduce costs in this area.
- The budget for external residential placements was reduced by £2.919m as part of the council savings for 2022/23. The approved saving was based on a reduction in the number of cared for children in external residential placements and a reduction in costs by stepping children from residential homes to agency foster care placements. Whilst the number of residential placements has reduced from a peak of 102 in December 2020 to 79 in July 2022 Unit Costs have faced significant upward pressure and a low level of shared costs with NHS Partners in respect of Children with complex needs requiring residential places.

SAVINGS 2022/23

The budget for external residential placements was reduced by £2.919m as part of the council savings for 2022/23. This budget reduction is not currently expected to be met due to the pressures noted above. Alternative savings and cost avoidance are being actively explored.

| Scheme | Savings Target 22/23 £000's | Not expected to be delivered £000s | Red £000's | Amber £000's | Green £000's | Achieved £000's | Total £000's |
|--|-----------------------------|------------------------------------|------------|--------------|--------------|-----------------|--------------|
| Children's Social Care Safeguarding & Quality Assurance Re-procurement | 25 | 0 | 0 | 0 | 25 | 0 | 25 |
| Convert Residential to IFAs | 1,668 | 1,668 | 0 | 0 | 0 | 0 | 0 |
| Reduction in CFC placement numbers | 1,251 | 1,251 | 0 | 0 | 0 | 0 | 0 |
| Total | 2,944 | 2,919 | 0 | 0 | 25 | 0 | 25 |

| 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 | 16,200 | (12,500) | 3,700 | 2,095 | 5,481 | (1,781) |
| Assistant Executive Director - Education | 183 | (178) | 5 | 24 | 96 | (91) |
| Education Improvement and Partnerships | 1,251 | (798) | 453 | (71) | 391 | 62 |
| Schools Centrally Managed | 1,795 | (228) | 1,567 | 380 | 1,532 | 34 |
| Special Educational Needs and Disabilities | 12,114 | (10,716) | 1,397 | (1,077) | 1,351 | 47 |
| TOTAL | 31,542 | (24,420) | 7,123 | 1,350 | 8,851 | (1,729) |

BUDGET VARIATIONS

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

Underspends:

- **£97k** Staffing expenditure is £202k less than budget due to part and full year staffing vacancies for non-grant funded areas. This is offset by the £105k vacancy factor included for the service.
- **£34k** There is reduced demand on the budget for Teachers retirement pension costs. This will be offered for additional savings in 2023/24.

Pressures:

- **(£1,749k)** The budget for SEN Transport is expected to overspend due to the continued rise in the numbers of pupils eligible for transport, along with an increase in price inflation contributing to this pressure. A further review of the costs has seen the pressure increase from Period 2 as demand on the service has further increased. Routes are due to be updated from September and estimates for anticipated growth and inflation included. The position will continue to be closely monitored.
- **(£111k)** Other minor variations under £50k

SAVINGS 2022/23

| Scheme | Savings Target 22/23 £000's | Not expected to be delivered £000s | Red £000's | Amber £000's | Green £000's | Achieved £000's | Total £000's |
|--|-----------------------------|------------------------------------|------------|--------------|--------------|-----------------|--------------|
| Review use of Education Central Support Grant | 74 | 0 | 0 | 0 | 0 | 74 | 74 |
| Psychological Welfare Practitioner (PWP) - SEND | 46 | 0 | 0 | 0 | 0 | 46 | 46 |
| Education Psychology Service Redesign | 74 | 0 | 0 | 0 | 0 | 74 | 74 |
| Education Welfare Traded Services expansion with 12m fixed term post | 15 | 0 | 0 | 0 | 0 | 15 | 15 |
| Education Welfare - Access & Attendance services - deletion of post | 26 | 0 | 0 | 0 | 0 | 26 | 26 |
| Total | 235 | 0 | 0 | 0 | 0 | 235 | 235 |

| 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 | 16,290 | (2,218) | 14,072 | 2,002 | 13,925 | 147 |
| TOTAL | 16,290 | (2,218) | 14,072 | 2,002 | 13,925 | 147 |

BUDGET VARIATIONS

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

Underspends:

- **£75k** Senior Management Vacancies held within the core Population Health Team. There is further work underway demand in capacity within the Be Well Team and non pay related costs to understand what vacant posts will and will not be filled. This will be reflected in Q2 financial reporting.
- **£94k** Negotiations with the Integrated Care Foundation Trust has led to reduction in budget requirement for 22/23. There was an expected pressure to the contract due to Agenda for Change Pay uplifts, however this has not materialised to the expected value at the time of budget setting. £94k off corporate pressures not required.

Pressures:

- **(£22k)** Minor Variations based on expected spend levels across the Directorate.

