

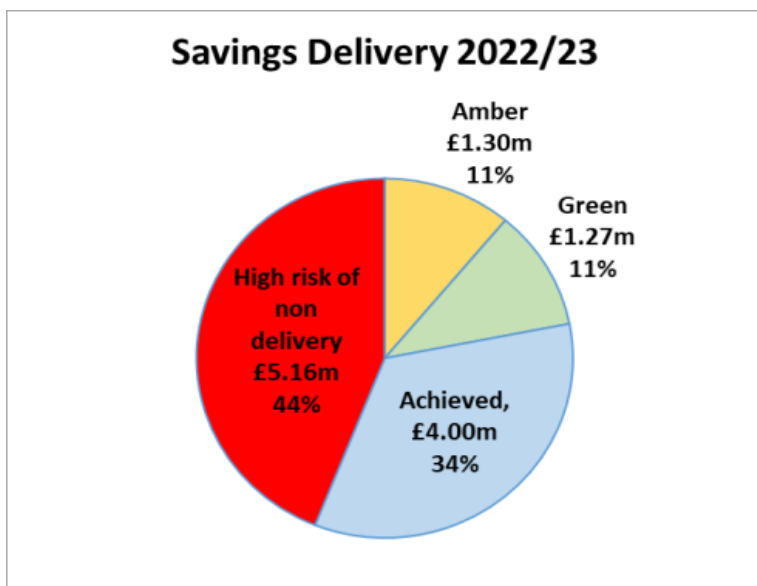
APPENDIX 2 – Strategic Commission Detailed Analysis

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Overview of Progress - Local Authority Savings as at Sept 2022

Savings Delivery	Opening Target £000's	High risk of non delivery £000's	Amber £000's	Green £000's	Achieved £000's	Total Forecast Saving £000's
2022/23 Budget no longer required	2,497	0	0	34	2,497	2,531
2022/23 Savings	6,565	3,595	1,036	879	1,384	3,299
2021/22 Savings not delivered in prior year	2,312	1,564	264	361	123	748
Total Savings & Budget Reductions in 22/23	11,374	5,159	1,300	1,274	4,004	6,578



SAVINGS PROGRESS

The 2022/23 Budget Report, approved by Full Council on 22 February 2022, included total savings of £11.374m.

Of that total, £2.497m are agreed budget reductions that have not resulted in a change to our service delivery, these savings will be achieved.

£6.565m are new savings for 2022/23 and £2.312m are savings from 2021/22 which were not delivered. These savings will impact service delivery and are subject to additional monitoring throughout the year.

There are currently savings of £5.159m where there is a high risk of non delivery which is contributing to the overall forecast overspend in 22/23. 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 £4.933m (approximately 5% of total staffing budget).

As at the end of period 6, forecast underspends relating to vacant posts were £9.105m, however a number of these are being covered by agency staff which across the council is forecast to be (£5.943m) overspent. This gives a net forecast underspend across the council of £3.162m on employee costs, which is less than the assumed vacancy factor for the year.

Local Authority Savings Progress as at September 2022

2022/23 Savings	Opening Target £000s	High Risk of non delivery £000s	Amber £000s	Green £000s	Achieved £000s	Total forecast savings £000s
Adults	0	0	0	0	0	0
Children's Services	2,944	2,143	776	0	25	801
Children's - Education	235	0	0	0	235	235
Population Health	645	0	0	645	329	974
Operations and Neighbourhoods	753	429	0	114	210	324
Growth	862	452	260	0	150	410
Governance	0	0	0	0	0	0
Finance & IT	0	0	0	0	0	0
Quality and Safeguarding	0	0	0	0	0	0
Capital and Financing	126	6	0	120	0	120
Contingency	1,000	565	0	0	435	435
Corporate Costs	0	0	0	0	0	0
Total	6,565	3,595	1,036	879	1,384	3,299
%		54.8%	15.8%	13.4%	21.1%	50.2%

2021/22 Savings not delivered in prior year	Opening Target £000s	Undelivered Savings £000s	Amber £000s	Green £000s	Achieved £000s	Total forecast savings £000s
Population Health	93	0	0	0	93	93
Operations and Neighbourhoods	878	400	169	309	0	478
Growth	1,341	1,164	95	52	30	177
Total	2,312	1,564	264	361	123	748
%		67.7%	11.4%	15.6%	5.3%	32.4%

Service Area Monitoring - Adults Services

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	64,669	(27,356)	37,313	26,365	37,644	(331)
Adults Neighbourhood Teams	9,716	(1,124)	8,592	4,872	8,579	12
Integrated Urgent Care Team	3,011	(2,815)	196	1,416	211	(14)
Long Term Support, Reablement & Shared Lives	17,025	(3,677)	13,347	7,445	13,332	16
Mental Health / Community Response Service	6,074	(1,770)	4,304	1,583	4,052	252
Senior Management	16,108	(36,213)	(20,105)	(8,953)	(18,512)	(1,593)
TOTAL	116,602	(72,955)	43,647	32,728	45,306	(1,658)

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

Underspends:

Adults Commissioning Service / Long Term Support / Mental Health

- **£1,028k Residential & Nursing Placements.** These have reduced from the previously reported position of 775 to 756 at period 6 on both income & expenditure forecast.
- **£255k Supported accommodation.** The contract value for the Supported Accommodation Contracts have costed less than anticipated at Budget Setting.
- **£726k Covid-funding.** A drawdown of reserves funding for COVID related pressures and hospital discharge processes which will support with costs in care and discharge pathways to live life well.
- **£439k Contain Outbreak Management Funding.** This funding has been used to offset Covid related costs within the Service in areas continuing to support with services after the Pandemic.
- **£276k Continuing Healthcare (CHC) funding.** The volume of clients who are eligible for CHC Funding has increased due to the Health Panel criteria. The income will offset the gross cost of the placement.

