

APPENDIX 2 – P10 Detailed Analysis

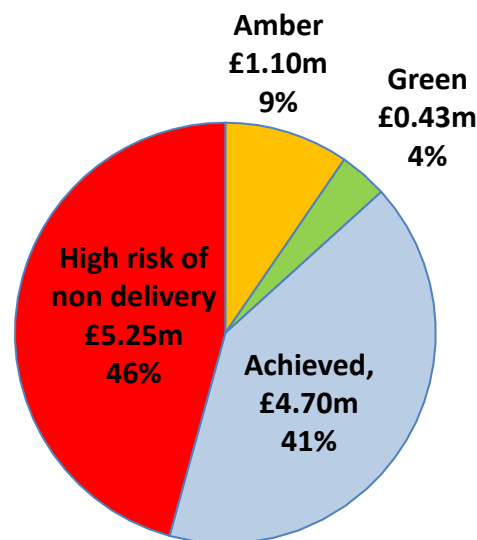
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Overview of Progress - Local Authority Savings as at Jan 2023

Budget Reductions Delivery	Opening Target £000's	High risk of non delivery £000s	Amber £000's	Green £000's	Achieved £000's	Total Forecast £000's
2022/23 Budget resources redirected	2,497	0	0	40	2,497	2,537
2022/23 Budget Reductions	6,565	3,752	875	287	1,715	2,877
2021/22 Budget Reductions not delivered in prior year	2,312	1,496	223	101	492	816
Total Budget Reductions in 22/23	11,374	5,248	1,098	428	4,704	6,230

Budget Reductions Delivery 2022/23



BUDGET REDUCTIONS 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 resources that have been redirected that have not resulted in a change to our service delivery, these savings will be achieved.

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

There are currently savings of £5.248m where there is a high risk of non delivery which is contributing to the overall forecast overspend in 22/23. At this stage in the year it is now highly unlikely that these savings will be achieved.

EFFICIENCY FACTOR - The total efficiency factor for the year is £4.933m (approximately 5% of total staffing budget).

As at the end of period 10, forecast underspends relating to vacant posts was (£11.240m), however a number of these are being covered by agency staff which across the council is forecast to be **£6.625m** overspent. This gives a net forecast underspend across the council of £4.616m on employee costs.

Local Authority Savings Progress as at January 2023

2022/23 Resources Redirected	Opening Target	High Risk of non delivery	Amber £000s	Green £000s	Achieved £000s	Total forecast
Children's - Education	90	0	0	40	90	130
Growth	147	0	0	0	147	147
Corporate Costs	2,260	0	0	0	2,260	2,260
Total	2,497	0	0	40	2,497	2,537
%		0.0%	0.0%	1.6%	100.0%	101.6%

2022/23 Budget Reductions	Opening Target £000s	High Risk of non delivery £000s	Amber £000s	Green £000s	Achieved £000s	Total forecast £000s
Children's Services	2,944	2,304	615	0	25	640
Children's - Education	235	0	0	0	235	235
Population Health	645	0	0	99	546	645
Operations and Neighbourhoods	753	429	0	0	324	324
Growth	862	452	260	0	150	410
Capital and Financing	126	2	0	188	0	188
Contingency	1,000	565	0	0	435	435
Total	6,565	3,752	875	287	1,715	2,877
%		57.2%	13.3%	4.4%	26.1%	43.8%

2021/22 Budget reductions not delivered in prior year	Opening Target £000s	High Risk of non delivery £000s	Amber £000s	Green £000s	Achieved £000s	Total forecast £000s
Population Health	93	0	0	0	93	93
Operations and Neighbourhoods	878	410	50	49	369	468
Growth	1,341	1,086	173	52	30	255
Total	2,312	1,496	223	101	492	816
%		64.7%	9.6%	4.4%	21.3%	35.3%

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	66,017	(27,319)	38,698	37,692	39,833	1,135
Adults Neighbourhood Teams	9,875	(1,124)	8,751	7,745	8,633	(118)
Integrated Urgent Care Team	3,028	(2,733)	295	196	(101)	(396)
Long Term Support, Reablement & Shared Lives	17,582	(3,677)	13,905	11,736	14,192	287
Mental Health / Community Response Service	6,188	(1,770)	4,418	3,233	4,166	(252)
Senior Management	16,190	(36,295)	(20,105)	(9,052)	(18,489)	1,616
TOTAL	118,879	(72,918)	45,961	51,549	48,233	2,272

Adults Commissioning Service £1,135k

- **£1,012k** over spend in Residential and Nursing Placements. Residential & Nursing Placements have seen an increase in demand volume. Budget was based on 698 placements, period 10 data is now showing a total number 751 active placements. This is an increase of 8% since Budget Setting 22/23. The budgeted average cost of a placement was £756 per week, period 10 data shows an average placement cost of £774, an increase of 2%.
- **£123k** overspend on minor variations

Adults Neighbourhood Teams (£118k)