SAVINGS

| Scheme | Savings Target 22/23 £000's | Not expected to be delivered £000s | Red £000's | Amber £000's | Green £000's | Achieved £000's | Total £000's |
|--------------------------------------|-----------------------------|------------------------------------|------------|--------------|--------------|-----------------|--------------|
| Health Improvement Recommissioning | 93 | 0 | 0 | 0 | 70 | 23 | 93 |
| Review of NHS Commissioned Contracts | 500 | 0 | 0 | 0 | 375 | 125 | 500 |
| Population Health Staffing changes | 12 | 0 | 0 | 0 | 9 | 3 | 12 |
| Review of all commissioned contracts | 40 | 0 | 0 | 0 | 30 | 10 | 40 |
| Total | 645 | 0 | 0 | 0 | 484 | 161 | 645 |

SAVINGS FROM 21/22 THAT WERE NOT DELIVERED

| Scheme | Total savings achieved £000's | Forecast savings to be achieved £000's | Not expected to be delivered £000s | Red £000's | Amber £000's | Green £000's | Achieved £000's | Total £000's |
|------------------------------------|-------------------------------|--|------------------------------------|------------|--------------|--------------|-----------------|--------------|
| Health Improvement Recommissioning | 0 | 93 | 0 | 0 | 0 | 93 | 0 | 93 |
| Total | 0 | 93 | 0 | 0 | 0 | 93 | 0 | 93 |

| 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 | 397 | (243) | 154 | (79) | 154 | 0 |
| TOTAL | 397 | (243) | 154 | (79) | 154 | 0 |

BUDGET VARIATIONS

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

Underspends:

- **£61k** Employees - underspend mainly due to a part year vacant post and changes to staffing following service redesign, partly offset by (£14k) vacancy factor.
- **£8k** Other Income - Additional unbudgeted income, £0.9k from other partners NPS / Jigsaw and £7.4k Health Income.

Pressures:

- **(£69k)** Capital Items & Reserve Movements - Underspend transferred to reserve for future funding and investment in the service.

| 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 | 7,203 | (2,821) | 4,381 | (110) | 4,923 | (541) |
| Cultural & Customer Services | 3,436 | (320) | 3,116 | 675 | 3,133 | (17) |
| Engineers, Highways & Traffic Management | 16,328 | (12,376) | 3,952 | 1,779 | 5,694 | (1,742) |
| Management & Operations | 1,442 | (2,829) | (1,387) | (303) | (1,382) | (5) |
| Operations & Neighbourhoods Management | 31,037 | (31) | 31,006 | 30,937 | 31,088 | (82) |
| Operations & Greenspace | 5,646 | (490) | 5,156 | 1,059 | 5,203 | (47) |
| Public Protection & Car Parks | 4,196 | (3,755) | 441 | 189 | 1,440 | (999) |
| Waste & Fleet Management | 10,474 | (6,603) | 3,871 | 418 | 4,511 | (641) |
| Markets | 1,039 | (1,405) | (366) | (745) | (39) | (327) |
| TOTAL | 80,801 | (30,630) | 50,171 | 33,900 | 54,572 | (4,401) |

BUDGET VARIATIONS

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

Underspends:

- **£294k** A number of posts across the Engineers and Highways service are vacant pending a planned service redesign in Q3 of this financial year. This has resulted in a forecast underspend for the current financial year of £635k. It should be noted that the forecast underspend on staffing is offset by subcontractor spend and income shortfalls. Once the posts are filled it will lead to a reduction in external contractor costs and increased income to the service as chargeable hours increase. This will enable the Council to better utilise a number of key grant funding streams and deliver on key savings projects by providing the required capacity and synergy within Engineers. This underspend is partially offset by an underachievement of the vacancy factor across Operations and Neighbourhoods. Given the frontline nature of the services across Operations and Neighbourhoods, many posts that become vacant need to be filled as soon as possible which makes achievement of the vacancy factor saving difficult. Within Operations and Neighbourhoods the vacancy factor saving is £862k (excluding that relating to Engineers and Highways which is included above) of which £521k is currently forecast to be delivered.

BUDGET VARIATIONS (continued)

- **£94k** Additional funding has been received within Public Protection to assist with new legislative demands. These demands will be met within the existing staffing resources available.
- **£188k** As a result of procurement savings not expected to materialise across Operations & Neighbourhoods, services are reducing spend on general materials in year. This is not a sustainable option beyond this year as it will reduce the work these services can undertake.
- **Pressures:**
 - **(£98k)** Winter Gritting expenditure is forecast to exceed the available budget, this is based on the previous year's cost of the function in what was a fairly average winter temperature wise. It should be noted that the Council benchmark well against statutory neighbours for this function. The recurrent budget shortfall needs to be addressed as this is a statutory function of the Council and safeguards from the risk of RTA's
 - **(£1,358k)** Street Lighting Energy Costs - The council have invested significant capital sums in order to transfer all street lights to LED technology over recent years, with 6,800 out of 7,240 of the standard LEDs installed to date. Whilst this has significantly reduced electricity consumption the recent increases in electricity costs have been in excess of 100%. The current forecast is based on the previous year's actual cost plus the forecast increase which has led to a significant forecast overspend
 - **(£200k)** The Council has a statutory duty as Lead Local Flood Authority (LLFA), in order to fulfil 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 increased demand for planning applications which results in the requirement for additional resource and specialist advice, this trend is forecast to continue and creates a financial pressure to the Engineers service.
 - **(£490k)** Engineers income budgets are historic and work is required to align them to the capital programme. There was a shortfall in 21/22 and previous years. This has been 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
 - **(£250k)** The Homelessness service are working to reduce the use of Temporary Accommodation and the costs where this is not funded by Housing Benefits. However, due to the removal of one-off budget support in this area, expenditure is expected to exceed the budget available. The work of the Homelessness service should reduce this pressure on an ongoing basis in future years.
 - **(£241k)** In order to reduce the use of Temporary Accommodation, the Homelessness service are expecting to see an increased level of costs associated with moving people into long term accommodation. The Homelessness Prevention Grant will be used to fund this, however the costs are expected to be in excess of the funding available. This level of spend is expected to reduce in future years and will also result in a reduction in Temporary Accommodation costs in future years.
 - **(£327k)** There continues to be a shortfall in income generated by the Markets Service. This is partly due to legacy budget issues alongside a national decline in the popularity of Markets. There are a number of projects that are working to improve town centres across the Borough which may help to address some of these issues.

