

APPENDIX 2 – Strategic Commission Detailed Analysis

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Local Authority Savings Progress

Directorate	Opening Target £000s	Undeliverable Savings £000s	Red £000s	Amber £000s	Green £000s	Achieved £000s	Total forecast savings £000s
Adults	981	188	53	740	0	0	793
Children's Services	0	0	0	0	0	0	0
Children's - Education	100	0	0	81	0	100	181
Population Health	326	326	0	0	0	0	0
Operations and Neighbourhoods Growth	682	0	100	50	0	532	682
Governance	500	500	0	0	0	0	0
Finance & IT	105	30	0	0	0	75	75
Quality and Safeguarding	840	15	0	0	0	825	825
Capital and Financing	0	0	0	0	0	0	0
Contingency	3,002	2,400	0	0	640	0	640
Corporate Costs	0	0	0	0	0	0	0
Total	204	0	46	28	0	186	260
Total	6,740	3,459	199	899	640	1,718	3,456
%		51.3%	3.0%	13.3%	9.5%	25.5%	51.3%

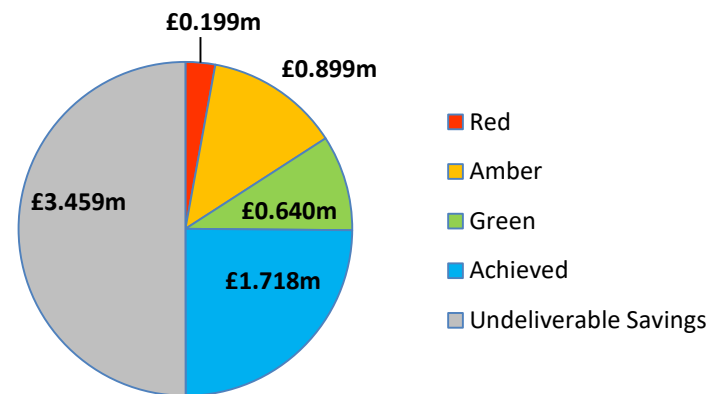
SAVINGS PROGRESS

The 2020/21 Revenue Budget, approved by Full Council on 25 February 2020, included savings targets in respect of a vacancy factor, additional fees and charges, and savings to be delivered by management. Combined with savings identified in previous years, the total savings target for the Council in 2019/20 is £6,740k.

Vacancy Factor - The total vacancy factor for the year is £3,930k (this is in addition to the £6,740k savings above). As at the end of period 6, the total forecast overspend on staffing is £94k, therefore underachieving the annual target. However the year to date vacancy factor currently indicates we have over-achieved the target by £1,527k to date.

Other Savings – Overall the Council is forecasting to achieve savings of £3,456k against a target of £6,740k, although £1,098k remains rated as Red or Amber with risks to delivery. Savings of £640k are rated green and £1,718k already achieved as at the end of September 2020. Just under £3.5m of planned savings will not be delivered with alternatives now being planned and delivered in place of the original targets.

Savings 2020/21



Local Authority Pressures

PRESSURES

The 2020/21 Council Revenue Budget included funding for pressures across the services of £23,075k. As at month 6 total forecast pressures have increased across a number of areas as set out below. Further narrative on increased pressures in each area is included in the narrative for each service later in this report.

Directorate	Pressures funded in budget £000s	Pressures materialised to date £000s	Total pressures forecast £000s	Increase/(decrease) in pressures £000s
Adults	3,109	263	2,020	(1,089)
Children's Services	10,509	4,352	9,790	(719)
Children's - Education	402	743	1,143	741
Population Health	466	16	466	0
Operations and Neighbourhoods	3,533	1,501	2,746	(787)
Growth	3,039	917	2,979	(60)
Governance	842	390	777	(65)
Finance & IT	1,743	875	1,764	21
Quality and Safeguarding	0	0	0	0
Capital and Financing	40	0	40	0
Contingency	(639)	(184)	(639)	0
Corporate Costs	31	16	31	0
Total	23,075	8,888	21,117	(1,958)

Adult Services	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Actual to date £000's	Forecast £000's	Variance £000's
Adults Commissioning Service	56,632	(21,455)	35,177	21,421	35,180	(3)
Adults Neighbourhood Teams	8,244	(85)	8,158	4,277	8,563	(405)
Integrated Urgent Care Team	2,044	0	2,044	816	1,885	159
Long Term Support, Reablement & Shared Lives	13,051	(1,062)	11,989	6,083	12,302	(313)
Mental Health / Community Response Service	4,280	(1,215)	3,065	1,698	4,160	(1,095)
Senior Management	1,674	(23,370)	(21,696)	(11,633)	(22,914)	1,218
TOTAL	85,925	(47,187)	38,737	22,663	39,177	(440)

BUDGET VARIATIONS

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

Underspends:

- **£2,144k** Residential & nursing placements are forecast to be £2.1m below budget, as a large part of the costs previously budgeted to be borne by the Council are now funded by the NHS via COVID monies. The approach to the funding of COVID care packages (those intended to facilitate a hospital discharge or avoid an admission) has changed, with a phased approach through to March rather than an immediate transition to Council funding from September. The large backlog of financial assessments has prompted a change of approach and so a proportion of the Council's client base will be externally funded for much of the year.
- **£1,058k** Various contracts within the Commissioning service, in particular the Integrated Community Equipment Service (ICES), will come in well below their budgeted cost with a number of contracts being part-funded by NHS COVID monies, as is the case with ICES. Funds are provided for home care packages provided through the Independent Living Fund, but costs have not arisen.
- **£806k** Additional grant income is recognised, as an inflation allowance for the Better Care Fund not included in the original budget is now added to the forecast

BUDGET VARIATIONS

- **£743k** Employee costs in Commissioning, IUCT, Reablement and Neighbourhoods staffing are significantly under budget, with some costs met by NHS COVID funding, and in particular areas, there are delays in recruitment to budgeted vacancies.
- **£473k** Pressures included within the budget have not been realised due to the delayed transfer of the ICFT support functions.
- **£393k** Support at Home costs within commissioning are now under budget, with a large proportion of the overall cost of this function now supported by NHS COVID funding. Funding will be provided on the same basis as residential and nursing care, with a phased approach through to March rather than an immediate transition to Council funding from September

