



Finance Monitoring Report

As at October 2023-24

By Deputy Leader and Cabinet Member for Finance, Corporate and Traded Services,
Peter Oakford
Corporate Director Finance, Zena Cooke
Corporate Directors

To Cabinet – 4 January 2024

Unrestricted

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Contact Details

Corporate Director Finance – Zena Cooke
Head of Finance Operations – Cath Head
Chief Accountant – Emma Feakins
Acting Chief Accountant – Joe McKay

03000 419 205 | zena.cooke@kent.gov.uk
03000 416 934 | cath.head@kent.gov.uk
03000 416 082 | emma.feakins@kent.gov.uk
03000 419 601 | joe.mckay@kent.gov.uk

1 Introduction

This summary report sets out an update of the Council's financial position as at the end October 2023. The latest revenue forecast outturn position for 2023-24 before further management action is an overspend of £35.6m (excluding schools), a small reduction of £0.4m since the last reported position as at the end of September presented to Cabinet in November 2023. The forecast overspend represents 2.7% of the revenue budget and continues to present a serious and significant risk to the Council's financial sustainability. Within the overall outturn position there are still significant forecast overspends in Adult Social Care & Health totalling £31.3m, and in Children's, Young People and Education totalling £28.9m before management action. Planned management action has been identified to bring the forecast outturn to within budget by the end of the financial year.

It is essential that the identified management action is delivered as planned to prevent the need to use reserves to balance the budget at year end as this will further weaken the council's financial resilience and increase the requirement to replenish reserves in the succeeding years. The majority of the management action is related to one-off measures, which means those spending reductions will not flow through into the 2024-25 budget position. The full year recurring impact of the variances against the budget in 2023-24 need to be reflected in the 2024-25 budget and Medium Term Financial Plan.

The need to restrict spending wherever possible has been communicated across the Council with clear guidance for all staff.

The spending controls in place to reduce the forecast for 2023-24 are being monitored weekly. Spending trends are reviewed and reported to the Corporate Management Team and the Member Finance oversight meeting on a weekly basis. Whilst spend is reducing, it is not reducing at the rate required to balance the budget and is not resulting in a corresponding reduction in the forecast. It is therefore likely that more stringent spending controls will need to be implemented. The latest forecast projections which are currently being validated also indicate that the out-turn position is worsening. The summary position as at the end of November will take account of the latest projections and will be presented to Cabinet on 25 January 2024.

The draft revenue budget for 2024-25 and medium-term financial plan for 2024-27 was published on 3 January 2024. It is essential that the budget position is not worsened by further overspends in the current year which would need to be factored into the final draft budget or from the need to replenish further drawdowns from reserves.

1.1 The overall Revenue forecast before management action is +£35.6m overspend. The Revenue General Fund projected year end position is a net overspend of +£35.6m.

Overspends are forecast in CYPE and ASCH with underspends in DCED, CED and NAC, and breakeven in GET. The largest overspends are +£31.3m (5.9%) in ASCH and +£28.9m (8.0%) in CYPE. NAC including Corporately Held Budgets is forecasting an underspend of -£17.5m, DCED is forecasting an underspend of -£6.0m, CED is forecasting an underspend of -£1.7m and GET is forecasting to breakeven. The recurring full year impacts of over and underspends will be reflected in the 2024-25 budget.

1.2 There is £35.6m of planned management action. Planned management action totalling £35.6m has been identified to reduce the forecast out-turn to within budget by the end of the financial year. Until this action has been implemented and delivered there will continue to be a reported overspend before planned management action.

£11.1m management action has been identified by ASCH, £2.0m in CYPE and £0.9m in CED. All identified management actions in GET & DCED are now included in the forecast. £21.6m management action is to be met from

1 Introduction

limiting spend across the council using strict spending criteria and will be removed across all directorates. Details of the management action can be found in section 5.