- **(£495k)** under spend in core staffing costs due to full and part year vacant posts with agreed Grant Funding included where applicable
- **£210k** over spend on placement costs. Costs relate to two emergency high cost placements
- **£180k** over spend on Direct Payment costs. Direct payment clients have seen an increase in demand volume. Budget was based on 270 clients, period 10 data is now showing a total number 315 active clients. This is an increase of 17% since Budget Setting 22/23. The budgeted average weekly cost per client was £323 per week, period 10 data shows an average placement cost of £356, an increase of 10%.
- **(£14k)** under spend - Minor Variation to service costs based on actual expenditure volume

Service Monitoring Areas - Adults Services Continued

Integrated Urgent Care Team (£396k)

- **(£425k)** in core staffing costs due to full and part year vacant posts with agreed Grant Funding included where applicable
- **£29k** overspend - Minor Variation to service costs based on actual expenditure volume

Long Term Support, Reablement & Shared Lives £287k

- **£255k** Over spend in staffing costs due to an increase in staffing costs across 24 hour supported accommodation properties to ensure service is at required capacity offset by staffing underspends in other areas of the service.
- **£31k** overspend - Minor Variation to service costs based on actual expenditure volume

Mental Health / Community Response Service (£252k)

- **(£296k)** under spend in core staffing costs due to full and part year vacant posts with agreed Grant Funding included where applicable
- **£44k** Minor Variation to service costs based on actual expenditure volume

Senior Management £1,616k

- **£802k** under achievement in income of Covid related Grant Funding
- **£538k** Reallocation of Better Care Fund to fund services that are supporting the BCF Plan 22/23, this additional service income is offsetting staffing related expenditure as the BCF is to ensure sufficient staffing to front line support services
- **£275k** under achievement income - inflationary uplifts in BCF grant was lower than anticipated 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	8,639	(447)	8,192	7,095	8,530	338
Children's Social Care Safeguarding & Quality Assurance	2,270	(99)	2,171	1,775	1,995	(176)
Children's Social Care Senior	334	(7,239)	(6,905)	(3,905)	(6,829)	77
Early Help, Early Years & Neighbourhood	7,232	(2,948)	4,283	3,696	3,632	(651)
Adolescent Services	3,199	(647)	2,553	1,926	2,543	(9)
Cared for Children	47,379	(939)	46,440	37,251	47,207	768
Commissioning	291	0	291	379	292	1
TOTAL	69,344	(12,320)	57,024	48,216	57,371	347

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

Child Protection & Children In Need, £338k

- **£5k** Employees under budget, offset by consultancy costs for the Head of CIN and CP
- **£49k** overspend on Nursery Fees **£25k** and IT equipment **£13k** and other minor variations
- **£147k** overspend primarily due to transport recharges for children
- **£111k** over budget on payments predominately due to financial assistance payments including **£65k** no recourse to public funds families. Additionally there are overspends in relation to parent contact costs **£26k** and overnight respite for a child in need **£20k**
- **£40k** over budget in relation to a mother and baby placement for a child in need case.
- **(£16k)** Staff car allowances and staff travel costs under budget

Children's Social Care Safeguarding & Quality Assurance, (£176k)

- **(£294k)** Staffing underspend due to part year vacant posts
- **£151k** Reserves – reduced draw down of reserves of **£151k** due to part year vacant posts within the Signs of Safety Team and also Ofsted reserve funded posts.
- **(£26k)** Supplies and Services underspend primarily due to the saving from bringing back in-house the Missing from Home Service
- **(£7k)** underspend on room hire for training events

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

Children's Social Care Senior Management, £77k

- (£23k) underspend on employees predominantly due to the Assistant Director post covered by a consultant prior to permanent recruitment (see below).
- £100k over budget on professional consultancy costs of £50k for recruitment of three Heads of Service posts and two Assistant Director posts. There is also a £37k over spend on IR35 Consultancy costs for the Assistant Director of Children's Social Care prior to permanent recruitment (see above) plus some additional minor costs.

Early Help, Early Years & Neighbourhoods, (£651k)

- (£348k) Staffing underspend due to vacancies
- £95k Supporting Families Grant
- £139k overspend on community based activities and short breaks for children with disabilities £56k. Additionally there is expenditure of £51k in relation to the family hub grant, although this is offset by the new grant funding
- (£308k) under budget for Homecare fees for children with disabilities
- (£226k) additional income consisting of (£163k) Family Hubs Income, (HAF £58k), Train the trainer contribution (£5k)

Adolescent Services, (£9k)

- £168k over spend on employees due to the vacancy factor and use of agency employees. In addition there are £59k of staffing costs in relation to Turnaround and SHIFT funded posts (which are offset below by additional grant income)
- (£285k) of additional income which consists of (£95k) additional Youth Justice Grant, (£97k) new grant funding for the SHIFT Programme, (£55k) new grant funding for the Youth Offending Turnaround Programme and an additional (£38k) from the National Probation Service.
- (£8k) under spend on staff travel costs and car allowances.
- £31k over spend due to the number of remand nights for young people.
- £38k reduction in forecast drawdown of ring-fenced funding. Consisting of (£27k) additional draw down for remand nights, £23k unspent Early Intervention Prevention Grant (EIPG) monies transferred to reserve and the transfer of £44k unspent Turnaround funding to reserves
- £46k overall over spend, predominantly due to expenditure relating to two new grant funded schemes (Turnaround Programme and SHIFT).