BUDGET VARIATIONS (continued)

- **(£907k)** There continues to be a shortfall in Parking income (Car Park charges and on and off street parking fine income) due to a combination of changes in habits following COVID and legacy budget issues. A car parking review will aim to address this issue in subsequent financial years.
- **(£169k)** As a result of significant increases in the cost of fuel, spend on fuel across Operations and Neighbourhoods is forecast to exceed the available budget. The biggest increase will be seen in Waste Services.
- **(£100k)** There is an historic income target within Operations and Neighbourhoods relating to increased commercialisation that remains undeliverable.
- **(£7k)** Other minor variations across Operations & Neighbourhoods

SAVINGS 2022/23

- **(£188k)** Targeted procurement savings across the Directorate have not yet materialised, work is ongoing with STAR procurement to address this but it is envisaged that this year's savings target will not be achieved.
- **(£89k)** There is currently no assurance that saving as a result of the CCTV connection to dark fibre will be delivered in 22/23 as the switch to dark fibre is not fully complete.
- **(£225k)** Due to delays in the Public Protection staffing review and the prioritisation of enforcement, it is now expected that this savings target will not be delivered.
- **(£157k)** In order to maintain service provision, it was agreed that three waste collection crews would be removed following the change in blue and black bin collection frequency rather than the four originally included in the savings figure. This has resulted in a reduced saving expected to be delivered.
- **(£71k)** Following the introduction of charges for replacement wheeled bins, a reduction in demand is expected resulting in a shortfall in income. Due to the increase in the unit cost of wheeled bins, the reduction in associated spend will be lower but will still partially offset the reduction in income.
- **(£100k)** The savings target relates to generation of commercial income which is currently considered to be undeliverable.

SAVINGS 2022/23

| Scheme | Savings Target 22/23 £000's | Not expected to be delivered £000s | Red £000's | Amber £000's | Green £000's | Achieved £000's | Total £000's |
|--|-----------------------------|------------------------------------|------------|--------------|--------------|-----------------|--------------|
| Bring Security Activities in House | 10 | 0 | 0 | 0 | 0 | 10 | 10 |
| Review of customer services face to face offer | 46 | 0 | 0 | 0 | 0 | 46 | 46 |
| Bring Statutory Housing Service in house | 50 | 0 | 0 | 0 | 0 | 50 | 50 |
| Transfer processing of street sweepings into the waste levy | 50 | 0 | 0 | 0 | 0 | 50 | 50 |
| Grounds Maintenance Staffing | 54 | 0 | 0 | 0 | 0 | 54 | 54 |
| Work with STAR to ensure procurement in Stores is best value and on contract | 69 | 69 | 0 | 0 | 0 | 0 | 0 |
| CCTV Connection to Dark Fibre | 89 | 89 | 0 | 0 | 0 | 0 | 0 |
| Public Protection staffing review | 115 | 115 | 0 | 0 | 0 | 0 | 0 |
| Reduce collection frequency - 3 weekly Blue Bin collections | 135 | 78 | 0 | 57 | 0 | 0 | 57 |
| Reduce collection frequency - Black bin collections to 3 weekly | 135 | 78 | 0 | 57 | 0 | 0 | 57 |
| Total | 753 | 429 | 0 | 114 | 0 | 210 | 324 |

SAVINGS FROM 21/22 THAT WERE NOT DELIVERED

| Scheme | Total savings achieved £000's | Forecast savings to be achieved £000's | Not expected to be delivered £000's | Red £000's | Amber £000's | Green £000's | Achieved £000's | Total £000's |
|--|-------------------------------|--|-------------------------------------|------------|--------------|--------------|-----------------|--------------|
| Bring Statutory Housing Service in house | 0 | 50 | 0 | 0 | 50 | 0 | 0 | 50 |
| Public Protection staffing review | 0 | 0 | 110 | 0 | 0 | 0 | 0 | 0 |
| CCTV Equipment | 0 | 49 | 0 | 0 | 0 | 49 | 0 | 49 |
| Reduce collection frequency - 3 weekly Blue Bin collections | 0 | 130 | 0 | 0 | 0 | 130 | 0 | 130 |
| Reduce collection frequency - Black bin collections to 3 weekly | 0 | 130 | 0 | 0 | 0 | 130 | 0 | 130 |
| Charge for all new bins ordered | 0 | 119 | 71 | 0 | 119 | 0 | 0 | 119 |
| STAR Procurement | 0 | 0 | 50 | 0 | 0 | 0 | 0 | 0 |
| Work with STAR to ensure procurement in Stores is best value and on contract | 0 | 0 | 69 | 0 | 0 | 0 | 0 | 0 |
| Extending commercial offer | 0 | 0 | 100 | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 478 | 400 | 0 | 169 | 309 | 0 | 478 |