- 1.3 There is £15.9m variance on the Schools' Delegated Budgets
- The overspend position is +£15.9m. This reflects the impact of high demand for additional SEN support and greater demand for specialist provision. In 2022-23 the Council entered into a "Safety Valve" agreement with the Department for Education (DfE) and the accumulated DSG deficit will reduce from an estimated £174m to £73m as at 31st March 2024 as a result of contributions from the Council and DfE. The Council's contributions for 2023-24 will have to be met through a transfer from other reserves which will reduce usable revenue reserves and means the Council is less resilient to withstand unexpected circumstances and costs.
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2 Recommendations

Cabinet is asked to:

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|-----|---|---------------------------|
| 2.1 | Note the forecast revenue monitoring position of £35.6m overspend before management action | Refer to section 3 |
| 2.2 | Note the projected Schools' monitoring position of £15.9m overspend | Refer to section 3 |
| 2.3 | Note the latest position on delivering agreed savings | Refer to section 4 |
| 2.4 | Note the management action of £35.6m identified to reduce the out-turn to a balanced position | Refer to sections 3 and 5 |
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3 Revenue

General Fund projected +£35.6m overspend
Dedicated Schools Grant (DSG) +£15.9m overspend

General Fund as at end of October		Forecast position as overspend/(underspend)			
Directorate	Revenue Budget	Revenue Forecast Outturn	Net Revenue Forecast Variance	Last reported position	Movement (+/-)
	£m	£m	£m	£m	£m
Adult Social Care & Health	527.5	558.8	31.3	30.4	0.9
Children, Young People & Education	360.9	389.9	28.9	28.1	0.8
Growth, Environment & Transport	195.5	195.6	0.0	(0.2)	0.2
Deputy Chief Executive Department	84.6	78.7	(6.0)	(5.5)	(0.5)
Chief Executive Department	34.1	32.4	(1.7)	(1.4)	(0.3)
Non Attributable Costs	115.9	98.5	(17.5)	(15.8)	(1.7)
Corporately Held Budgets	(0.3)	0.1	0.4	0.3	0.1
General Fund	1,318.3	1,353.9	35.6	36.0	(0.4)
Ringfenced Items					
Schools' Delegated Budgets	0.0	15.9	15.9	15.7	0.2
Overall Position	1,318.3	1,369.8	51.5	51.6	(0.1)

Position after management action:

General Fund

Directorate	Revenue Budget	Revenue Forecast Outturn	Net Revenue Forecast Variance	Management Action	Updated Net Revenue Variance
	£m	£m	£m	£m	£m
Adult Social Care & Health	527.5	557.9	31.3	(11.1)	19.5
Children, Young People & Education	360.9	389.0	28.9	(2.0)	26.9
Growth, Environment & Transport	195.5	195.3	0.0	0.0	0.0
Deputy Chief Executive Department	84.6	79.1	(6.0)	0.0	(6.0)
Chief Executive Department	34.1	32.7	(1.7)	(0.9)	(2.6)
Non Attributable Costs	115.9	100.2	(17.5)		(17.5)
Corporately Held Budgets	(0.3)	0.0	0.4	(21.6)	(20.9)
General Fund	1,318.3	1,354.2	35.6	(35.6)	0.0
Ringfenced Items					
Schools' Delegated Budgets	0.0	15.7	15.7		15.9
Overall Position	1,318.3	1,369.9	51.6	(35.6)	15.9

The revenue forecast outturn position by Key Service is in Appendix 1.

4 Savings

Target for year £69.7m
£59.1m savings to be delivered

The budget agreed at County Council included the requirement to deliver savings and increased income totalling £65.3m during 2023-24. A further £4.4m of undelivered savings from the previous year are included in the overall 2023-24 savings requirement of £69.7m. This section does not include changes to Grant Income of £34.7m, savings of less than £50k totalling £0.2m and £10.7m for the removal of one-off or undelivered savings from 2022-23. The breakdown of the position is as follows:

- £42.9m of the overall total £65.3m agreed savings are on track to be delivered as planned
- £4.4m of savings brought forward from the previous year are not now forecast to be delivered in year.
- The Public Health, CED and DCED savings for 2023-24 are £3.4m and are on track to be delivered
- The NAC overachieved saving of £7.0m relating to investment income saving is due to increases in the base interest rate.
- A net position of £22.4m is forecast for ASCH, CYPE and GET as not achieved in 2023-24 and will slip into future years
- £4.1m has been identified by ASCH, CYPE & CHB as undeliverable
- £9.0m of alternative one-off savings have been identified.