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

Cared for Children, £768k:

- **£2,304k** overspend on External placements which consists of the following
 - an under spend of (£518k) on placements for young people aged 18+,
 - an over spend of **£2,958k** in relation to the cost and number of children's homes placements, private fostering placements and semi-independent placements for young people under 18
 - an under spend of (£196k) for inter-agency adoption fees
 - an over spend of **£59k** on medical expenses to support children on hospital wards
- **(£1,205k)** Internal placements underspend predominantly due to the number of mainstream foster carers and SGOs. In addition the transition support properties are forecast to under spend by (£41k) due to the number of young people aged 18+ living in the flats who are therefore able to cover the rent payments via benefits or earnings.
- **(£367k)** Edge of Care underspend on the Childrens Residential Estate, due to delays in opening the assessment unit and securing a short breaks Edge of Care Unit.
- **£36k** overspend on Other Cared for Children Support Services

Commissioning, £1k

- **(£65k)** under budget on staffing due to part year vacancies within the Commissioning Team.
- **(£4.5k)** Kickstart programme additional income
- **£69k** reduced drawdown from reserves for Ofsted Funded Commissioning posts.

Budget Reductions 2022/23

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Scheme	Budget reductions 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	0	25	25
Convert Residential to IFAs & Reduction in CFC placement numbers	2,919	2,304	0	615	0	0	615
Total	2,944	2,304	0	615	0	25	640

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	16,577	(12,855)	3,722	3,115	4,822	1,100
Assistant Executive Director - Education	172	(178)	(6)	81	94	100
Education Improvement and Partnerships	1,240	(798)	443	201	257	(186)
Schools Centrally Managed	1,795	(228)	1,567	599	1,526	(41)
Special Educational Needs and Disabilities	12,055	(10,586)	1,469	1,112	1,237	(232)
Virtual School and College	1,754	(1,748)	6	(407)	0	(5)
TOTAL	33,593	(26,393)	7,200	4,700	7,936	736

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

Access Services, £1,100k:

- **£1,212k** over spend relating to Special Education Transport. Costs of SEN Transport continue to be reviewed. The routes have been retendered and implementation commenced in Autumn Term. Costs are being avoided as a result of this and the service continue to face demand pressures. The position will continue to be closely monitored.
- **(£66k)** Staffing under spends due to part and full year staffing vacancies.
- **(£54k)** fixed penalty notice income above budget. This relates to fines for unauthorised absences in schools issued by Education Welfare.
- **£8k** other minor variations.

Assistant Executive Director – Education, £100k:

- **£92k** of the over spend mainly relates to the efficiency factor identified for the whole of Education which is offset by staffing savings across the directorate.
- **£8k** other minor variations.

Service Area Monitoring - Children's Services – Education

Schools Centrally Managed, (£41k):

- (£40k) under spend relating to reduced demand on the budget for teachers retirement pension costs. This has been offered for additional budget reductions in 2023/24.
- (£1k) other minor variations.

Special Educational Needs and Disabilities, (£232k):

- (£221k) Staffing under spends due to part and full year staffing vacancies.
- £97k pressure on Education Psychology for the use of Associates to deliver statutory assessments.
- (£128k) additional income which relates to health income received on Education Psychology of (£50k) and expected income for support provided on the Neurological Developmental Pathway within the Pupil Support Service of (£78k).
- £20k other minor variations.

Education Improvement and Partnerships, (£186k):

- (£202k) Staffing under spends due to part and full year staffing vacancies.
- £16k other minor variations.

Virtual School and College, (£5k):

- (£5k) other minor variations.

Children's Services – Education

BUDGET REDUCTIONS 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	15,995	(1,694)	14,301	10,095	12,820	(1,481)
TOTAL	15,995	(1,694)	14,301	10,095	12,820	(1,481)

- **(£424k)** Review of staffing capacity in Be Well Service following transfer from Pennine Care in April 2022. There is an increased underspend is due to posts remaining vacant until 1st April when new the new structure is in place.
- **(£347k)** Senior Management Vacancies held within the core Population Health Team, there is an increased underspend is due to posts remaining vacant until 1st April when new the new structure is in place.
- **(£229k)** Contain Outbreak Management Funding to support staff currently working to support Covid related objectives, this has been agreed in year as part of the COMF planning process.
- **(£204k)** 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 7 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.
- **(£124k)** Prescribing activity levels are lower than anticipated since budget setting. Forecasts are based on Actual levels of activity and charge values.
- **(£68k)** CGL Contract is lower than anticipated at budget setting, forecast is based on actual monthly invoice total for 22/23
- **(£51k)** Reduction to Operating Expenses in the Be Well Service, Review to take place in 23/24 to reallocation budget requirement.
- **(£34k)** Minor Variations based on expected spend levels across the Directorate.