All Areas:

- **£186k** Vacant posts across Adults Services, with agreed Grant Funding included where applicable.
- **£118k** Minor variations to service costs based on actual expenditure volume.

Service Monitoring Areas - Adults Services Continued

Adults Services Overspends / Pressures:

Adults Commissioning Services / Long Term Support / Mental Health

- **(£2,248k) Supported Living** Pressure in Supported Living due to the young people transitioning into Adults Services from Children's Services. It is assumed that there will be a 20% reduction in costs as these young adults transfer, this position will be kept under review.
- **(£494k) Support at Home** Increase in Support at Home Hours since period 3 from 11,143 to 12,114 (actual hours. Contain Outbreak Management Grant is funded £200k of the pressure.
- **(£394k) Mental Health out of Borough** There has been an increased in demand for specialist out of borough placements since budget setting, this is as a result of the Best Interest Assessments and the additional support required for the individual.

Senior Management

- **(£1,550k)** Covid related grant funding not materialised as expected at budget setting.

Service Area Monitoring - Children's Services – Children's Social Care

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	8,291	(241)	8,050	3,934	8,425	(375)
Children's Social Care Safeguarding & Quality Assurance	2,210	(99)	2,111	998	2,038	73
Children's Social Care Senior	335	(7,239)	(6,904)	237	(6,829)	(75)
Early Help, Early Years & Neighbourhood	7,084	(2,926)	4,157	1,550	3,740	418
Adolescent Services	3,104	(647)	2,458	1,404	2,476	(18)
Cared for Children	47,244	(939)	46,305	21,699	47,438	(1,133)
Commissioning	280	0	280	183	279	2
TOTAL	68,548	(12,092)	56,457	30,005	57,565	(1,109)

The net variances incorporate a number of underspends and pressures to note for specific service areas including:

Children's Social Care Underspends:

Early Help, Early Years and Neighbourhoods:

- **£251k Children With Disabilities** 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.

Cared For Children:

- **£103K Interagency adoption fees.** These are forecast to underspend by £103K due to the number of children placed with adopters from the Regional Adoption Agency therefore cost avoiding the need for inter-agency adoptive placements.
- **£855k Internal Placements and In-house Children's Units.** These are forecast to underspend by £855K which includes underspends in relation to the number of mainstream connected foster carers and SGO carers.

Service Area Monitoring - Children's Services – Children's Social Care

Children's Social Care Overspends/ Pressures:

Child Protection and Children In Need:

- **(£100K) Transport Recharge** Overspend in relation to transport recharge expenses for children due to the number of journeys and cost of the journeys.
- **(£76K) Edge of Care** Overspend in relation to supporting adolescents on the edge of care to avoid the need to accommodate them

Cared For Children:

- **(£2,143k) The External Placements.** This overspend is predominately due to the number and cost of external residential placements for children under 18 (**£2.272m**). There also an overspend of (**£0.051m**) in relation to supporting children in hospital. 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 headline number of cared for children have reduced, placement costs have increased significantly, especially for those young people with complex mental health needs being discharged from acute wards and little to no contribution from NHS Partners.

SAVINGS 2022/23

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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					25	25
Convert Residential to IFAs & Reduction in CFC placement numbers	2,919	2,143		776			776
Total	2,944	2,143	0	776	0	25	801

Service Area Monitoring - Children's Services – Education

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	16,553	(12,855)	3,698	1,825	4,927	(1,229)
Assistant Executive Director - Education	171	(178)	(7)	47	83	(90)
Education Improvement and Partnerships	1,243	(798)	445	94	345	101
Schools Centrally Managed	1,795	(228)	1,567	724	1,532	34
Special Educational Needs and Disabilities	12,134	(10,746)	1,388	(752)	1,274	114
Virtual School and College	1,875	(1,869)	6	(56)	2	4
TOTAL	33,772	(26,675)	7,097	1,882	8,163	(1,066)

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

Underspends:

Assistant Executive Director – Education:

- **£34k Teachers retirement pension costs.** There is reduced demand for this budget. This will be offered for additional savings in 2023/24

All Areas:

- **£206k** Staffing expenditure across Education is £311k 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.