Pressures:

- **(1,692k)** There is forecast to be a large reduction in client income, largely around residential and nursing charges. This is the (smaller) downside of the underspends on care costs, arising from the same change in the funding regime; now that a large proportion of care packages are now directly fully funded by the NHS during the COVID period, the Council does not charge for them and will only begin to do so as financial assessments are completed over the coming months. The forecast has been revised further downwards as at the end of September, as it was previously assumed all charging would begin in full rather than be phased in gradually.
- **(£593k)** There are various pressures arising from reductions in Continuing Healthcare income of £308k and general health income from the NHS by £290k. This largely arises from the COVID situation, where CHC patients are now diverted to other funding streams funded differently by the NHS, and so the flow of CHC funds to the Council is reduced. Other minor income items add 5k to the variation.
- **(£255k)** The forecast position around housing benefit claims for clients within council-funded or managed properties is under review. This is to establish whether current clients have been reassessed as ineligible for the benefit with a loss of income potentially falling upon the Council. The under-recovery of income is forecast at £255k.
- **(£142k)** Various small adverse variances

BUDGET VARIATIONS

- **(£826k)** The forecast increase cost of long-stay residential care packages for Mental Health (Section 117) purposes has increased by £826k over the original budget, owing to an underestimate of the demands on the service and the unit costs of packages. The closure and withdrawal of several contracted providers over the past year has necessitated transferring a number of existing clients to a non-contracted provider, along with several new clients this year. This is at a greatly increased cost.
- **(£671k)** Higher costs are forecast on a range of Supported Accommodation contracts, including the five Learning Disability contracts (455k) and off-contract placements (£254k), plus a number of other smaller contracts. These arise from a combination of pressures, including the National Living Wage increase, and from the requirement for increased care hours in particular areas.
- **(£94k)** A review of the medical and professional functions provided by the Deprivation of Liberty Service (DOLS) has determined that an increase to the forecast of £94k is required. Demand for the service has remained constant since the previous financial year, and so costs should be expected to be in line with actual expenditure in FY2019/20.
- **(£139k)** The Carers Service is forecast to be over budget by £139k given the increased levels of grants paid out, and a more detailed review will be carried out to establish the background to this and other potential mitigations
- **(£500k)** The use of corporate monies for a reserve movement is now forecast to be lower, as the use of additional BCF grant income will avoid the need to drawdown on corporate reserves that was previously anticipated to be required
- **(£472k)** Staffing pressures in Mental Health and Homemakers services have arisen as a result of increased statutory need, and a review of the assessed hours budget.
- **(£431k)** The forecast cost of homecare packages funded through the Direct Payments functions is £431k over the original budget. There is increased demand for Direct Payments in general, alongside an intention from the department to make greater use of in-house payments, and a potentially reduced level of payment clawback. A review is intended to be carried out to ensure that additional costs in Direct Payments are offset by reduced costs in other related service areas.

SAVINGS

Savings Performance:

- **(£188k)** The **Day Services Review** (originally a plan to develop in-house day services around Oxford Park) has not proceeded, mainly due to the COVID situation which caused most day services to be suspended and made transport arrangements impractical.
- **(£53k)** On the most recent projections the **Moving with Dignity** project has removed over 900 hours of homecare packages each week and, on a part-year basis, is expected to realise an overall saving of £486k after making allowances for 'slipback' if a client's needs increase again after assessment and for reductions in client income. Progress on the project stalled while assessments were suspended during the lockdown period, and so the remaining £53k to the target of £539k is effectively an impact of COVID.

Scheme	Savings 20/21 Target £000's	Not expected to be delivered £000s	Red £000's	Amber £000's	Green £000's	Achieved £000's	Total £000's
Review of out of borough placements	254			254			254
Oxford Park	188	188					0
Moving with Dignity	539		53	486			539
Total	981	188	53	740	0	0	793

	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Actual to date £000's	Forecast £000's	Variance £000's
Child Protection & Children In Need	8,171	(9)	8,162	4,200	8,542	(380)
Children's Social Care Safeguarding & Quality Assurance	2,030	(10)	2,020	1,014	2,057	(38)
Children's Social Care Senior Management	761	(7,268)	(6,507)	(3,371)	(6,492)	(15)
Early Help & Youth Offending	1,061	(693)	368	106	402	(34)
Early Help, Early Years & Neighbourhood	6,280	(1,681)	4,599	1,933	4,212	388
Looked After Children (External Placements)	27,523	(539)	26,983	14,028	30,688	(3,704)
Looked After Children (Internal Placements)	10,718	(13)	10,705	5,905	11,156	(450)
Looked After Children (Support Teams)	7,743	(76)	7,667	3,217	7,395	272
TOTAL	64,286	(10,288)	53,998	27,031	57,959	(3,962)

BUDGET VARIATIONS

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

Pressures:

- **(£3,704k)** There is an overspend of £3,704K on external placements due to the number of Looked After Children in externally commissioned placements and the high cost of external residential placements. The external placement forecast has increased by £1,280K between period 5 and 6. This increase is due to the number of new externally commissioned placements for new children coming into care but also children moving from cheaper in-house provision. These new placements have increased the forecasts by £519K. During September there has been a change to the forecasting methodology for the externally commissioned placements which has resulted in an increase of £452K. Finally there have been changes to existing placements (price increases and additional support added to placements) which have increased the forecasts by £309K.
- **(166k)** The Directorate is reporting a forecast overspend of £166K on employee costs due to some service areas not being able to achieve the vacancy factor in full for safeguarding reasons and the high number of expensive agency employees. The salary forecast has increased by a total of £20K since period 5, which is due to the additional unbudgeted 0.75% pay award (£124K). This is partly offset by a reduction in agency employees £104K, predominantly in the Child Protection & Children in Need Social Work teams.