Service Area Monitoring - Population Health

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BUDGET REDUCTIONS

Scheme	Budget reductions 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	16	78	93
Review of NHS Commissioned Contracts	500	0	0	0	83	417	500
Population Health Staffing changes	12	0	0	0	0	12	12
Review of all commissioned contracts	40	0	0	0	0	40	40
Total	645	0	0	0	99	546	645

BUDGET REDUCTIONS FROM 21/22 THAT WERE NOT DELIVERED

Scheme	Budget reductions target 21/22 £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	0	93	93
Total	93	0	0	0	0	93	93

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	349	(243)	106	(18)	106	0
TOTAL	349	(243)	106	(18)	106	0

- **(£69k)** underspend on staffing costs mainly due to a part year vacant post, offset by (£14k) vacancy factor.
- **(£4k)** underspend on staff travel costs and car allowances.
- **(£12k)** Supplies & Services underspends on External Consultancy Costs, printing, and stationery.
- **£80k** - Capital Items & Reserve Movements - The overall Directorate underspend £80k has been forecast to be transferred to reserve for future funding and investment in the service. (£24k Adults Safeguarding and £56k Childrens Safeguarding).
- **£18k** Budget Pressure in Recharge Income - Removal of £5k Interdepartmental Income recharge in Adults Safeguarding Partnership from Work force Development; this funding is no longer available and underachievement of income from maintained Schools Traded Services £13k.
- **(£3k)** Additional income from academy Schools Traded Services.
- **(£10k)**. Forecast over achievement in Health income for contribution from CCG to Childrens Safeguarding Partnership (£8.4k), based on amount received in 2021-22; and other unbudgeted contribution (£1.6k) from Oldham Safeguarding Childrens Partnership towards a Peer Review.

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	7,115	(2,821)	4,294	2,994	4,783	489
Cultural & Customer Services	3,542	(320)	3,222	2,629	3,172	(50)
Engineers, Highways & Traffic Management	16,460	(12,376)	4,084	6,060	4,528	444
Management & Operations	1,474	(2,829)	(1,354)	(1,175)	(1,386)	(32)
Operations & Neighbourhoods Management	322	(31)	291	299	310	18
Operations & Greenspace	5,843	(490)	5,353	4,141	5,236	(117)
Public Protection & Car Parks	4,271	(3,755)	517	719	1,582	1,066
Waste & Fleet Management	10,733	(6,603)	4,130	2,887	5,032	903
TOTAL	49,761	(29,225)	20,536	18,554	23,257	2,721

Cultural & Customer Services, (£50k) :

- Minor variations across the service

Engineers, Highways & Traffic Management, £444k :

- **£444k** - A range of overspends across Engineers, Highways and Traffic Management including significant Street Lighting Energy overspend due to the increase in electricity unit costs. The replacement of over 7,000 standard street lighting lanterns with LED technology has mitigated what would have been a significantly higher cost increase, and this has reduced the forecast compared to prior periods. Also overspends are projected on Winter Gritting and external support for planning applications

Service Area Monitoring - Operations and Neighbourhoods

Community Safety & Homelessness, £489k:

- **(£285k)** - A number of posts across homelessness and community safety have been held vacant throughout the financial year pending a service redesign (which has now been approved). This has resulted in an underspend against staffing. There has also been a contribution to existing staff costs from the Homes for Ukraine grant as staff have been diverted from their usual work.
- **£897k** - Housing Options Service / Temporary Accommodation (TA) - There has recently been an increase in demand as a result of the ongoing increases in cost of living. There are also delays with properties becoming available for residents to move on from TA, resulting in greater ongoing costs. Alongside these issues, it has recently been identified that there is an under-utilisation of properties available under a contract for TA provision. Whilst the cost of this contract isn't included here, this issue does have an impact on the overall costs to the council as other providers are having to be used to a greater extent at an additional cost. This is being investigated to ensure that the contract delivers value for money.
- **£25k** - Contracts Overspend - There is a gross variation of £300k in this financial year, however this is being mostly offset by a utilisation of one-off grant monies in this year of £275k (already agreed). This is a one off and there will be a pressure going forward if a comprehensive review of all contracts isn't completed prior to any future procurement activity.
- **£52k** - Tameside Resettlement Scheme overspend - An additional contribution from residual grant balances of £125k has already been agreed, however there is a further £52k of spend incurred as a result of increased demand. Total spend against the Tameside Resettlement Scheme in this financial year is expected to total £443k. A review of this scheme is underway.
- **£59k** - A Bed for Every Night (ABEN) Security Costs - Security costs are now forecast to be £55k higher than previously calculated. Further work will be carried out urgently to fully understand the other costs being incurred as part of the ABEN scheme in order to protect the financial position of the organisation in future years as grant funding is expected to reduce.
- **(£403k)** - Use of external ring fenced grant funding for Homelessness and Community Safety to fund various initiatives
- **£99k** - Community Accommodation Service (CAS) provision. The costs incurred to date are in excess of the original funding bid due to continuing beyond the initial timeframes. Investigations are underway to ascertain if further funding is due following the national roll out of the programme.
- **£45k** - Minor variations across the service