| 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 | 109 | 0 | 109 | 2 | 65 | 44 |
| Development & Investment | 1,273 | (515) | 757 | 522 | 811 | (54) |
| Economy, Employment & Skills | 1,350 | (394) | 956 | (342) | 941 | 15 |
| Major Programmes | 0 | 0 | 0 | 80 | 0 | 0 |
| Infrastructure | 104 | 0 | 104 | 29 | 73 | 31 |
| Planning | 1,800 | (1,156) | 644 | 93 | 896 | (251) |
| BSF, PFI & Programme Delivery | 24,126 | (24,126) | 0 | 1,851 | 0 | 0 |
| Asset Management | 417 | (90) | 327 | (171) | 298 | 28 |
| Capital Programme | 1,511 | (440) | 1,071 | 337 | 1,070 | 1 |
| Corporate Landlord | 7,591 | (2,473) | 5,118 | 1,680 | 7,410 | (2,293) |
| Environmental Development | 547 | (28) | 519 | 94 | 444 | 76 |
| Estates | 1,434 | (2,796) | (1,362) | 86 | (264) | (1,098) |
| School Catering | 1,497 | (1,506) | (9) | (131) | (9) | (0) |
| Vision Tameside | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 41,758 | (33,524) | 8,234 | 4,129 | 11,736 | (3,502) |

BUDGET VARIATIONS

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

Underspends:

- **£58k** Reduced forecast on water utility related cost across the corporate buildings estate.
- **£157k** Delayed recruitment to vacant posts within Strategic property (44k), Asset Management (38k), Environmental Development (75k)
- **£295k** Other variations

BUDGET VARIATIONS

Pressures:

- **(£400k)** Forecast reduced income from estates service provision recharges
- **(£229k)** Forecast reduced income from planning fees (147k), pre planning application fees (20k) and building regulation fees (62k)
- **(£264k)** Forecast increase in electricity utility cost across the corporate buildings estate due to significant inflation increase from 1 April
- **(£585k)** Forecast increase in gas utility cost across the corporate buildings estate due to significant inflation increase from 1 April
- **(£53k)** Forecast additional cost for the Ashton Old Baths service contract
- **(£118k)** Forecast additional rent and buildings related costs within the corporate estate - (Primary Care Centre (38), Stamford Chambers - dilapidations (65k) premises related (29))
- **(£116k)** Forecast reduced income from estate rental income at Tameside One (66k) and Droylsden Shopping Centre (50k)
- **(£371k)** Inflation increase on the Robertson facilities management contract across the corporate buildings estate

SAVINGS 2022/23

- **(£300k)** Forecast non delivery of income expected by the lease of a floor in Tameside One.
- **(£500k)** Forecast non delivery of increased income expected from rent reviews across the commercial estate
- **(£105k)** Forecast non delivery of lease income via additional commercial units
- **(£300k)** Forecast non delivery of savings via the Robertson Facilities Management contract - 22/23 recurrent value
- **(£200k)** Forecast non delivery of savings via the Robertson Facilities Management contract - 21/22 recurrent value
- **(£207k)** Forecast non delivery of estate rationalisation savings - 22/23 recurrent value - (Longdendale Childrens Centre (20k), Linden Road Childrens Centre (29k), Clarence Arcade (84k), Patterson Rothwell lease (58k), Audenshaw Library (17k))
- **(£106k)** Forecast non delivery of estate rationalisation savings - 21/22 recurrent value - (Loxley House (64k), Two Trees (42k))

SAVINGS 2022/23 (continued)

- **(£60k)** Forecast non delivery of estate rationalisation savings - Hattersley Hub
- **(£45k)** Delayed redesign of the Planning service structure
- **(£20k)** Forecast non delivery of energy reduction measures across the corporate estate
- **(£33k)** Forecast non delivery of land charges fees - subject to fee review decision

| Scheme | Savings Target 22/23 £000's | Not expected to be delivered £000s | Red £000's | Amber £000's | Green £000's | Achieved £000's | Total £000's |
|---|-----------------------------|------------------------------------|------------|--------------|--------------|-----------------|--------------|
| Cost Reduction of Utility (Gas and Electricity) by installation of energy saving measures in Council Buildings | 20 | 20 | 0 | 0 | 0 | 0 | 0 |
| Service redesign (Building Control & Planning Development management) | 20 | 20 | 0 | 0 | 0 | 0 | 0 |
| Relocation of Droylsden Library and Coming out of Hattersley Hub Offices and Community 7 Rooms | 60 | 60 | 0 | 0 | 0 | 0 | 0 |
| Commercial Estate Income Generation - opportunities to increase income through build/purchase of industrial estate. | 105 | 105 | 0 | 0 | 0 | 0 | 0 |
| Asset Management Accommodation Strategy (operational)/ WorkSmart | 207 | 207 | 0 | 0 | 0 | 0 | 0 |
| Sport and Leisure | 150 | 0 | 0 | 0 | 0 | 150 | 150 |
| Facilities Management and Estates Savings | 300 | 300 | 0 | 0 | 0 | 0 | 0 |
| Total | 862 | 712 | 0 | 0 | 0 | 150 | 150 |