Pressures:

Access Services:

- **(£1,261k) Costs of SEN Transport.** The routes have been retendered and implementation has commenced in Autumn Term. Costs are being avoided as a result of this however the service continue to face demand pressures, therefore the forecast may continue to change throughout the Autumn and Spring Terms. The position will continue to be closely monitored and an update provided later in the Autumn Term.
- **(£45k)** Other minor variations under £50k

Children's Services – Education

SAVINGS 2022/23

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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 Monitoring - Population Health

Population Health	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Actual to date £000's	Forecast £000's	Variance £000's
Population Health	15,975	(1,683)	14,292	6,758	12,927	1,365
TOTAL	15,975	(1,683)	14,292	6,758	12,927	1,365

The net variance reflects a number of underspends including:

Underspends:

- **£496k Be Well Service.** There is currently a review of staffing capacity in Be Well Service following transfer from Pennine Care in April 2022, meaning a part year reduction to costs against budget.
- **£204k Integrated Care Foundation Trust.** Negotiations have led to reduction in budget requirement for 22/23. There was an expected pressure to the contract due to Agenda for Change Pay uplifts % Growth increase, however this has not materialised to the expected value at the time of budget setting. Pay uplift is £90k and there is expected to be a request for £100k from Corporate for 23/24 Agenda for Change.
- **£199k Contain Outbreak Management Funding.** This has been used to support staff currently working to support Covid related objectives, this has been agreed in year as part of the COMF planning process
- **£180k Senior Management Vacancies** held within the core Population Health Team
- **£142k Prescribing activity levels.** These are lower than anticipated since budget setting. Forecasts are based on Actual levels of activity and charge values.
- **£68k CGL Contract.** This contract is lower than anticipated at budget setting, forecast is based on actual monthly invoice total for 22/23
- **£38k Enhanced Service.** Activity levels are lower than anticipated since budget setting and forecast is based on recent activity volume and cost
- **£8k Minor Variations** based on expected spend levels across the Directorate

Service Area Monitoring - Population Health



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	93	47	93
Review of NHS Commissioned Contracts	500	0	0	0	500	250	500
Population Health Staffing changes	12	0	0	0	12	12	12
Review of all commissioned contracts	40	0	0	0	40	20	40

SAVINGS FROM 21/22 THAT WERE NOT DELIVERED

Scheme	Savings Target 21/22 £000's	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	93								0
Total	93	0	0	0	0	0	0	0	0

Service Area Monitoring - Quality And Safeguarding

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	340	(243)	97	(78)	97	0
TOTAL	340	(243)	97	(78)	97	0

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

Underspends:

- **£72k Employees** - underspend mainly due to a part year vacant post and changes to staffing following service redesign, partly offset by (£14k) vacancy factor.
- **£3k Transport** - underspend on staff travel costs and car allowances.
- **£1k Supplies & Services** – underspend on printing and stationery.
- **£8k Other Income** - Additional income, £0.9k from other partners NPS / Jigsaw and £7.4k Health Income.
- **£3k Traded Services Income** – surplus £3k additional income from academy Schools Traded Services.

Pressures:

- **(£2k) Internal Printing** – forecast overspend on internal printing recharges.
- **(£73k) Reserve Movements** - Balance of budget transferred to reserve as joint commissioned service for future funding and investment in the service.
- **(£13k) Traded Services Income** – Underachievement of income from maintained Schools Traded Services.

Service Area Monitoring - Operations and Neighbourhoods

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	7,008	(2,821)	4,187	1,762	5,083	(896)
Cultural & Customer Services	3,411	(320)	3,091	1,460	3,046	45
Engineers, Highways & Traffic Management	16,296	(12,376)	3,920	3,886	5,771	(1,851)
Management & Operations	1,439	(2,829)	(1,390)	(684)	(1,379)	(11)
Operations & Neighbourhoods Management	31,024	(31)	30,994	31,021	31,030	(36)
Operations & Greenspace	5,638	(490)	5,148	2,779	5,055	93
Public Protection & Car Parks	4,179	(3,755)	424	435	1,761	(1,336)
Waste & Fleet Management	10,457	(6,603)	3,853	839	4,487	(633)
Markets	1,037	(1,405)	(368)	(639)	(67)	(301)
TOTAL	80,489	(30,630)	49,859	40,859	54,786	(4,927)

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

Underspends:

Cultural and Customer Services:

- **£45k Cultural Services** – Other net underspends.

Operations and Greenspace:

- **£93k Street Cleansing Waste** A reduction in the cost of disposing for street cleansing waste of £283k due to changes in the disposal process. This is offset by a number of pressures within the service, including staffing overspends, due to the vacancy target not being met and additional agency staff expenditure (£64k), increases in fuel costs (£62k), other pressures (£64k).

Operations and Neighbourhoods Pressures / Overspends:

(£896k) Community Safety & Homelessness:

- **(£896k) Homelessness:** There is significant pressure on this budget due to the costs of temporary accommodation being significantly greater than the associated Housing Benefit and Universal Credit income that the Council receives. There is a service review due to be undertaken on the Housing Options Service that transferred into the Council earlier this financial year. In addition there is an on-going review of grant income to support existing expenditure (where grant conditions allow) and also a review of placement costs to ensure that the most appropriate and cost effective placements are commissioned and that related Housing Benefit / Universal Credit is maximised.