Service Area Monitoring - Operations and Neighbourhoods

Management & Operations (£32k)

- Minor variations across the service

Operations & Neighbourhoods Management, £18k

- Minor variations across the service

Operations & Greenspace, (£117k)

- **(£297k)** - Underspend on Street Cleansing Waste Disposal budget. Due to changes in the process there is a significant reduction in the costs of disposing for street cleansing waste. This underspend is offsetting a number of pressures elsewhere in the service.
- **£83k** - Fuel related cost pressure due to price increases. Round reviews have been undertaken to ensure route optimisation to minimise this pressure.
- **£20k** - Non Delivery of cross cutting savings (STAR / Commercialisation elements)
- **£77k** - Other minor variations

Waste & Fleet Management, £903k

- **£157k** - Shortfall in savings on three weekly refuse collections. Three weekly collections have been implemented and savings achieved but the savings are lower than target.
- **£89k** - Shortfall of Savings on the charging for replacement bins
- **£72k** - Non Delivery of cross cutting savings (STAR / Commercialisation elements)
- **(£214k)** - Trade Waste Income in excess of income target due to a combination of increased charges and contracts
- **£194k** - Staffing overspend (largely due to non achievement of Vacancy Factor saving which is not operationally viable for waste services)
- **£210k** - Agency costs are in excess of budget, in order to maintain collection rounds it is necessary to employ Agency staff to cover times of sickness and unforeseen absence.
- **£136k** - Transport workshop costs, unplanned repairs and damage in excess of budget, in part due to an ageing fleet and increased costs.
- **£286k** - Fuel related cost pressure due to price increases. Round reviews have been undertaken to ensure route optimisation to minimise this pressure.
- **(£27k)** – Other minor variations

Public Protection & Car Parks, £1,066k

- **£73k** - CCTV Non Delivery of savings - The saving as a result of the CCTV connection to dark fibre will not be delivered in 22/23. A full review of the CCTV strategy, future provision and capital investment is required before this saving can be delivered.
- **£111k** - Backdated Business Rates following revaluations on a number of car parks during 2022/23.
- **£874k** - Shortfall in Parking Services Income against the budgeted target. A wider service review exercise is underway which will seek to address this as far as possible in future years.
- **£8k** - Other minor variations.

Operations and Neighbourhoods

BUDGET REDUCTIONS 2022/23

Scheme	Budget reductions 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	0	0	57	57
Reduce collection frequency - Black bin collections to 3 weekly	135	78	0	0	0	57	57
Total	753	429	0	0	0	324	324

Operations and Neighbourhoods

BUDGET REDUCTIONS FROM 21/22 THAT WERE NOT DELIVERED

Scheme	Budget reductions target 21/22 £000's	Not expected to be delivered £000s	Red £000's	Amber £000's	Green £000's	Achieved £000's	Total £000's
Bring Statutory Housing Service in house	50	0	0	50	0	0	50
Public Protection staffing review	110	110	0	0	0	0	0
CCTV Equipment	49	0	0	0	49	0	49
Reduce collection frequency - 3 weekly Blue Bin collections	130	0	0	0	0	130	130
Reduce collection frequency - Black bin collections to 3 weekly	130	0	0	0	0	130	130
Charge for all new bins ordered	190	81	0	0	0	109	109
STAR Procurement	50	50	0	0	0	0	0
Work with STAR to ensure procurement in Stores is best value and on contract	69	69	0	0	0	0	0
Extending commercial offer	100	100	0	0	0	0	0
Total	878	410	0	50	49	369	468

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	105	0	105	44	154	49
Development & Investment	1,245	(515)	730	1,109	813	83
Economy, Employment & Skills	1,351	(394)	957	280	929	(28)
Major Programmes	0	0	0	(1)	0	0
Infrastructure	101	0	101	178	78	(23)
Planning	1,834	(1,156)	679	553	713	34
BSF, PFI & Programme Delivery	24,126	(24,126)	0	2,015	0	0
Asset Management	414	(90)	324	(92)	64	(260)
Capital Programme	1,513	(440)	1,072	1,033	994	(78)
Corporate Landlord	7,581	(2,473)	5,108	5,971	6,752	1,644
Environmental Development	551	(28)	524	343	353	(170)
Estates	2,514	(4,201)	(1,688)	(557)	(577)	1,111
School Catering	2,136	(2,146)	(9)	(156)	(14)	(5)
Vision Tameside	0	0	0	0	0	0
TOTAL	43,471	(35,569)	7,902	10,719	10,259	2,357

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

Growth Management, £49k

- This is a combination of minor variations.