Directorate	Previous year saving delivered in 2023-24 £m	2023-24 Target £m	Not achieved in 2023-24 £m	Alternative Saving (ongoing) £m	Alternative Saving (one-off) £m	Saving no longer required £m	Saving not Deliverable £m	Over Recovery of Saving £m	Forecast Savings 2023-24 £m
Adult Social Care & Health	(4.4)	(30.0)	11.6		(2.0)		3.4		(21.4)
Public Health		(2.2)							(2.2)
Children, Young People & Education		(14.5)	6.4		(2.6)		0.2		(10.4)
Growth, Environment & Transport		(11.0)	4.4		(4.4)				(11.0)
Deputy Chief Executive's Department		(0.1)							(0.1)
Chief Executive's Department		(1.0)							(1.0)
Non Attributable Costs		(5.9)						(7.0)	(12.9)
Corporately Held Budget		(0.5)					0.5		0.0
Total	(4.4)	(65.3)	22.4	0.0	(9.0)	0.0	4.1	(7.0)	(59.1)

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Savings

Target for year £69.7m
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Directorate	Previous year saving delivered in 2023-24 £m	2023-24 Target £m	Not achieved in 2023-24 £m	Alternative Saving (ongoing) £m	Alternative Saving (one-off) £m	Saving no longer required £m	Saving not Deliverable £m	Over Recovery of Saving £m	Forecast Savings 2023-24 £m
Adult Social Care & Health	(4.4)	(30.0)	11.6	0.0	(2.0)	0.0	3.4	0.0	(21.4)
Commissioning - 2022-23 Slipped Savings - review of all contracts	(4.4)	0.0	4.4						0.0
Efficiency: Adult Social Care - Consistently adhere to our policy framework in relation to areas such as: Third Party Top Ups; arranging support and debt for self-funders; transport and maximisation of relevant benefits; use of in-house provision and occupancy to reduce reliance on external purchasing of short term beds; people in residential care in receipt of other services; timely reviews of Section 117 status with regard to charging		(1.3)	0.6						(0.7)
Income: Adult Social Care -Estimated annual inflationary increase in Better Care Fund		(2.3)							(2.3)
Income: Review of Charges for Service Users - existing service income streams & inflationary increases		(8.5)							(8.5)
Policy: Adult Social Care contracts with Voluntary Sector		(4.3)	3.2		(2.0)				(3.1)
Policy: Adult Social Care PFI		(0.2)	0.2						0.0
Policy: Housing Related Support - Homelessness		(2.3)							(2.3)
Policy: Redesign of In House Adult Social Care Services		(3.6)	0.3						(3.3)
Transformation: Adult Social Care service redesign - Redefine our Adult Social Care operating model to align to our strategic direction of travel and ambitions		(7.5)	2.9				3.4		(1.2)

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Directorate	Previous year saving delivered in 2023-24 £m	2023-24 Target £m	Not achieved in 2023-24 £m	Alternative Saving (ongoing) £m	Alternative Saving (one-off) £m	Saving no longer required £m	Saving not Deliverable £m	Over Recovery of Saving £m	Forecast Savings 2023-24 £m
Public Health	0.0	(2.2)	0.0	0.0	0.0	0.0	0.0	0.0	(2.2)
Efficiency: Public Health - Estimated efficiency savings from Public Health Partnership working with Health		(1.0)							(1.0)
Efficiency: Public Health - Healthy Lifestyles		(0.1)							(0.1)
Efficiency: Public Health - Sexual Health		(0.2)							(0.2)
Efficiency: Public Health - Substance Misuse		(0.1)							(0.1)
Income: Public Health - Increase in external income to cover annual pay increases and new expenditure funded by external income		(0.1)							(0.1)
Policy: Public Health - Review of Public Health Services principally related to Healthy Lifestyles to ensure spending is contained within ringfenced grant		(0.4)							(0.4)
Policy: Public Health - Family Drug & Alcohol Court		(0.2)							(0.2)
Children, Young People & Education	0.0	(14.5)	6.2	0.0	(2.6)	0.0	0.2	0.0	(10.4)
Efficiency: Adult Social Care – Consistently adhere to our policy framework in relation to areas such as: Third Party Top Ups; arranging support and debt for self-funders; transport and maximisation of relevant benefits; use of in-house provision and occupancy to reduce reliance on external purchasing of short term beds; people in residential care in receipt of other services; timely reviews of Section 117 status with regard to charging		(0.3)	0.3						0.0