Education	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Actual to date £000's	Forecast £000's	Variance £000's
Access Services	17,352	(14,539)	2,813	1,703	3,670	(857)
Assistant Executive Director - Education	400	(100)	301	147	206	94
Schools Centrally Managed	2,664	(929)	1,735	245	1,700	35
School Performance and Standards	758	(547)	211	(84)	147	64
Special Educational Needs and Disabilities	11,723	(10,386)	1,338	(173)	1,358	(20)
TOTAL	32,898	(26,500)	6,398	1,838	7,081	(684)

BUDGET VARIATIONS

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

Underspends:

- **£282k** Non-grant funded staffing expenditure is £378k less than budget due to part and full year staffing vacancies. This is partly offset by the £96k vacancy factor included for the service.
- **£210k** A review of the budget has been undertaken to understand commitments in year. This has resulted in budget saving of £95k which is suggested supports the wider pressures in the Education service.
- **£80k** A reduction in the use of associates within the Education Psychology team has led to a projected saving on professional fees this financial year.
- **£70k** Other minor variations under £50k

BUDGET VARIATIONS

Pressures:

- **(£741k)** SEN Transport - pressure has materialised. A further pressure of £741k is currently projected for the service in 2020/21 based on the Summer 20 term route costs plus additional growth for the new academic year based on historical data. Suppliers have continued to be paid where contracts are in place throughout the Covid 19 situation. The demand for SEN Transport continues to rise due to the increase in the number of pupils eligible and the increase in out of borough placements.

£14k of this pressure relates to additional costs of transporting pupils in the Easter and Summer half term holidays as a result of schools being open to vulnerable and key worker children during the Covid 19 situation.

- **(£482k)** The Education service is projected to under achieve on its traded income with schools by £481k due to a reduced buy in to services. It's unclear at this point what impact the covid 19 situation has had on this forecast, specifically for those services that trade throughout the year. Work is being undertaken to fully understand this pressure and meetings are taking place with the relevant service managers to agree how this pressure can be managed.
- **(£109k)** There is a projected decrease in Education Welfare penalty notice income due to changes in government legislation during the COVID lockdown period.
- **(75k)** Projected loss of Parental and other community income for the Music Service due to restricted access to the service due to the COVID lockdown period.

SAVINGS

Savings Performance:

- **£81k** There is further reduced demand on the budget for Teachers retirement pension costs. It is suggested that this additional saving is supports the pressure occurring on SEN Transport.

Scheme	Savings Target 20/21 £000's	Not expected to be delivered £000s	Red £000's	Amber £000's	Green £000's	Achieved £000's	Total £000's
Teachers Pensions	100			81		100	181
Total	100	0	0	63	0	100	163

Service Area	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Actual to date £000's	Forecast £000's	Variance £000's
Population Health	15,910	(291)	15,619	4,487	18,850	(3,231)
TOTAL	15,910	(291)	15,619	4,487	18,850	(3,231)

BUDGET VARIATIONS

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

Underspends:

- **£157k** Various underspends relating to the inability to carry out planned work due to Covid 19 pandemic. For example, unable to carry out, Health Checks, certain prescribing services and targeted schemes.
- **£75k** There is a proportion of population health staff currently supporting the COVID response, related costs are being charged to NHS Covid funding.
- **£37k** There has been additional income received in the main from the NHS.

Pressures:

- **(£3,500k)** Active Tameside - there is a potential risk/need to provide financial support to Active Tameside of £3,500k. A report to Cabinet is being prepared, which will explain the options available to recover and the proposed course of action.

Quality & Safeguarding	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Actual to date £000's	Forecast £000's	Variance £000's
Safeguarding and Quality Assurance	378	(237)	141	(17)	140	1
TOTAL	378	(237)	141	(17)	140	1

BUDGET VARIATIONS

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

Underspends:

- **£5k** Reduced costs for room hire – A number of training courses have been delivered online. (£1k Adults Safeguarding and £4k Children's Safeguarding).
- **£27k** Reduction in commissioned services for training courses (£13k Adults Safeguarding and £14k Children's Safeguarding).

Pressures:

- **(£11k)** Vacancy factor unachievable, as there are only a few staff members and no vacant posts.
- **(£20k)** Underachievement of income from maintained Schools Traded Services. Conversations are underway with schools to remind them of the importance of safeguarding; this may lead to further takeup.

Operations and Neighbourhoods	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Actual to date £000's	Forecast £000's	Variance £000's
Community Safety & Homelessness	6,209	(2,299)	3,910	2,007	4,319	(409)
Cultural & Customer Services	3,784	(372)	3,412	1,277	3,071	341
Engineers, Highways & Traffic Management	14,558	(10,798)	3,760	3,802	4,076	(316)
Management & Operations	1,425	(2,738)	(1,313)	(210)	(1,477)	164
Operations & Neighbourhoods Management	32,596	(179)	32,416	30,774	32,389	27
Operations, Greenspace & Markets	6,923	(1,704)	5,219	1,979	4,527	692
Public Protection & Car Parks	4,530	(3,518)	1,013	1,100	1,721	(708)
Waste & Fleet Management	10,479	(5,976)	4,503	1,155	4,600	(96)
TOTAL	80,504	(27,583)	52,921	41,883	53,226	(305)

BUDGET VARIATIONS

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

Underspends:

- **£286k** The Engineering service currently has a number of vacant posts (3x grade H, 3x grade F, 5x grade E, 3x apprentices, part of a grade H post and a Head of Service post) which are being held vacant while a restructure is being undertaken. It is expected that the new structure will not begin to be filled until the next financial year. It should be noted that some of the posts that are being held vacant would normally have the costs recovered from the scheme budgets.
- **£121k** There is an expected underspend on events within the borough this year as a result of the restrictions relating to COVID-19.
- **£265k** Due to the timing of the current year's budget being set and the transport levy being agreed, an underspend has materialised.
- **£310k** Non recurrent transport underspends are expected within operations and greenspace during this financial year.
- **£315k** Changes to the way street sweepings are disposed of have been implemented, resulting in significant savings for the authority.
- **£311k** Due to the unfortunate increased demand for bereavement services there is an increase in the forecast income .
- **£15k** Other minor variations

BUDGET VARIATIONS

- **£73k** There is a projected under spend against wheelie bin purchases as a result of better stock management procedures.
- **£122k** Cultural and Customer Services had identified some vacant posts that had been planned to be used to assist with increased demand in different parts of the service as a result of COVID (e.g. Welfare Rights, debt advice), however due to the current financial position this has been reviewed and will no longer be progressed.
- **£50k** Additional budget had been provided for staffing at the Museum of the Manchester Regiment. Due to delays with the work on Ashton Town Hall, this will not be required in this financial year.