(£1,851k) Engineers, Highways & Traffic Management

- **(£1,373k) Street Lighting Energy Costs** - The Council has invested significant capital funding 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 reduced electricity consumption, the recent increase in electricity costs (in excess of 100%) has led to a significant forecast overspend forecast..
- **(£312k) Highways Maintenance Grant** – A programme of planned maintenance schemes is being developed that will be financed by the Council's 2022/23 Highway Maintenance grant allocation of £3,536k. The programme will be presented to Members for approval in November 2022. The grant allocation is a reduction of £379k when compared to 2021/22 (£3,915k). In 2021/22 a sum of £1,500k was allocated via the grant to finance repairs to potholes and minor maintenance on the highway infrastructure. A reduction to the level of grant to finance this related expenditure in 2022/23 has been forecast pending the finalisation of the programme of works. The forecast will be updated in subsequent monitoring reports following consideration and approval of the 2022/23 programme of schemes by Members.
- **(£166k) Other net pressures**

Operations and Neighbourhoods Pressures / Overspends:

(£111k) Management & Operations

- **(£92k) Items for Re-sale** – Increased forecast expenditure on memorial plaques and also on purchasing a new memorial tree. Both of these items are offered for sale to families and so will generate income to recover the related expenditure.
- **£100k Cremator Replacement reserve** - There is recurrent provision in the budget to transfer the sum to finance the future replacement of cremators. It is proposed that this transfer will not be enacted in 2022/23 pending a review of future financing options.

(£36k) Operations & Neighbourhoods Management Over Budget

- Other minor net variations

Operations and Neighbourhoods Pressures / Overspends continued:

(£1,336k) Public Protection & Car Parks Over Budget

- **(£985k) Car Parking Income** – Ongoing shortfall in parking income (car park charges and on and off street parking fine income)
- **(£133k) Business Rates** – Additional expenditure following a revaluation of specified car parks across the borough.
- **(£102k) CCTV** – The proposed saving via the connection of CCTV to the dark fibre is not expected to be delivered in 2022/23 (£89k), other minor variations (£13k)
- **(£140k) Employees** – Delay to the delivery of proposed savings via a re-design of the Public Protection service (£225k), partially supported via non recruitment to existing vacant posts (£85k).
- £24k – Other net minor variations

(£633k) Waste & Fleet Management Over Budget

- **(£140k) Employees** – Three waste collection crews were reduced following the change in blue and black bin collection frequency rather than four that were originally proposed
- **(£613k) Borrowing Costs** - Additional borrowing costs relating to replacement fleet purchases
- £167k – Additional trade waste service income
- **(£47k)** – Other net variations including forecast shortfall on replacement wheeled bins income (£71k), forecast increased fuel costs (£43k), other minor variations £67k

(£301k) Markets Over Budget

- **(£273k) Market Income** -There continues to be a shortfall in income generated by the Markets Service which is partly due to a national decline in the their popularity.
- **(£28k)** Other net minor variations

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					10	10
Review of customer services face to face offer	46					46	46
Bring Statutory Housing Service in house	50					50	50
Transfer processing of street sweepings into the waste levy	50					50	50
Grounds Maintenance Staffing	54					54	54
Work with STAR to ensure procurement in Stores is best value and on contract	69	69					0
CCTV Connection to Dark Fibre	89	89					0
Public Protection staffing review	115	115					0
Reduce collection frequency - 3 weekly Blue Bin collections	135	78			57		57
Reduce collection frequency - Black bin collections to 3 weekly	135	78			57		57
Total	753	429	0	0	114	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

Service Area Monitoring - Growth

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	107	0	107	2	12	95
Development & Investment	1,233	(515)	718	915	758	(41)
Economy, Employment & Skills	1,337	(394)	943	(94)	864	79
Major Programmes	0	0	0	(2)	0	0
Infrastructure	100	0	100	148	77	23
Planning	1,797	(1,156)	641	299	835	(193)
BSF, PFI & Programme Delivery	24,126	(24,126)	0	(21)	0	0
Asset Management	417	(90)	327	(122)	245	82
Capital Programme	1,504	(440)	1,064	499	1,015	49
Corporate Landlord	7,581	(2,473)	5,108	3,497	7,932	(2,823)
Environmental Development	546	(28)	518	211	393	125
Estates	1,434	(2,796)	(1,362)	(79)	(453)	(909)
School Catering	2,136	(2,146)	(9)	(138)	(9)	0
Vision Tameside	0	0	0	0	0	0
TOTAL	42,318	(34,163)	8,155	5,116	11,667	(3,513)

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

All underspends in the following services are primarily due to vacant posts :

£95k Growth Management

£79k Economy, Employment & Skills

£23k Infrastructure

£82k Asset Management

£49k Capital Programme

£125k Environmental Development

Service Area Monitoring - Growth

Growth Pressures / Overspends:

(£41k) Development and Investment

- Primarily relating to an overspend on employees

(£193k) Planning

- **£129k Employees** – underspend relating to vacant posts
- **(£274k) Fees income** - Reduced levels of forecast income relating to planning fees, pre-planning applications and building regulation fees.
- **(£48k)** Other minor variations

(£2,823k) Corporate Landlord

- **(£1,761k) Utility Costs.** This is due to an increase in the contractual cost and estimated increased levels of consumption across the estate
- **(£199k) accommodation costs.** The majority of the overspend relates to costs associated with the termination of the Patterson Rothwell lease (£58k), dilapidation work at Stamford Chambers following termination of the lease (£65k), forecast non delivery of savings at Hattersley Hub (£41k) and Primary Care Centre rent (£38k) as well as some other minor variations - £3k
- **(£593k) Facilities Management** (£337k) due to inflation on the facilities management contract, (£240k) due to non delivery of current year savings for the FM contract. (£16k) other minor variations.
- **(£300k)** Tameside One – non delivery of the additional income savings proposal for the lease of a floor in the building
- **£97k Caretaking Charges** - Underspend forecast on caretaking charges in corporate buildings relating to reduction in hire of rooms
- **(£67k) Other variations**

Growth Pressures / Overspends Continued:

(£909k) Estates

(£500k) Rent Reviews – shortfall on income due to forecast non delivery of the savings target for additional rent across the Council estate via rent reviews

(£105k) Estates Income - shortfall on income due to forecast non delivery of the savings target for additional investment estate income

(£63k) Forecast shortfall of rent income via the Council estate portfolio

(£244k) Estates Recharges - adverse variance on recharge income for work carried out on the Council estate portfolio.