Development & Investment, £83k

- **£54k** The Ashton Old Baths management contract is forecast to overspend.
- **£29k** there are further minor variations.

Service Area Monitoring - Growth

Economy, Employment & Skills, (£28k)

- Primarily relating to an overspend on employees

Infrastructure, (£23k)

- This is a combination of minor variations.

Planning, £34k

- Within Planning and Building Control there are a significant level of vacancies which are partially offset by agency staff and the vacancy factor. Overall there is a net underspend against staff of (196k).
- There are a number of shortfalls in expected income including £74k against Building Control Regulation Fee income, £111k against Planning Fee income and £84k across the remaining income streams.
- The remaining variance of (£39k) is a combination of a few smaller variations.

Asset Management, (£260k)

- There are a number of vacancies within Asset Management resulting in savings of (£272k). This is partially offset by the vacancy factor of £12k

Capital Programme, (£78k)

- This is a combination of minor variations.

Environmental Development, (£170k)

- There are a number of vacancies within Environmental Development resulting in savings of (£241k). This is partially offset by the vacancy factor of £33k. This net underspend of (£208k) is partially offset by other minor variations in the service of £38k.

School Catering, (£5k)

- This is a combination of minor variations.

Service Area Monitoring - Growth

Corporate Landlord, £1,644k

- The cost of utilities is expected to overspend against budget by £809k for Electricity and £284k for Gas. This will be partially offset by an underspend in Water (metered and rates) of (£62k). This forecast overspend has reduced since last month due to greater confidence over usage figures and forecasts to the end of the year.
- There is a forecast overspend on the Facilities Management (FM) Services contract of £588k. This is in part due to budget not being uplifted in line with indexation in the contract, and partly due to the non-delivery of prior and current year savings targets linked to the FM contract.
- There is a shortfall in income expected within corporate landlord of £552k against building and shop lease and rental income and a further shortfall of £173k from the hire of rooms. The main shortfalls are against Tameside One (£300k savings target not delivered and £72k shortfall on shop rental income) and a non achievement of rental income at Clarence Arcade £83k.
- Asset disposal costs not offset by income from the sale of assets is expected to be £192k. There is a limit of 4% in respect of the level of disposal costs that can be funded from the capital receipt - where disposals are complex or low value, the costs associated with disposal will often exceed the 4% limit.
- (£587k) Release of provisions relating to rental charges which are no longer required.
- (£505k) additional Utility Control Fee Income is expected to be realised, reflecting the increase in utility costs for and also a contribution to prior year costs for the Concord Suite.
- There is a forecast overspend of £163k for building repairs and maintenance and other general building costs across the estate.
- There are further minor variations across the Corporate Landlord service of £37k.

Estates, £1,111k

- There are savings within Estates that are not expected to be delivered this financial year resulting in an overspend of £605k (£500k relating to rent reviews and £105k linked to lease income from additional commercial units).
- There is a shortfall in income from Markets expected of £203k and a further shortfall in income from Town Centre licences of £99k
- There is an under-recovery of costs relating to rented out industrial units of £89k
- There are a series of minor variations across Estates and Markets of £115k.

BUDGET REDUCTIONS 2022/23

Scheme	Budget reductions 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	40	0	260	0	0	260
Total	862	452	0	260	0	150	410

BUDGET REDUCTIONS FROM 21/22 THAT WERE NOT DELIVERED

Scheme	Budget reductions target 21/22 £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	177	30	0	147	0	0	147
Lease Out of Tameside One Office Floor	300	300	0	0	0	0	0
Future Income Generation – Contributions to post	52	0	0	0	52		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	57	31	0	26	0	0	26
Planning and Transportation Restructure	55	25	0	0	0	30	30
Reduction in costs associated with the Tameside Additional Services Contract (TAS)	200	200	0	0	0	0	0
Estates Property Rent Reviews	500	500	0	0	0	0	0
Total	1,341	1,086	0	173	52	30	255

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	779	(113)	665	551	639	(26)
Executive Support	2,091	(166)	1,925	1,475	1,776	(149)
Governance Management	193	(95)	98	(42)	(32)	(130)
Legal Services	1,663	(39)	1,625	1,543	1,757	132
Exchequer	61,226	(60,159)	1,067	(37)	1,942	875
Policy, Performance & Communications	1,916	(346)	1,571	1,266	1,499	(72)
HR Operations & Strategy	1,827	(1,083)	743	690	837	94
Organisational & Workforce Development	707	(47)	659	334	364	(295)
Payments, Systems and Registrars Transformation	1,656	(395)	1,261	925	1,039	(222)
	0	0	0	252	0	0
TOTAL	72,057	(62,443)	9,614	6,957	9,821	207

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

Democratic Services, (£26k)

- (£38k) Employee costs are (£38k) under budget due to vacant posts being held whilst the service review was carried out.
- £12k Other minor variations across the service in excess of budget.