Pressures:

- **(£77k)** Due to businesses being closed during the lockdown period, the pest control service has experienced a reduction in income.
- **(£304k)** There have been ongoing delays in the street lighting replacement scheme, which have resulted in additional energy and maintenance costs. This projection also includes costs for repairs to damage caused by road users. These should be claimed back from insurance companies, however there is a risk that this is not always possible.
- **(£120k)** In order to deliver an efficient and effective gully cleansing service, an additional vehicle and crew are being hired in. Governance for the purchase of a second vehicle is underway which is expected to delivery savings for the Council, however there is a long lead time on these vehicles. Further work will be done to review the costs associated with this service.
- **(£161k)** The income received by the markets, particularly by the outdoor markets, has reduced in recent years as part of a nationwide decline. However, this has been exacerbated by the closure of the outdoor market during the lockdown period.
- **(£824k)** Income generated by the car parks within the borough (including fine income) has suffered significantly as a result of reduced demand from COVID-19. There is an additional shortfall as a result of new expected car parks not coming online. A review of car parking options across the borough is currently underway.
- **(£107k)** Income shortfalls are expected within licensing and public protection across a number of fees and charges.
- **(£347k)** Invoices relating to prior years' service delivery within Homelessness and Community Safety have materialised, resulting in a pressure on current year budgets.
- **(£69k)** Due to increased service user numbers, an over spend on the 'A Bed Every Night' service is expected. However, work is being done to utilise external and voluntary organisations, as well as slight changes to delivery, which will remove this pressure in future years.

BUDGET VARIATIONS

- **(£164k)** It is currently expected that the additional fees & charges savings target will not be achieved by the directorate. It was expected that work would be able to continue throughout the financial year to identify new income streams or ways in which the Council can expand its income generating business areas. Due to the ongoing impact the COVID situation is having on capacity and income across the Operations and Neighbourhoods directorate this has not been able to happen. As part of the ongoing work around future years' savings, this issue is being considered.

SAVINGS

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

Growth	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Actual to date £000's	Forecast £000's	Variance £000's
Growth Management	255	0	255	123	278	(23)
Development & Investment	1,832	(284)	1,548	277	1,437	110
Economy, Employment & Skills	2,426	(1,219)	1,207	183	1,174	34
Major Programmes	575	0	575	67	575	0
Infrastructure	249	(10)	239	44	262	(23)
Planning	1,496	(1,001)	495	277	645	(150)
BSF, PFI & Programme Delivery	24,037	(24,037)	0	(870)	0	(0)
Asset Management	286	(286)	0	(227)	0	0
Capital Programme	830	(353)	477	242	537	(59)
Corporate Landlord	8,631	(1,862)	6,769	1,298	6,718	51
Environmental Development	493	(28)	465	130	411	54
Estates	1,639	(2,686)	(1,046)	258	(228)	(818)
School Catering	2,776	(2,772)	4	(189)	2	2
Vision Tameside	0	0	0	1	0	0
TOTAL	45,526	(34,537)	10,988	1,615	11,811	(822)

BUDGET VARIATIONS

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

Underspends:

- **£118k** Part year saving on 5 vacant posts in Development & Investment
- **£69k** Allocation of employee related expenditure to grant funding within Economy Employment and Skills
- **£46k** Saving on Professional services within the Planning service
- **£33k** Non pay related expenditure recovered from the disabled facilities grant in excess of existing budget.
- **£344k** Projected saving on utilities (£240k) and caretaking (£104k) related expenditure due to the reduced use of buildings within Corporate Landlord during the Covid period

BUDGET VARIATIONS

- **£75k** Contribution from the CCG towards a designated post with the Estates service

Pressures:

- **(£211k)** Minor variations
- **(£197k)** Under achievement on Planning application (£89k) and Building Control fees (£108k) primarily due to covid
- **(£328k)** Forecast additional interim agency costs within the Strategic Property service pending recruitment to vacant posts - Capital Projects (£ 91k) and Estates (£ 237k)
- **(£166k)** Reduced forecast income due to non delivery of functions and events during covid
- **(£105k)** Underachievement of forecast rent and ground rent income

SAVINGS

Savings Performance:

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

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

Governance	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Actual to date £000's	Forecast £000's	Variance £000's
Democratic Services	791	(119)	672	164	448	223
Executive Support	1,814	(184)	1,629	743	1,514	115
Governance Management	185	(90)	95	45	95	0
Legal Services	1,587	(34)	1,553	775	1,571	(17)
Exchequer	56,908	(55,348)	1,560	6,954	2,071	(511)
Policy, Performance & Communications	1,765	(290)	1,474	678	1,430	45
HR Operations & Strategy	1,188	(518)	670	229	654	16
Organisational & Workforce Development	711	(135)	576	215	511	65
Payments, Systems and Registrars	2,139	(838)	1,302	575	1,328	(26)
TOTAL	67,086	(57,556)	9,531	10,379	9,620	(90)

BUDGET VARIATIONS

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

Underspends

- **£558k** Employee related expenses including training are less than budget due to a number of vacant posts across the directorate.
- **£138k** Democratic Services is forecast to underspend due the cancellation of elections in 2020 as a result of the COVID 19 pandemic.
- **£58k** The net cost of collection for Council Tax and Business Rates arrears is forecast to be less than budget as a result of increased recovery of income relating to legal costs.
- **£146k** Other net minor variations across the individual service areas of less than £50k
- **£92k** Previously there was a forecast of £92k to allocate to increase the bad debt provision for Housing Benefit which is currently not required.