£3k Other minor variations

SAVINGS 2022/23 (continued)

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
Service redesign (Building Control & Planning Development management)	20	20					0
Relocation of Droylsden Library	60	60					0
Commercial Estate Income Generation - opportunities to increase income through build/purchase of industrial estate.	105	105					0
Asset Management Accommodation Strategy (operational)/ WorkSmart	207	207					0
Sport and Leisure	150					150	150
Facilities Management and Estates Savings	300	40		260			260
Total	862	452	0	260	0	150	410

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

Service Area Monitoring - Governance

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	746	(99)	648	378	666	(18)
Executive Support	2,002	(166)	1,836	833	1,650	186
Governance Management	197	(95)	102	(12)	(3)	105
Legal Services	1,648	(39)	1,609	897	1,767	(158)
Exchequer	61,014	(60,159)	855	4,945	1,303	(448)
Policy, Performance & Communications	1,874	(346)	1,529	714	1,487	42
HR Operations & Strategy	1,772	(1,083)	689	166	822	(133)
Organisational & Workforce Development	688	(47)	641	150	399	242
Payments, Systems and Registrars Transformation	1,615	(395)	1,220	515	1,007	213
	0	0	0	152	(0)	0
TOTAL	71,557	(62,429)	9,128	8,738	9,098	30

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

Underspends:

£186k Executive and Business Support

- **£196k Employee Costs.** Employees are £279k under budget due to a number of vacant posts within the service being currently held or recruited over the course of the year. The service has a vacancy factor of (£83k), resulting in a net employee underspend
- **(£50k) Income from CCG/ICB** There is a forecast reduction in the level of income from the CCG/ICB in relation to Employee Expenses of however this is offset by an underspend in staffing costs.
- **(£24k) The Quality, Innovation, Productivity and Prevention programme (QIPP).** The QIPP from the CCG/ICB for April 22 to September 22 has resulted in additional income of £24k. No further income is forecast.
- **(£16k) Minor Variations** There are other minor variations across the service of £16k under budget.
- Note – The Children’s Services Business Link team has recently moved into the Executive Support Service area. The service also hosts a cost centre for CCG/Health Expenditure. These costs are fully recovered..

Service Area Monitoring - Governance

Governance Underspends Continued:

£105k Governance Management

- **Employees** - Due to the Director of Governance and Pensions being appointed to the Chief Executive role the staffing budget is forecasted to be £154k underspent. There is a £48k forecast in for a temporary monitoring officer for 6 months. There are other minor variations across the service of £1k under budget.

£42k - Policy, Performance and Communications

- **(£5k) Design and Print**- this is a combination of £5k under budget on expenditure and a **(£10k)** under achievement on the income target.
- **£125k Employee Costs.** Employee costs, (including training) are £208k under budget; this is due to timing issues of staff members having left the service and replacements being appointed. The service has a vacancy factor of (£83k), resulting in a net employee underspend of £125k.
- **(£93k) Clinical Commissioning Group (CCG) Income.** We have been prudent with our forecasting as we are currently uncertain on what funding we will receive from the newly formed ICB. The Council has draw down funding of £81k from the CCG/ICB for the 22/23 financial year to date This is a **(£93k)** under achievement on the budgeted income target. There are other minor variations across the service of (£1k) over budget.
- **£30K Policy Projects** – There is an underspend on conferences/seminars and bespoke projects.

£242k - Organisational and Workforce Development

- **£205k Employee Costs.** Employee costs are £239k under budget (including Corporate Apprentices £83k under budget), however the service have a vacancy factor of (£34k), resulting in a net employee underspend of £205k.
- **£34k Education Skills Funding Agency (EFSA).** Income has been received for the recruitment of new apprentices.

£213k Payments, Systems and Registrars

- **£102k Employee Costs.** Employee costs, (including training) are £162k under budget due to vacant posts and staff either not in/or opted out of the Pension Scheme. However the service have a vacancy factor of (£60k), resulting in a net employee underspend of £102k.
- **£32k Consultancy** - Consultancy is forecast to be £32k under budget.
- **£23k GM Collaborative Post.** The Service has received income from Oldham Council for this GM post.
- **£25k Registration, Marriages and Deaths.** Income is forecast to be £25k greater than budget

Service Area Monitoring - Governance

Governance overspends

(£18k) Democratic Services over budget

- **£4k Employee costs** (including training) are £30k under budget. This is mainly due to a vacant post being held until the service review was carried out, this has recently been completed and is about to be implemented and the relevant staff costs have been forecast. The service has a vacancy factor of (£26k), resulting in a net employee expense of £4k under budget.
- **(£4k) Democratic Services non-pay expenditure** is forecast to be (£4k) in excess of budget across the related expenditure categories, a combination of member surgeries, schools appeal panel expenses, and printing charges.
- **(£18k) Borough Elections & Electoral Registrations is forecast to be (£18k) in excess of budget** across premises related expenditure, supplies and services and temporary staffing cost related to elections.
- The Council have received final funding in relation to the 2019 Parliamentary Elections of £92k, this will be moved to a reserve to assist with future elections.