Executive Support, (£149k)

- (£148k) Employee costs are (£213k) under budget due to a number of posts within the service being held or recruited to over the course of the year. There is a forecast reduction in the level of income from the CCG/ICB in relation to Employees costs of £65k which has been offset by underspends in Employee Costs
- (£1k) Other minor variations across the service of (£1k) under budget.

Service Area Monitoring - Governance

Governance Management , (£130k)

- **(£130k)** Due to the Director of Governance and Pensions being appointed to the Chief Executive role the staffing budget is forecast to be under budget.

Legal Services, £132k

- **£175k** - Employee costs and the cost of locums across the service are **£175k** over budget. Within the current locum staffing costs there are costs of **£83k** that will be funded from the planned budget reserve that relates to the Children's service improvement plan.
- **(£35k)** There is a current forecast for Legal Service Income with no budgeted income target in 2022/23.
- **(£8k)** Other minor variations across the service

Policy, Performance & Communications, (£72k)

- **(£90k)** - Employee costs are under budget; this is due to staff members having left the service and replacements in the process of being appointed to.
- **£34k** The Council has drawn down funding of £140k from the Clinical Commissioning Group (CCG/ICB) for the 22/23 financial year. This is based on arrangements that were in place under the previous shared service arrangements with the CCG. This is a **£34k** under achievement on the budgeted income target and has ceased at 31/12/2022
- **(£43k)** Policy Projects is under budget this is for bespoke projects emergent in year that have not commenced due to changing priorities and some projects funded by service budgets
- **£27k** Other minor variations across the service of **£27k** in excess of budget.

HR Operations & Strategy, £94k

- **(£28k)** Employee costs across the service are (£28k) under budget due to timing of the service review and implementation process.
- **£68k** Income is less than the budgeted income target on Schools and Academies due to reduced take up of the HR, Recruitment and Payroll Service and Trade Union Service.
- **£43k** There is a budget pressure on non-traded trade unions costs.
- **£31k** There is a pressure in relation to the Clinical Commissioning Group no longer requiring the HR provision as now in the ICB
- **(£20k)** Other minor variations across the service of (£20k) under budget.

Service Area Monitoring - Governance

Exchequer, £875k

Exchequer Services:

- **(£19k)** Employee Costs - Additional expenditure on employee costs to implement government initiatives supporting the cost of living crisis has been offset by one-off funding to support administration costs and a balance of grant from 21/22 in relation to COVID 19 Test and Trace Support payments Admin Grant. These grants are not expected to be available to support staffing costs in future years.
- **£97k** - Other Minor Variations across the service over a number of areas.

Housing Benefits:

- **£64k** - Additional costs in relation to the 21/22 Housing Benefit Final Subsidy claim. Due to timings, the year end position is closed based on estimates which can result in costs or benefits in the following year once the final subsidy claim is completed.
- **£92k** - Forecasts in relation to 2022/23 Housing Benefit Expenditure and subsidy are for a **£92k** net cost in excess of budget due to an increase in rent allowance expenditure not eligible for full subsidy. This will be closely monitored for the remaining months of the financial year.
- **£183k** – The Housing Benefits net budget includes an income budget relating to the recovery of Housing Benefit overpayments. Until recent years, there had been a net benefit to the budget from the recovery of housing benefit overpayments. However, as claimants move over to Universal Credit, the amount of housing benefit paid out by the Council is reducing year on year, and consequently the level of overpayment that can be recovered is reduced. The current forecast is that Housing Benefit overpayment recovery in 22/23 will be **£183k** less than budget. This shortfall is likely to increase in future years as more claimants move to Universal Credit.

Council Tax:

- **£458k** - There is an additional pressure due to the need to increase the level of the bad debt provision for Council Tax Summons costs. The increase is needed following a re-assessment in January of the level of the provision required for unpaid debts. Rising debt levels and falling collection rates are a national issue and mean that the likelihood of collection has reduced, resulting in an increase in provision for debt write offs.

Organisational & Workforce Development, (£295k)

- **(£226k)** Employee costs across the service are (£226k) under budget due to timing of the service review and implementation process.
- **(£47k)** There is one off income from the Education Skills Funding Agency (ESFA) in relation to new apprentices and the Kickstart programme
- **(£22k)** Other minor variation across the service of (£22k) under budget.