Pressures

- **(£114k)** Government grant income across the directorate is currently forecast to be £114k less than budget (Exchequer Services is currently forecast to be £106k less than budget based on grant allocations notified to date).
- **(£54k)** Income is forecast to be less than budget due to a reduction in the number of schools purchasing HR and Payroll and Recruitment services.
- **(£39k)** Registrars Income is forecast to under recover by (£39k) due to loss of ceremony income as a result of the COVID 19 situation.
- **(£73k)** The Priority Account Service (Oxygen) has a net income target of £50k. Due to COVID 19 and based on a 7 month cessation of the programme we are estimating expenditure to be £39k and income (based on 19/20 actuals) to be £16k. This results in a cost of £23k. Along with the £50k income target there is an estimated shortfall of (£73k). If the programme is ceased for longer than the 7 months, this shortfall will increase.
- **(772K)** The current forecast taken from the Mid Year Housing Benefit subsidy claim form as seen a rise in net expenditure of (£309k) and the recovery of overpayment Housing benefit is forecast to be (£463k) less than previous years.

SAVINGS

Savings Performance:

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

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

Finance and IT	Gross Expenditure Budget £000's	Gross Income Budget £000's	Net Budget £000's	Actual to date £000's	Forecast £000's	Variance £000's
Financial Management	2,988	(497)	2,491	832	2,491	0
Risk Management & Audit Services	1,912	(250)	1,662	1,049	1,593	69
Digital Tameside	4,106	(629)	3,477	2,226	3,519	(42)
TOTAL	9,006	(1,376)	7,630	4,107	7,603	27

BUDGET VARIATIONS

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

Underspends:

- £71k Other minor variations below £50k

Pressures:

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

SAVINGS

Savings Performance:

- (£15k) It is unlikely that we will achieve the saving for STAR Procurement due to the fee not being reduced in 20/21

Scheme	Savings Target 20/21 £000's	Not expected to be delivered £000s	Red £000's	Amber £000's	Green £000's	Achieved £000's	Total £000's
Financial Management restructure	25					25	25
STAR procurement	15	15					0
Income Management	50					50	50
Insurance	750					750	750
Total	840	15	0	0	0	825	825

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
Chief Executive	326	0	326	125	255	71
Corporate and Democratic Core	3,682	(222)	3,460	1,155	3,431	29
Democratic Processes	1,478	(79)	1,398	614	1,323	76
Investment and Financing	10,379	(9,624)	756	(552)	6,433	(5,678)
Contingency	3,377	0	3,377	(20,892)	(7,944)	11,320
TOTAL	19,241	(9,925)	9,317	(19,550)	3,499	5,818

BUDGET VARIATIONS

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

Underspends:

- **£202k** CDC - Other minor variations under £50k
- **£2,100k** In Contingency we have an earmarked budget of £3.5m for specific service pressures. Of this we are releasing £2.1m to cover the anticipated cost of increasing the bad debt provision. This is off-setting the £2.1m pressure detailed below in pressures section.
- **£18k** Debt repayments to the Greater Manchester Debt Administration Fund (GMMDAF) are expected to be £18k under budget based on the latest pool rate.
- **£462k** Estimated savings resulting from the advanced pensions payment made to GMPF in April 2020. This budget has been moved from Contingency and is therefore a change from the previous Investment and Financing forecast.
- **£280k** A pressure relating to financing costs for new IT licenses will not materialise as the initial spend is now only anticipated in the current financial year, meaning the pressure will not materialise until 2021/22. This budget previously sat within IT.

Pressures:

- **(£83k)** The Coroners service is a joint service with Stockport MBC (Host) and Trafford MBC. Based on most recent information there is forecast increase in costs of (£100k) per authority due to COVID 19 activity.
- **(£187k)** Estimated interest costs reflect the possibility of borrowing £30m from the PWLB at the end of Quarter 3 at the prevailing rate of interest, resulting in an over spend of (£187k). This has been revised down from period 3 when it was projected that borrowing would be undertaken at the end of quarter 2.
- **(£6,287k)** Forecasts have been amended to remove any budgeted dividend income from Manchester Airport Group (MAG) in light of the financial impact of the COVID 19 crisis on the Airport.
- **(£2,100k)** Anticipated increase in the bad debt provision for sundry debt. This is mainly due to unpaid debt in year as a result of the COVID crisis.

SAVINGS

Savings Performance:

- **£56k** Pension Increase Act payments are currently forecasting an over achievement on the £35k saving due to contributions to cost which were not previously forecast.
- **£38k** Increase to projected interest earned on investments due to combination of higher paying fixed interest deals and higher cash balances than initial conservative estimates.

Scheme	Savings 20/21 Target £000's	Not expected to be delivered £000s	Red £000's	Amber £000's	Green £000's	Achieved £000's	Total £000's
Treasury Investment Income	50				88		88
Pension Increase Act	35			28		63	91
Capital & Financing – MRP	552				552		552
MAG Dividend Income	2,400	2,400					0
Other minor budget adjustments	169		46			123	169
Total	3206	2400	46	28	640	186	900

Reserve Transfers

Reserve Transfers

The table below details the reserve transfers at month 6 that need approval;

Service	Details of request	Transfer to/from reserves	Amount to be transferred £
Contingency	Request to transfer COVID grant funding to reserves to fund the anticipated lost Council Tax and Business Rates income as a result of the COVID crisis.	Transfer to	2,651,000
Education	Teachers maternity cover self financing scheme: costs in year anticipated to be lower than contributions in year.	Transfer to	129,157
Governance	£7k consultancy works for capita funded by Education reserve. Capita for Strategic Implementation of the schools admissions system in capita one.	Transfer from	(7,000)
Operations & Neighbourhoods	Refunds expected from GMCA reserves in relation to the Waste Levy to be transferred to the MTFP reserve for investment in future years.	Transfer to	2,410,000
Population Health	Use of Population Health's, Health Equalities Reserve to fund a Strategic Domestic Abuse Manager Post for 9 months of 20/21.	Transfer from	(42,680)