SAVINGS FROM 21/22 THAT WERE NOT DELIVERED

| Scheme | Total savings achieved £000's | Forecast savings to be achieved £000's | Not expected to be delivered £000s | Red £000's | Amber £000's | Green £000's | Achieved £000's | Total £000's |
|---|-------------------------------|--|------------------------------------|------------|--------------|--------------|-----------------|--------------|
| Asset Management Accommodation Strategy (operational)/ WorkSmart | 0 | 71 | 106 | 0 | 71 | 0 | 0 | 71 |
| Lease Out of Tameside One Office Floor | 0 | 0 | 300 | 0 | 0 | 0 | 0 | 0 |
| Future Income Generation – Contributions to post | 0 | 52 | 0 | 0 | 0 | 52 | 0 | 52 |
| 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 | 0 | 24 | 33 | 0 | 24 | 0 | 0 | 24 |
| Planning and Transportation Restructure | 30 | 30 | 25 | 0 | 0 | 0 | 30 | 30 |
| Reduction in costs associated with the Tameside Additional Services Contract (TAS) | 0 | 0 | 200 | 0 | 0 | 0 | 0 | 0 |
| Estates Property Rent Reviews | 0 | 0 | 500 | 0 | 0 | 0 | 0 | 0 |
| Total | 30 | 177 | 1,164 | 0 | 95 | 52 | 30 | 177 |

| 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 | 764 | (99) | 665 | 282 | 651 | 14 |
| Executive Support | 1,834 | (166) | 1,668 | 365 | 1,528 | 140 |
| Governance Management | 197 | (95) | 102 | 19 | 101 | 2 |
| Legal Services | 1,659 | (34) | 1,626 | 410 | 1,779 | (153) |
| Exchequer | 61,053 | (60,159) | 893 | 3,387 | 1,247 | (354) |
| Policy, Performance & Communications | 1,841 | (296) | 1,545 | 355 | 1,450 | 95 |
| HR Operations & Strategy | 1,840 | (1,083) | 757 | (83) | 834 | (76) |
| Organisational & Workforce Development | 612 | (47) | 564 | 51 | 390 | 174 |
| Payments, Systems and Registrars Transformation | 1,646 | (368) | 1,279 | 348 | 1,048 | 231 |
| | 0 | 0 | 0 | 80 | (0) | 0 |
| TOTAL | 71,446 | (62,347) | 9,099 | 5,213 | 9,027 | 72 |

BUDGET VARIATIONS

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

Underspends:

- **£199k** The service have received funding of £130k in relation to the Administration of the Energy payments, and there is also a balance from 21/22 of £69k in relation to COVID 19 works - Test and Trace Support payments Admin Grant.
- **£92k** Budget of £92k to increase the bad debt provision for Housing Benefit is not utilised as the current provision is considered adequate.
- **£83k** There is a current forecast of £83k to be drawn down from Children's Social Care Reserve to fund Legal Services work
- **£33k** Policy Projects is £33k under budget, £22k of this is in relation to bespoke projects that may emerge in year, these have not yet been forecast.
- **£136k** 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.

Pressures:

- **(£81k)** Employee related expenses including training (£7k under budget) are forecast to be £571k under budget, this is due to a combination of vacant posts held, service reviews currently taking place and posts being recruited to, maternity leave, staff who are not in the Pension fund or may have opted out, however the Directorate have a vacancy factor of (£652k).
- **(£137k)** The value of costs recovered in respect of council tax and business rates debt collection costs is forecast to be less than budget, based on 21/22 figures this is forecast to be (£137k). This will be closely monitored over the financial year and should recover and return to pre-pandemic levels.
- **(£125k)** The impact of a reduction in Housing Benefit overpayments identified and collected in year, together with reduced collection of prior year overpayment debts, is resulting in income recovery of (£125k) less than budget for Housing Benefits, this is based on the 21/22 outturn and will be closely monitored over the financial year.
- **(£26k)** The service have previously worked with Capacity Grid in carrying out reviews in relation to Single person Discount (SPD) and there are further costs of (£26k) forecast for a review starting September 2022.
- **(£82k)** Income is (£82k) less than budget in relation to the number of schools purchasing the HR, Payroll and Recruitment and Teacher Trade Union service.

| 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 | 4,362 | (1,167) | 3,195 | (322) | 3,160 | 35 |
| Risk Management & Audit Services | 1,981 | (262) | 1,719 | 1,257 | 1,686 | 33 |
| Digital Tameside | 5,133 | (288) | 4,845 | 2,346 | 4,718 | 126 |
| TOTAL | 11,476 | (1,717) | 9,759 | 3,280 | 9,565 | 194 |

BUDGET VARIATIONS

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

Underspends:

- **£290k** Employee related expenses across the directorate are forecast to be under budget by £290k under budget (excluding the employee Insurance provision). This is a combination of vacant posts held, posts being recruited to and costs forecast from later in the year, maternity leave, staff who are not in the Pension fund or may have opted out resulting in £581k under budget however the directorate have a vacancy factor of (£291k), which reduces the net forecast to £290k under budget. This also includes training expenses which are forecast to be £5k under budget.