Payments, Systems and Registrars, (£222k)

- **(£139k)** - Employee costs across the service are (£139k) under budget this is due to vacant posts across the service, staff either not in/or opted out of the Pension Scheme and the impact of the service review and implementation process.
- **(£20k)** Income in relation to Registration, Marriages and Deaths and Ceremony Notifications is forecast to be (£20k) in excess of budgeted income due to volumes taking place within the registrars service.
- **(£40k)** - Consultancy days for the iTrent system and Agresso system are forecast to be underspent by (£40k) as not been utilised.
- **(£23k)** Other minor variation across the service of £23k) under budget

Finance and IT

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	4,788	(1,537)	3,250	1,904	3,083	(167)
Risk Management & Audit Services	1,981	(262)	1,719	2,292	2,125	406
Digital Tameside	5,146	(233)	4,913	4,457	4,620	(293)
TOTAL	11,914	(2,033)	9,882	8,652	9,828	(54)

Financial Management, (£167k)

- (£171k) underspend on Employees costs due to vacant posts across the service.
- £4k minor variations across the service

Risk Management and Audit Services, £406k

- (£130k) underspend on Employees costs due to vacant posts across the service.
- £415k overspend on Central Insurance Costs. Following receipt in January 2023 of the annual insurance actuarial review by the insurance expert, the insurance provision requires a higher contribution than previously budgeted and an increase on claims required to be funded from the provision. Prior to 2022, the costs of the insurance provision had generally been within budget, however this is the second year that costs have significantly increased. Further work is being carried out to understand if this is a general trend which may require additional budget provision in future years.
- £107k overspend on insurance premiums due to premium cost increases.
- £14k minor variations across the service.

Digital Tameside, (£293k)

- (£276k) underspend on Employees costs due to vacant posts across the service.
- (£368k) underspend in Corporate IT Costs. This is a combination of projects being delayed and also the spending moratorium.
- £231k planned reserve drawdown not utilised due to reserve funded corporate IT investments being delayed.
- £108k overspend on managed services due to additional laptop purchases for the laptop replacement programme.
- £12k other minor variations across the service.

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	251	0	251	215	255	5
Corporate and Democratic Core	3,562	(243)	3,319	2,898	3,303	(16)
Democratic Processes	1,666	(67)	1,599	1,287	1,585	(13)
Investment and Financing	8,680	(4,167)	4,513	(1,215)	2,423	(2,090)
Contingency	2,704	(7,007)	(4,303)	(4,475)	(7,674)	(3,372)
Levies	30,704	0	30,704	30,854	30,719	15
TOTAL	47,566	(11,484)	36,082	29,563	30,611	(5,471)

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

Chief Executive, £5k

- Minor variations of **£5k** over budget.

Corporate and Democratic Core, (£16k)

- **(£130k)** - The Pension Increase Act payments made to the Greater Manchester Pension Fund are forecast to be (£42k) under budget due to reductions in pensioner numbers. The annual contribution to Greater Manchester Combined Authority will be (£40k) under budget, due to contribution levels being held at the 21/22 levels. Also contributing to the net underspend is (£48k) of additional income which cannot be allocated or returned.
- **£40k** - The Coroners Service is forecast to be in excess of budget due to staffing and utility cost pressures of **£40k**.
- **£62k** Apprenticeship Levy additional expenditure due to the impact of the pay award, and other minor variations across the service of **£12k** in excess of budget

Democratic Processes, (£13k)

- **(£13k)** - Forecast expenditure in relation to Civic related Ceremonies is in excess of budget due to additional expenditure on Whit Friday, Remembrance Day and the Funeral of Her Majesty the Queen. This is offset by Members and other running expenses (£26k) under budget, mainly due to reduced expenditure on audio equipment and computer hardware.

Capital Financing, Contingency and Corporate Costs

Investment and Financing. (£2,090k)

- **(£1,987k)** - Forecast interest income is (£1,711k) in excess of initial estimates, largely driven by rising interest rates during the year. Forecast interest expense is (£123k) below budget as no borrowing has been taken up in year. Interest received from Manchester Airport group is (£153k) greater than budget due to additional interest being earned on deferred payments.
- **(£56k)** - The net cost of the minimum revenue provision (MRP) is determined by the level of Capital Expenditure in the prior year - for 2022/23 MRP is (£56k) below budget as a result of capital expenditure in 2021/22 being lower than initially forecast.
- **(£64k)** - Savings due to the advance payment of pension contributions to GMPF are greater than budget due to the impact of the pay award.
- **£17k** There are other minor variations in excess of budget.

Contingency. (£3,372k)

- **(£1,900k)** - Use of collection fund reserve to support service pressures
- **(£1,525k)** - Release of earmarked contingency to support service pressures
- **(£472k)** - Business rates levy surplus 2022/23 funding announced in Final Local Government Settlement (6 February 2023). This is compensating the council for any changes arising from the new 2023 revaluation and central list transfers.
- **(£40k)** - Other minor variations
- **£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).

Levies. £15k

- **£15k** - Overspend on land drainage levy due to increase in fee after the budget was set.

Capital Financing, Contingency and Corporate Costs

BUDGET REDUCTIONS 2022/23

Scheme	Budget reductions 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	0	0	0	146	0	146
Digital and transformational savings	1,000	565	0	0	0	435	435
Total	1,126	567	0	0	188	435	623