COVID-19 Grant funding and other contributions

COVID-19 Grant Funding and other Contributions	£000
Local Authority Support Grant	16,212
Council Tax Hardship Grant	2,158
Local Authority Discretionary Grant Fund	2,345
Infection Control Fund Grant	4,262
Test and Trace Service Support Grant	1,720
Emergency Assistance Grant for Food and Essential Supplies	332
Income Compensation Grant	769
Test and Trace Support Payments Grant	111
Compliance and Enforcement Grant	307
Other COVID-19 contributions	11,356
Total	39,573

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

COVID-19 Forecast Spend

Service	Direct £000	Indirect £000	Total £000
Adults	15,012	0	15,012
Children's Services	210	0	210
Education	501	480	981
Schools	0	0	0
Population Health	2,143	3,500	5,643
Operations and Neighbourhoods	1,593	510	2,103
Growth	2,419	221	2,640
Governance	267	(39)	228
Finance and IT	90	29	119
Quality and Safeguarding	0	0	0
Capital and Financing	0	6,474	6,474
Contingency	0	911	911
Corporate Costs	5,297	100	5,397
Discharge to Assess Payments	307	0	307
Emergency Assistance for Food and Essential Supplies Payments	332	0	332
Test and Trace Support Payments	73	0	73
Totals	28,244	12,186	40,430

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

CCG Year-to-date and Forecast (Command and Control)

The CCG remains under the command and control financial framework regime that covers Month 1 to 6 of 2020/21. At Month 6, we have reported YTD actuals in line with the national command and control requirements, which covers baseline spend as referenced plus additional COVID-19 related costs. The national financial regime does not require (or allow) a full year forecast of expenditure to be submitted and as such the table below represents the YTD and Forecast position up to Month 6 only.

CCG Directorate	YTD Budget £000's	YTD Actual £000's	YTD Variance £000's	Annual Budget £000's	Forecast Outturn £000's	Forecast Variance £000's	Movement from M5
ACUTE	111,610	111,629	(19)	223,219	223,238	(19)	(0)
MENTAL HEALTH	20,019	20,247	(227)	40,039	40,266	(227)	220
PRIMARY CARE	45,386	46,250	(864)	90,771	91,636	(864)	(22)
CONTINUING CARE	8,666	8,671	(5)	17,332	17,337	(5)	(0)
COMMUNITY	17,054	17,054		34,107	34,107		(0)
OTHER CCG	11,402	21,040	(9,638)	22,805	32,443	(9,638)	394
CCG TEP Shortfall (QIPP)							0
CCG RUNNING COSTS	2,243	2,243		4,486	4,486		0
CCG COVID-19 NOTIONAL 20/21 FUNDING		(10,754)	10,754		(10,754)	10,754	(591)
Total	216,380	216,380	0	432,760	432,760	0	0

The table above summarises £10,754k of additional costs associated with COVID-19. In line with the latest guidance we are able to claim for additional related COVID costs up to the end of September. The new financial regime will be in place from October onwards and is described in more detail on pages 10 and 11 of appendix 1 of this report. The detailed breakdown of the COVID costs are provided in appendix 1.

The reported position above for the CCG is break-even YTD and Forecast to Month 6. The narrative that is to follow below, is not to describe any variance analysis from plan or budget, but instead describe what is happening to drive the actual expenditure within directorates and implications on future forecasts from Month 7 – 12.

Acute and Independent Sector

NHS Provider Contracts

Under national command and control, all NHS Provider contracts that the CCG is a commissioner for and over the threshold of £250k is based on nationally calculated values using the 19/20 agreement of balances plus notional uplifts. This applies to the Acute Providers, Mental Health and NWS. Any shortfalls in income for the Providers is then picked up by the national top-up process.

From Month 7 onwards this process will continue, however CCGs will be given the opportunity to amend block contract payments with Providers following significant service changes or increased investment to meet the MHIS targets.

Under these arrangements, contracting and performance monitoring has been suspended. Therefore no penalties are expected to be enacted for example in relation to the number of 52 week breaches. The CCG is currently not receiving its usual SLAM information for monitoring activity and costs. Setting plans for 2021/22 is unlikely to be based on outturn in 2020/21 given the impact on elective procedures and the current waiting lists following the start of the pandemic. Future guidance is expected over the coming months as we start to build back better.

NHS NCA Activity – In 2020/21 this is being fully suspended, with no invoice charging from NHS providers to CCGs outside of command and control. The YTD and Forecast for NCA is based on costs to those independent providers and across English boarder Healthcare providers in Scotland and Wales.

Independent Sector

National Tier – Since the start of the pandemic, BMI, Oaklands and Spire have been placed on nationally procured contracts, fully funded by NHS England to respond to the direct capacity crisis within NHS Acute Providers. No costs for these providers are within the CCGs position reported above. The nationally funded contract for independent sector (IS) acute services is intended to remain in place until October 2020. After this date, the intention is to move away from a national capacity contract arrangement to local commissioning for all acute IS services.

Local Tier -

The YTD expenditure is based on actuals up to month 5 which is now starting to see a noticeable increase as a number of providers resumes services on 1st August. As such the position for month 6 has been adjusted to take account of this increase and the forecast in future months will be based on average run rates in 19/20 and would anticipate increases in costs as the providers aim to hit national targets. There are some potential risks that ordinarily would be reported through the position, but the national tier financial framework is changing, which will hopefully mitigate any risk as described below.

From 1st November 2020, A national call-off framework is being procured to support systems to contract for additional IS capacity and is expected to be used for all activity funded by the system envelopes.

Within system funding envelopes, systems are funded for:

- IS services sub-contracted by NHS providers at historical levels; and
- IS services contracted by CCGs at M1-M4 2020/21 average run-rate.

Where the value of locally funded IS activity (i.e. excluding activity funded through the national contract) exceeds the funded baseline for that month, 100% of the difference between that value and the funded baseline will be paid to the system. This applies to any IS activity commissioned by CCG.

Acute and Independent Sector

The incentive scheme payment/deductions will be made in addition to the adjustments set out in the financial envelope.

As part of the elective incentive scheme (EIS), systems will be funded at 100% of National Tariff prices for IS activity within the scope of the EIS in excess of the level funded in system envelopes.