Pressures:

- **(£96k)** Other minor variations across Financial Management and Risk Management and Audit Services of (£49k), and Digital Tameside (£47k)

| 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 | 263 | 0 | 263 | 65 | 268 | (5) |
| Corporate and Democratic Core | 3,562 | (243) | 3,319 | 500 | 3,313 | 6 |
| Democratic Processes | 1,578 | (67) | 1,510 | 346 | 1,510 | (0) |
| Investment and Financing | 8,680 | (4,167) | 4,513 | (135) | 3,920 | 593 |
| Contingency | 7,291 | (7,442) | (151) | (7,285) | (1,045) | 894 |
| TOTAL | 21,374 | (11,919) | 9,455 | (6,510) | 7,967 | 1,488 |

BUDGET VARIATIONS

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

Underspends:

- **£56k** The net cost of Minimum Revenue Provision (MRP) less contributions from service areas is £56k below budget as a result of capital spend in prior years being lower than initially budgeted for.
- **£668k** Forecast interest income is £668k in excess of initial estimates as a result of the rapidly rising interest rate environment. Whilst it is largely anticipated by markets that interest rate rises will continue, this forecast does not take any further rises into account, and therefore could increase further over the course of the year.
- **£1,344k** Release of earmarked contingency budget to support the additional costs arising from Adults transitional placements from Children's Service expected in 2022/23 (Current forecast overspend in Adult Services is £1,712k).

Pressures:

- **(£110k)** The budget includes estimated interest costs for borrowing £30m in the final quarter of 2022/23. The estimated costs of this borrowing have increased since the budget was set as a result of market interest rate rises.
- **(£21k)** Other minor variations in the Investment and Financing budget

SAVINGS 2022/23

Savings Performance:

- **(£400k)** Digital and transformation savings - £600k of efficiencies have been identified against the original £1,000k target. This has been identified against budgets that have seen reductions because of changes to how the Council is working and delivering services, the budget efficiencies include reductions in staff travel, printing costs, telephone landline costs, training and room hire. There are currently no plans to save the remaining £400k.

| Scheme | Savings Target 22/23 £000's | Not expected to be delivered £000s | Red £000's | Amber £000's | Green £000's | Achieved £000's | Total £000's |
|--|-----------------------------|------------------------------------|------------|--------------|--------------|-----------------|--------------|
| Airport Land Rent - additional lease income | 44 | 2 | 0 | 0 | 42 | 0 | 42 |
| Pensions Advance Payment - additional savings in excess of existing savings target | 82 | 4 | 0 | 0 | 78 | 0 | 78 |
| Digital and transformational savings | 1,000 | 400 | 0 | 600 | 0 | 0 | 600 |
| Total | 1,126 | 406 | 0 | 600 | 120 | 0 | 720 |

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 | Carers Business Case funded by Population Health Investment Fund Reserves | Transfer from | 98,950 |
| Adults | £77k of funding for the Community Response Service & NWAS project from the Ageing Well funding allocation - CCG | Transfer from | 77,000 |
| Adults | Market Sustainability Costs for Services funded by Corporate Reserves | Transfer from | 27,000 |
| Adults | Joint investment funding towards post in Transformation | Transfer from | 62,016 |
| Adults | As part of the on-going living well agenda, continued support within Adults around COVID related pressures and Hospital discharge processes had been assumed within budget setting for external grant funding. This has not materialised, that now requires a drawdown from reserves of £734k which will support with costs in care and discharge pathways to live life well. | Transfer from | 734,000 |
| Children's Services - Social Care | Transfer of underspend on the 2022/23 Supporting Troubled Families Grant to reserves. The underspend is due to vacant posts. | Transfer to | 74,220 |
| Children's Services - Social Care | MTFP reserve draw down for managed team of children's social workers | Transfer from | 250,000 |
| Children's Services - Education | Dedicated Schools Grant (DSG) net forecast surplus to be transferred to the DSG reserve to support the current overspend position. The grant is ringfenced for schools | Transfer to | 236,940 |
| Children's Services - Education | Early Years Provider Development Grant - Grant carried forward from prior year to support spend from the programme | Transfer from | 1,440 |
| Children's Services - Education | School Improvement Monitoring and Brokering Grant - Grant brought forward for the academic year 2022/23 | Transfer from | 35,000 |