(£158k) Legal Services over budget

- **(£269k) Employee Costs and the cost of locums** across the service are (£178k) in excess of budget, before the vacancy factor and non-payroll costs. The service has a vacancy factor of (£91k), resulting in an **overall net expense of (£269k) over budget**. Within the current locum staffing forecast there are costs of £83k that will be funded from the planned budget reserve that relates to the Children's service improvement plan.
- By their very nature the locums are more expensive to the service than permanent staff. The projected costs of the locum spend to the end of the year is £715k. This is based on current numbers and hours worked. This compares to a budget of £608k if permanent staff could fill the posts. To try to mitigate this over budget position the service continues to seek to make permanent appointments. Further, the service is now looking to end some of the locum cover of the vacancies pending any permanent appointments and is commencing the conversation with services about how to manage the reduced capacity for support within legal services. There is a current forecast for Legal Services related Income of £25k. There are other minor variations across the service of £3k under budget

(£448k) Exchequer Services over budget

(£416k) Employee costs across the service are forecasting **(£218k)** in excess of budget due to additional staffing requirements and additional hours/overtime in relation to Covid and other Government Grants. The service also has a significant backlog of work due to staff being diverted to Government Initiatives such as Energy Payments and Business Rates related Grants. The service has a vacancy factor of **(£198k)**, resulting in a net employee cost of **(£416k)** in excess of budget. These staffing forecasts will be closely monitored over the financial year.

(£32k) There are other minor variations under £50k across the service totalling **(£32k)** over budget.

(£133k) HR Operations and Strategy over budget

(£2k) Employee Costs (including training) across the service are **£75k** under budget; this is due to vacant posts across the service, however the service have a vacancy factor of **(£77k)**, resulting in a net employee expense of **(£2k)** over budget.

(75k) Schools Traded Income. Income is **(£75k)** less than the budgeted income target on Schools and Academies due to reduced take up of the service in relation to Human Resources **(£40k)**, Trade Unions **(£13k)** and Recruitment and Payroll **(£22k)**.

(£31k) Clinical Commissioning Group income. There is now a pressure of **(£31k)** in relation to the Clinical Commissioning Group no longer requiring the HR provision as now in the ICB. The budgeted income is £40k and we have received only funding for 3 months

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	4,685	(1,537)	3,147	467	2,991	156
Risk Management & Audit Services	1,967	(262)	1,705	1,747	1,679	26
Digital Tameside	5,047	(223)	4,824	3,145	4,651	174
TOTAL	11,700	(2,023)	9,677	5,358	9,321	356

The net variance reflects a number of underspends including:

£156k Financial Management under budget

- **£120k Employee Costs** Staffing costs are under budget by £120k due to a significant number of staffing vacancies, offset by agency spend where some vacancies are being covered by temporary support. This underspend is reduced by forecast overspends on supplies and services including marketing and recruitment costs for the new Director of Resources.
- **£19k Financial Management Schools Support** - This is due to underspends on employees not working full time hours.
- **£15k Income Management** - under budget due to a vacant post for part of the year.
- **£29k Adults Assessment and Client Finance** – Mainly due to vacant posts and some additional income.

£26k Risk Management and Audit Services under budget

- **£130k Employee expenses** Staffing costs are forecast to underspend across the team due to a number of vacant posts, with a total forecast underspend on employee costs of £130k.
- **(£99k) Insurance Costs.** Forecast overspends on insurance costs due to premiums and claims handling fees in excess of budget by £99k.
- Small forecast overspends on supplies and services due to an upgrade on the audit software and IT audit services

£174K Digital Tameside under budget

- **£161k Employee expenses** Staffing costs are forecast to be underspent by £161k due to a number of vacant posts across the Directorate.
- There are some other smaller underspends across the service, including reduced expenditure on networks and telephony.

Capital Financing, Contingency and Corporate Costs

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	253	0	253	128	258	(5)
Corporate and Democratic Core	3,562	(243)	3,319	1,172	3,304	16
Democratic Processes	1,569	(67)	1,502	708	1,513	(11)
Investment and Financing	8,680	(4,167)	4,513	(579)	2,743	1,770
Contingency	7,619	(7,007)	612	(6,435)	28	584
TOTAL	21,684	(11,484)	10,199	(5,006)	7,845	2,354

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

Underspends:

- **£56k** The net cost of Minimum Revenue Position (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.
- **£1,459k** Forecast interest income is £1,459k 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.
- **£123k** Forecast interest expense is £123k below budget as, due to the current high interest rate environment, no additional borrowing is planned in year.
- **£153k** Manchester Airport Group has confirmed that interest payments due in September are to be deferred. Interest is charged on any deferrals therefore an additional £153k of income is anticipated
- **£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 £2,248k).