Details on the activity reporting process and funding calculation is set out below.

Elective Incentive Scheme (EIS)

The Elective Incentive Scheme (EIS) will reward systems for returning activity levels to 19/20 level:

- For Elective activity: 80% of 19/20 levels in Sept 2020 increasing to 90% in October.
- For Outpatients attendances: 90% of 19/20 levels in Sept 2020 increasing to 100% in October.
- The scheme will separately reward NHS provided activity and IS provided activity (inc activity sub-contracted by NHS Providers)
- Activity will be valued using 20/21 tariff prices – actual tariffs for elective activity and average prices for first/follow-up outpatient activity (virtual or face-to-face)
- For any activity **over** the target levels, systems will **receive** 75% of the value for elective activity, 70% for outpatient attendances and 10% for IS activity.
- For any activity **below** the target levels, systems will be **deducted** 25% of the value for elective activity, 20% for outpatient attendance and 10% for IS activity.
- The scheme will operate from M6 on an individual monthly basis comparing activity levels with the same month in 19/20.
- In M6 the incentive scheme payments/deductions will operate after, and in addition to, the retrospective top-ups.
- The target values monthly actuals and adjustments will be calculated centrally using data submitted via SUS+
- An exercise will be carried out to adjust baselines for any undercounting of IS activity (Sub-contracted or directly commissioned), significant shifts in activity between providers across system boundaries and any significant changes in the coding of activity.

Mental Health

To comply with NHS planning guidance for 2020/21, the CCG has to demonstrate increased expenditure in mental health through the Mental Health Investment Standard (MHIS) Framework, aligned to the Long Term Plan (LTP).

The baseline target for T&G CCG is set out in the table below and is based on the CCGs allocation growth plus an additional 1.7% for 20/21. CCGs were requested at the end of September to submit expenditure plans to demonstrate achievement of the MHIS growth target. This is also set out below.

MHIS including CHC and prescribing	T&G CCG
Growth in CCG allocations %	3.58%
Required growth above allocations %	1.70%
Total required growth in MH spend %	5.28%
2019/20 MH Outturn	£41,611,000
Minimum MH spend to meet MHIS	£43,806,955
MHIS achieved Including CHC and Prescribing	YES
Total MH: National Template C Submission	£44,404,332
Under / (Over) Investment	(597,377)

The commitment given by the CCG to meet the MHIS target is to grow investment by £2,195k (MHIS) minimum plus scenario B at PCFT following the outcome of the NICHE work in 19/20 of £685k.

It is important to note that the minimum (MHIS) could be subject to future change leading up to the 19/20 MHIS audit due in January 2021, whereby CCGs will have the opportunity to be state 19/20 in line with more accurate 20/21 activity information.

Further detailed analysis will be completed for M7 and presented in more detail as we work through the investment plans. Early indications show a slight over achievement of the MHIS. On going discussions continue with PCFT regarding the activity data based on 18/19 service line reporting (SLR) and costs associated with Dementia.

Full Year Forecast

Due to the pause on new investments in the first half of the year we are now forecasting a significant amount of spend in the second half of the year. As such, block contracts from Month 7 onwards with Mental Health Providers have been updated via CCG returns and national templates, which have both been mutually agreed between Commissioner and Provider. This will allow the Providers to continue to meet the national “must do’s” and work towards LTP ambitions of service development and recruitment.

The majority of this is with PCFT, where an additional £2,127k will go into the block contract. This is not all new investment as some of it relates to FYE of approved schemes from 19/20 which the CCG has been unable to enact until now. There is new investment which covers Safe Haven, Home Treatment Team, All Age Liaison, Early Intervention and Family Intervention to name a few. Included in this adjustment is £685k as mentioned above for scenario B, PCFT baseline gap, following on from the NICHE work.

Primary Care

Prescribing

- Prescribing spend since March has been severely impacted by COVID-19 with spend over the period April to July being £1.4m higher than the same period last year.
- As well as COVID-19 there are a number of other factors that have contributed to this additional spend including an increase in repeat prescriptions which appears to have been driven by people who were shielding, an increase in No Cheaper Stock Obtainable (NCSO) items and price rises. In particular NCSO pressure attributable to Sertraline has accounted for approximately £350k of the overspend
- Similar rates of increase have been seen both across Greater Manchester and nationally so we are confident it is not primarily localised issues causing the overspend.
- Deep dives have been carried out with the Medicines Management Team to identify individual practices where spend on key areas, e.g. respiratory, cardiovascular and endocrine, is higher than the CCG average.

Delegated Co-Commissioning

- At Month 6 we are currently reporting a YTD Position of £18,457k and will be forecasting spend of £36,841k from Month 7. Based on anticipated annual budget £36,331k, delegated will be reporting a pressure of £510k. At this moment in time the additional allocation we anticipate to receive does not include funding for the new elements of the GP Contract. The future forecast includes all the commitments for GP Delegated contracts and includes all elements of the new GP Contract in line with the changes made in February 2020. We are therefore anticipating additional allocation to address some of this shortfall at a later date.

Primary Care Investment

- This year we increased the funding available within Primary Care by adding significant growth monies to our Local Commissioning Schemes. This has enabled us to fund several new schemes including a mental health bundle and we are hoping this funding will be fully utilised by year end. The new Partnership Bundle, which replaced the CIS scheme, gives PCNs an opportunity to bid for funds to support their PCN network and provide additional funding and capacity for specific health needs across their locality.
- Primary Care has been hit hard by COVID-19 and as such GPs have been unable to complete or have reduced the level of activity for some of the activity based LCS schemes. In March 2020, GPs were advised that due to COVID they should not be financially impacted and as a result have been offered a Minimum income guarantee for the first half of 2020. We are not expecting this to cause a pressure on the financial position.