Reserve Transfers

| Service | Details of request | Transfer to/from reserves | Amount to be transferred £ |
|--------------------------|--|---------------------------|----------------------------|
| Population Health | Ring-fenced Funding from CCG received in 21/22 to support planned Early Attachment Financial Strategy 22/23 | Transfer from | 55,760 |
| Population Health | Ring-fenced Funding from CCG received in 21/22 to support planned Early Attachment Financial Strategy 22/23 | Transfer from | 153,030 |
| Population Health | Ring-fenced Grant Funding received in 21/22 to support Forrest School Training - Wellbeing Coordinator 22/23 - account timing due to academic year | Transfer from | 5,700 |
| Population Health | GMCA Funding required in 23/24 as part of Executive Decision & planned financial strategy on Domestic Abuse | Transfer to | 20,000 |
| Population Health | Ring-fenced Funding from CCG received in 21/22 to support planned IRIS Programme Financial Strategy 22/23 | Transfer from | 52,000 |
| Population Health | Ring-fenced Grant Funding received in 21/22 for use in 22/23 to support Local Delivery Pilot and planned programme of work 22/23 | Transfer from | 9,354 |
| Population Health | Grant Funding received in 21/22 for use in 22/23 to support planned financial Better Mental Health strategy 22/23 | Transfer from | 104,000 |
| Population Health | Ring-fenced Funding for use in 22/23 to planned financial Better Mental Health strategy 22/23 | Transfer from | 48,611 |
| Population Health | Ring-fenced Grant Funding received in 21/22 to fund Project Management and Evaluation of Better Mental Health planned Programme strategy 22/23 | Transfer from | 3,315 |
| Population Health | Ring-fenced Grant Funding received in 21/22 to fund Alcohol Exposed Pregnancy Project as part of planned financial strategy 22/23 | Transfer from | 15,406 |
| Population Health | Ring-fenced Funding from CCG received in 21/22 to support planned smoking in pregnancy Financial Strategy 22/23 | Transfer from | 58,778 |
| Quality and Safeguarding | Adults Safeguarding Partnership Board - underspend to reserve | Transfer to | 17,445 |
| Quality and Safeguarding | Childrens Safeguarding Partnership General - underspend to reserve | Transfer to | 51,585 |

Reserve Transfers

| Service | Details of request | Transfer to/from reserves | Amount to be transferred £ |
|-------------------------------|--|---------------------------|----------------------------|
| Governance | Childrens Social Care Improvement Plan funding for Childcare Legal Services (Ass approved by Executive Cabinet in June 2021) | Transfer from | 83,234 |
| Operations and Neighbourhoods | The Council contribution to Stalybridge - Town of Culture | Transfer from | 89,000 |
| Operations and Neighbourhoods | Use of prior year grants within the Community Safety and Homelessness Service to fund a prior year invoice relating to the ROOTs service that was not accrued for. The ROOTs programme works with high risk/persistent offenders who are at risk of being homeless. | Transfer from | 25,000 |
| Operations and Neighbourhoods | Use of prior year grants within the Community Safety and Homelessness Service to fund 3 x grade G keyworker posts to support the work within the new in-house Tameside Housing Advice service on a 1 year fixed term basis. This is subject to these posts being approved - they are currently going through the standard process. | Transfer from | 120,000 |
| Operations and Neighbourhoods | Use of prior year grants within the Community Safety and Homelessness Service to support an in-year shortfall against existing contracts within the Homelessness service. This will be addressed in future years as a number of contracts are due to be retendered in year. | Transfer from | 250,000 |
| Operations and Neighbourhoods | Use of prior year grants within the Community Safety and Homelessness Service to support an expected increase in demand in this financial year for the Tameside Resettlement Scheme. | Transfer from | 125,160 |
| Operations and Neighbourhoods | There are 2 fixed term posts within the Youth Service. These posts were agreed to be funded from grants but as the posts span 2 financial years there are an element of costs to be funded from the remaining grants in reserves. | Transfer from | 50,000 |

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 | Removal of defunct NHS Post and corresponding ICFT income | Income and Expenditure | Income | Expenditure | 85,554 | Recurrent |
| Adults | Funded Nursing Care realignment of budgets | Income and Expenditure | Expenditure | Income | 108,380 | Recurrent |
| Adults | Transfer of Corporate Venture Funding to pay for DB Post in Transformation | Income and Expenditure | Expenditure | Income | 62,016 | Non-recurrent |
| Adults | Carers Service Funding from Population Health Investment Fund | Income and Expenditure | Expenditure | Income | 98,950 | Non-recurrent |
| Children's Services Social Care | Child and Family Weight Management Grant 2022/23 allocation | Income and Expenditure | Pay | Income | 9,250 | Non-recurrent |
| Children's Services Social Care | Extension of Dedicated Safeguarding Lead Programme until end of 2021/22 academic year | Income and Expenditure | Pay | Income | 19,770 | Non-recurrent |
| Children's Services Social Care | Permanent transfer of 1FTE Family Intervention Worker post from Tameside Families Together to Complex Safeguarding Team | Service | Complex Safeguarding Team | Tameside Families Together Team | 36,840 | Recurrent |
| Children's Services Social Care | Regrade of Signs of Safety Children's Social Care post | Pay and Non-Pay | Pay | No-pay | 2,900 | Recurrent |
| Children's Services Social Care | 2022-23 Confirmation of Remand Grant Allocation | Income and Expenditure | Income | Non-pay | 8,153 | Recurrent |