Pressures:

- **(£21k)** Other minor variations in the Investment and Financing budget

SAVINGS 2022/23

Savings Performance:

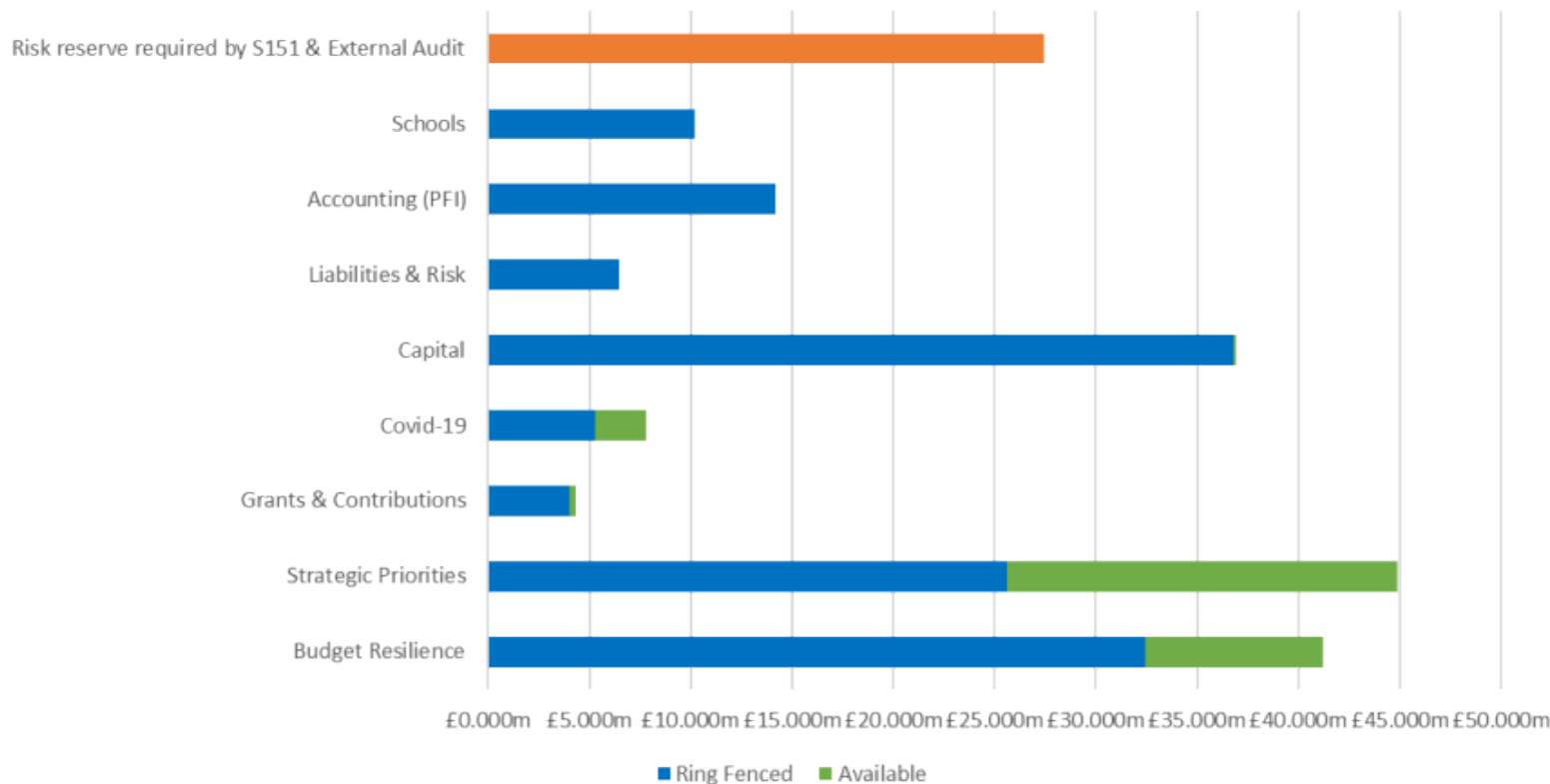
- **(£565k)** Digital and transformation savings - £435k of efficiencies have been identified against the original £1,000k target. This has been identified against budgets that have seen reductions because of changes to how the Council is working and delivering services, the budget efficiencies include reductions in staff travel, printing costs, telephone landline costs, training and room hire). Work is being carried out to deliver the remaining target.

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			42		42
Pensions Advance Payment - additional savings in excess of existing savings target	82	4			78		78
Digital and transformational savings	1,000	565	0	0	0	435	435

Earmarked funds and reserves At 1st April 2022

Earmarked funds and reserves at 1 April 2022 were mostly committed:

Total Earmarked Funds at 1 April 2022 £193.567m, Risk Reserve £27.437m, Ring Fenced £135.067m and Available £31.063m