Continuing Care

Year to Date

- Continuing Healthcare was suspended from 19th March 2020 due to the COVID-19 pandemic and all regular CHC assessments and new packages stopped. Any new patients who were discharged from hospital or who were prevented from being admitted were funded through COVID-19 Hospital Discharge Program (HDP) monies from NHS England. Any patients with an existing CHC package would continue to be funded from CHC monies.
- The first 5 months of the year run rates in CHC were reducing slightly month on month. This was due to patients who RIP in that period were not being replaced with new patients due to the HDP program in place.
- Month 6 in Continuing Healthcare (CHC) has started to see an upwards shift in spend. The patients in HDP placements have start to be converted back to CHC as individuals are taken through the CHC process and new business as usual (BAU) packages restarted.
- Fast Tracks have started to also increase in the month and 1x specific CHC package for £107k per year has been converted from HDP to CHC business as usual in month.

Full Year Forecast from Month 7 Onward

- The initial forecast will be derived from Broadcare based on the individuals with a CHC package at this point in time. Which at the moment is lower than an average year due to HDP. Additional costs will also be added back to the full year forecast due to any anticipated pressures in month 7-12 that did not occur in Month 1-6.
- In line with previous years, the CCG envisages a spike in winter pressures that occur within CHC. This is alongside demographic changes anticipated. These additional pressure of £1.3m are anticipated in the latter part of the financial year.
- There is also an additional £500k anticipated in Month 7-12 from current HDP patients who will convert to CHC packages at a point in time before 31st March 2021. It is also anticipated that due to the new Discharge to Assess (D2A) Funding, there will be a slight reduction in CHC spend for 20/21 as the first 6 weeks of a package is funding from a specific D2A funding stream.
- The uncertainty in the CHC forecast arises from a number of unknown factors:
 - How long packages will be funded under HDP before converting to CHC;
 - How bad Winter pressures will be this year;
 - Uncertainty around future level of Fast Track cases; and
 - How many packages currently funded from HDP will end up CHC funded or Local Authority Funded.
- An operational RAG rating has been applied to the current cohort of open HDP packages between the CHC team and Local Authority to try and gauge where that spend will be in the long term. This has been used to arrive at Full Year forecasts from Month 7 onwards.

Hospital Discharge Program & Funded Nursing Care

COVID-19 Hospital Discharge Program

Year to Date

On 19th March 2020, the government announced that all patients were to be discharged from hospital beds if clinically safe to do so. Continuing Healthcare assessments were not required until the end of the COVID-19 emergency period. The Government agreed to fully fund the cost of new or extended out-of-hospital health and social care support packages for people being discharged from hospital or to avoid a hospital admission. All packages of care, whether commissioned by the Local Authority or CCG were recorded on Broadcare and TMBC reimbursed monthly for any HDP packages. Spend to date on HDP packages to the end of September amounts to £3.9m. This is spend that has replaced spend that would be normally incurred by the CCG or Local Authority.

From 1st September there are no further new HDP packages as these have been replaced with a new scheme, Discharge to Assess. During the month of September, packages funded from HDP started to convert to Business as Usual packages. Local Authorities and CCGs have until 31st March 2021 to convert all packages funded from HDP to either Adult Social Care packages or CHC packages.

Full Year Forecast

Broadcare automatically forecasts a full financial year estimate of the cost of HDP packages for all packages that have occurred in the year and those that are still open and classed as HDP. The full year forecast for all the HDP packages is estimated to be £7.8m. However, between 1st September and 31st March 2021, these packages will convert from HDP funding to either – no package of care, Adult Social Care package (with a potential) FNC package or and NHS Continuing Healthcare (CHC) package. Forecasting is complicated by the unknown factors of where these packages will be funded from in the future but also, at what point over the next 6 months they will be converted. Using a RAG rating determined by the operational leads of Adult Social Care and CHC, packages have been rated according to an estimate. However, there are many packages where it is completely unknown at this stage where they will end up. Using this information an estimate has been arrived at to assign the £7.8m of forecasted spend to the relevant funding streams for the remainder of 20/21. As the months progress it may become clearer to forecast.

Funded Nursing Care

Year to Date

On 1st May, NHS England announced increases to Funded Nursing Care (FNC) were to be backdated to 19/20 revised rates (from £165.56 per week to £180.31) and further increases would apply to 20/21 rates (to £183.92 per week). This caused a financial pressure in 20/21 as the prior year backdated rates had not been anticipated. This created an additional pressure of £168k to T&G CCG in the first 6 months of the year. This is offset with a lower than anticipated number of FNC current individuals as any new packages were funded through the HDP program. There is usually a consistent number of ~200 patients receiving FNC at any point in time. During the COVID-19 period this has reduced to ~150. However, it is anticipated that this level will start to increase again from 1st September onwards as HDP funding ends.

Full Year Forecast

The FNC forecast has been arrived at based on the current cohort of patients. It is anticipated that this level will start to rise again and this is factored into the forecast but at a lower level than previous years. It is uncertain at what point the patients will start to convert back to FNC packages.

Hospices

- we continue to pay our Hospices in line with agreed contract values for 20/21. Hospices are funded for any additional costs directly as a result of COVID-19 via NHS England and Hospice UK, not through the CCG.

Palliative Care

- Slight pressure from NHS England Palliative Care network increases to contribution from 19/20, and potential pressure from Marie Curie now we are paying on activity but may not materialise as significant.

***Intermediate Care* - new area of spend**

- This is specifically for 'Discharge to Assess' scheme cost recording. This replaced the 'Hospital Discharge Program' (HDP) which was in place from 19th March to 31st August. The Discharge to Assess (D2A) scheme is to build upon the HDP developed during the COVID-19 response. Acute hospitals must discharge all persons who no longer meet hospital criteria as soon as they are clinically safe to do so. The Government has agreed to provide additional funding, via the NHS, to help cover the cost of post-discharge recovery up to a maximum of six weeks following discharge from hospital. Social Care needs assessments and NHS Continuing Healthcare assessments of eligibility should be made in a community setting and not take place during the acute hospital inpatient stay. Although there has been a low level of activity in the first month, September, the full year expectation has been based on an average of 15 people being on the D2A pathway at any point in time. Future months will give us a clearer understanding of the actual capacity and therefore the full year forecast will be amended accordingly once more data is available. YTD values are calculated direct from Broadcare and are based on the individuals length of stay as at 30th September.