Budget Virements

| Service | Reason for virement | Virement Between | Transfer Between | | Virement amount £ | Nature of virement |
|---------------------------------|---|------------------------|--|-----------------------|----------------------|--------------------|
| | | | Debit | Credit | | |
| Children's Services Social Care | Changes to SENDIASS service | Pay and Non-Pay | Non-pay | Pay | 61,280 | Recurrent |
| Children's Services Social Care | Regrade of Business Support Manager post and creation of part time Business Support Officer post | Pay and Reserves | Reserves | Pay | 15,120 | Recurrent |
| Children's Services Social Care | Implementation of a Managed team of children's social workers funded by reserves | Pay and Reserves | Pay | Reserves | 250,000 | Non-recurrent |
| Children's Services Social Care | 2022/23 Supporting Families Grant - notification of increase in grant amount | Income and Expenditure | Pay | Income | 392,150 | Recurrent |
| Children's Services - Education | Review of Posts within School Improvement and Governor Services to replace 2 Vacant Grade C Posts with a Grade D post | Income and Expenditure | Income | Expenditure | 17,430 | Recurrent |
| Children's Services - Education | Review of Posts within School Improvement and Governor Services to replace 2 Vacant Grade C Posts with a Grade D post | Pay and Non-Pay | Supplies and Service | Employees | 7,030 | Recurrent |
| Children's Services - Education | Service Review with the Virtual School | Income and Expenditure | Expenditure | Income | 103,220 | Recurrent |
| Children's Services - Education | Reallocate 50% of post to the SEN Assessment Team from Social Emotional and Mental Health Team to reflect where resource is allocated | Function | SEND Inclusion | Pupil Support | 11,940 | Recurrent |
| Children's Services - Education | Additional Resource for SEN Assessment Team | Service | Special Educational Needs and Disabilities | Director of Education | 91,810 | Recurrent |
| Population Health | Movement of Budget to match SCB Report - Domestic Abuse Grant | Income and Expenditure | Expenditure | Income | 147,040 | Non-recurrent |
| Population Health | Budget Virement required to close the grant allocation - not continuing in 22/23 - Wellbeing for Education Grant | Income and Expenditure | Income | Expenditure | 39,640 | Recurrent |

Budget Virements

| Service | Reason for virement | Virement Between | Transfer Between | | Virement amount £ | Nature of virement |
|--|--|------------------------|------------------|-----------------|----------------------|--------------------|
| | | | Debit | Credit | | |
| Population Health | Increase to Childrens Reserve Income to offset pay cosst for 12 months plus a transfer of budget to a new cost centre to improve monitoring of core costs separately to the grant income & expenditure | Income and Expenditure | Expenditure | Income | 163,670 | Non-recurrent |
| Population Health | Budget Virement to add grant allocation Q1 22/23 carry forward for Childs Weight Management Grant | Income and Expenditure | Expenditure | Income | 66,280 | Non-recurrent |
| Population Health | Better Mental Health Grant Carry Forward assignment of Budget 22/23 following closure agreement 21/22 | Income and Expenditure | Expenditure | Income | 124,887 | Non-recurrent |
| Population Health | Reallocation of BeWell Funding into the 22-23 Population Health Cost of Establishment | Pay and Non-Pay | Pay | Non-Pay | 783,561 | Recurrent |
| Population Health | Reallocation of Early Attachment Budget following agreement of PCFT Contract 22/23 £110k from ICFT contract existing budget | Income and Expenditure | Expenditure | Income | 314,646 | Recurrent |
| Population Health | Reallocation of Budget to allow for Women and Families Centre Budget 22/23 | Income and Expenditure | Expenditure | Income | 101,788 | Recurrent |
| Population Health | Substance Misuse Treatment and Recovery Grant Allocation 22/23 | Income and Expenditure | Expenditure | Income | 539,066 | Non-recurrent |
| Governance | Removal of the Individual Electoral Registration Grant from the Cabinet Office | Director | Governance | Corporate Costs | 22,580 | Recurrent |
| Capital Financing, Contingency and Corporate Costs | Increase in budget due to Executive Cabinet restructure | Assistant Director | Corporate Costs | Contingency | 48,390 | Recurrent |
| Finance and IT | Movement in service to deliver the Cap on Adult Social Care Cost. | Service | Exchequer | Finance | 629,000 | Non-recurrent |

Budget Virements

| Service | Reason for virement | Virement Between | Transfer Between | | Virement amount £ | Nature of virement |
|-------------------------------|--|------------------|-----------------------------|-------------|----------------------|--------------------|
| | | | Debit | Credit | | |
| Operations and Neighbourhoods | Budget adjustments to reflect final levy figures notified from GMCA | Director | Operations & Neighbourhoods | Contingency | 189,830 | Recurrent |
| Operations and Neighbourhoods | Budget adjustment to reduce increase to income targets relating to fees that are set statutorily where Tameside MBC do not have the ability to increase these. | Director | Operations & Neighbourhoods | Contingency | 78,940 | Recurrent |