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 £
Adult Services	Carers Business Case funded by Population Health Investment Fund Reserves	Transfer from	(37,237.00)
Adult Services	Service Redesign funded through IBCF reserves as an in year agreement - Funded through new Grant Funding from 23/24	Transfer from	(111,119.00)
Adult Services	Service Redesign funded through IBCF reserves as an in year agreement - Funded through new Grant Funding from 23/24	Transfer from	(85,554.00)
Adult Services	Service Redesign funded through IBCF reserves as an in year agreement - Funded through new Grant Funding from 23/24	Transfer from	(37,339.00)
Adult Services	Service Redesign funded through IBCF reserves as an in year agreement - Funded through new Grant Funding from 23/24	Transfer from	(77,948.00)
Adult Services	Service Redesign funded through IBCF reserves as an in year agreement - Funded through new Grant Funding from 23/24	Transfer from	(33,020.00)
Adult Services	Service Redesign funded through IBCF reserves as an in year agreement - Funded through new Grant Funding from 23/24	Transfer from	(42,069.00)
Adult Services	Service Redesign funded through IBCF reserves as an in year agreement - Funded through new Grant Funding from 23/24	Transfer from	(57,024.00)
Adult Services	Service Redesign funded through IBCF reserves as an in year agreement - Funded through new Grant Funding from 23/24	Transfer from	(184,200.00)
Adult Services	Service Redesign funded through IBCF reserves as an in year agreement - Funded through new Grant Funding from 23/24	Transfer from	(52,671.00)
Adult Services	£3.5m for risk share agreed with Finance Business Partners & also £726k 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 £726k which will support with costs in care and discharge pathways to live life well.	Transfer from	(4,226,000.00)

Reserve Transfers

Reserve Transfers continued

Service	Details of request	Transfer to/from reserves	Amount to be transferred £
Adult Services	Community Response Service & NWAS project 2 Warden Posts - Ageing Well allocation for 22/23	Transfer from	(19,250.00)
Population Health	Ring-fenced Funding from CCG received in 21/22 to support planned Early Attachment Financial Strategy 22/23	Transfer from Reserves	(376,805.00)
Population Health	Ring-fenced Funding from CCG received in 21/22 to support planned IRIS Programme Financial Strategy 22/23	Transfer from Reserves	(66,000.00)
Population Health	Flu Vaccination Programme	Transfer from Reserves	(5,000.00)
Quality and Safeguarding	Adults Safeguarding Partnership Board - underspend to reserve	Transfer to	21,938.82
Quality and Safeguarding	Childrens Safeguarding Partnership General - underspend to reserve	Transfer to	50,911.65
Governance	Communication officer for the Godley Green Scheme	Transfer from	(37,633.00)
Governance	Investments in Adults , Childrens Social Care and Childrens Education IT Systems report - funding of two post from Joint Commissioning Reserve	Transfer from	(37,544.00)
Governance	Remaining Funding owed to the council from the Cabinet Office in relation to the Parliamentary election 2019	Transfer to	92,030.00
Operations and Neighbourhoods	The Council contribution to Stalybridge - Town of Culture	Transfer from	89,000.00
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	25,000.00
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.	Transfer from	120,000.00

Reserve Transfers

Reserve Transfers continued

Service	Details of request	Transfer to/from reserves	Amount to be transferred £
Operations and Neighbourhoods	Use of prior year grants within the Community Safety and Homelessness Service to support an in-year funding shortfall against existing contracts within the Homelessness service. This will be addressed in future years as contracts are re-tendered.	Transfer from	250,000.00
Operations and Neighbourhoods	Use of prior year grants within the Community Safety and Homelessness Service to support an expected in-year increase in demand for the Tameside Resettlement Scheme.	Transfer from	125,160.00
Operations and Neighbourhoods	Grant funding allocation to finance 2 fixed term posts within the Youth Service.	Transfer from	50,000.00

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		
Population Health	Flu Vaccination Programme 22/23 Governance Approved	Income and Expenditure	Expenditure	Income	25,000	Non-recurrent
Population Health	Childrens Weight Management Grant - Realignment to match Grant Agreement	Income and Expenditure	Income	Expenditure	15,738	Non-recurrent
Population Health	Reallocation of funding to support Early Attachment Service	Income and Expenditure	Expenditure	Income	376,805	Non-recurrent
Population Health	Ops & Neighbourhoods to support Domestic Abuse Programme of Work & Safe Accommodation	Director	Ops & Neighbourhoods	Population Health	228,136	Non-recurrent
Governance	Children's business link team transferred from Children's to Executive Support	Director	Governance	Children's	185,590	Recurrent
Governance	Budget virement to fund additional posts from Adult Social Care Reform grant.	Income and Expenditure	Expenditure	Income	71,930	Recurrent
Finance and IT	Budget virement to fund additional posts and systems from Adult Social Care Reform grant.	Income and Expenditure	Expenditure	Income	370,319	Recurrent
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 income budgets relating to fees that are set statutorily where the Council does not have the ability to increase the fee levels	Director	Operations & Neighbourhoods	Contingency	78,940	Recurrent
Children's Services - Social Care	Vulnerable Persons Accommodation Contract for Threshold Hold Properties	Director	Place	Children's	40,720	Recurrent

Budget Virements

Budget Virements Continued:

Service	Reason for virement	Virement Between	Transfer Between		Virement amount £	Nature of virement
			Debit	Credit		
Children's Services - Social Care	Missing from Home Service brought back in-house	Pay and Non-Pay	Pay	Non-Pay	120,710	Recurrent
Children's Services - Social Care	Children's business link team transferred from Children's to Executive Support	Director	Governance	Children's	185,590	Recurrent