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Savings

Target for year £69.7m
£59.1m savings to be delivered

Directorate	Previous year saving delivered in 2023-24 £m	2023-24 Target £m	Not achieved in 2023-24 £m	Alternative Saving (ongoing) £m	Alternative Saving (one-off) £m	Saving no longer required £m	Saving not Deliverable £m	Over Recovery of Saving £m	Forecast Savings 2023-24 £m
Efficiency: Children's Services – Review of the Practice Development Service		(0.4)							(0.4)
Efficiency: Children's Services – Reconfigure the Family Drug & Alcohol Court Services into the main Children's Social Work Teams		(0.2)							(0.2)
Efficiency: Children's Social Care – Review of Legal Services Spend through cost efficiencies by Invicta Law and review of the use of legal services by social workers		(1.0)	1.0						0.0
Efficiency: Community Learning & Skills – Development of income earning activities within the CLS service and engage in efficiency measures to reduce costs		(0.2)							(0.2)
Efficiency: 18-25 Adult Social Care Supporting Independence Service – Review of 18-25 community-based services: ensuring strict adherence to policy, review of packages with high levels of support and enhanced contributions from health		(1.8)	1.0		(0.8)				(1.6)
Efficiency: Early Help & Preventative Services – Expanding the reach of case holding Early Help services		(0.5)							(0.5)
Efficiency: Early retirements – Reduction in the number of Historic Pension Arrangements		(0.3)							(0.3)
Efficiency: Open Access – Youth & Children's Centres – Continue to implement vacancy management and avoid all non-essential spend across open access		(0.6)							(0.6)
Income: Kent 16+ Travel Saver		(0.3)	0.3		(0.2)				(0.2)

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Savings

Target for year £69.7m
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Directorate	Previous year saving delivered in 2023-24 £m	2023-24 Target £m	Not achieved in 2023-24 £m	Alternative Saving (ongoing) £m	Alternative Saving (one-off) £m	Saving no longer required £m	Saving not Deliverable £m	Over Recovery of Saving £m	Forecast Savings 2023-24 £m
Efficiency: Libraries, Registration & Archives (LRA) – One-off reduction in Libraries Materials Fund and a one year contribution holiday for the Mobile Libraries renewals reserve		(0.2)							(0.2)
Efficiency: Transportation -Use developer agreement income to maintain current level of transportation services		(0.3)							(0.3)
Efficiency: Waste -Increased waste material segregation, increased re-use, black-bag splitting and trade waste recycling with a view to generating income or reducing cost		(0.6)	0.4		(0.4)				(0.6)
Efficiency: Waste – New waste contract efficiencies including reduction in payments to Kent Resource Partnership; new contract enabling separate disposal of currently co-mingled food waste; segregation of other waste materials		(0.2)							(0.2)
Income: Highways – Increase in net income budgets for streetworks and permit scheme		(0.6)							(0.6)
Income: Kent Travel Saver – Kent Travel Saver price realignment to offset an increase in bus operator inflationary fare increases in 2022-23 above the budgeted amount		(1.0)	1.0		(1.0)				(1.0)
Income: Kent Travel Saver (formerly Young Person’s Travel Pass) – Kent Travel Saver price realignment to offset bus operator inflationary fare increases		(1.5)	1.5		(1.5)				(1.5)

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Savings

Target for year £69.7m
£59.1m savings to be delivered

	Financing: Investment Income		(2.9)						(7.0)	(9.4)
	Income: Income return from our companies		(2.0)							(2.0)
	Directorate	Previous year saving delivered in 2023-24 £m	2023-24 Target £m	Not achieved in 2023-24 £m	Alternative Saving (ongoing) £m	Alternative Saving (one-off) £m	Saving no longer required £m	Saving not Deliverable £m	Over Recovery of Saving £m	Forecast Savings 2023-24 £m
	Corporately Held Budgets	0.0	(0.5)	0.0	0.0	0.0	0.0	0.5	0.0	0.0
	Income: Review of fees & charges		(0.5)					0.5		0.0
	Total	(4.4)	(65.3)	18.7	0.0	(7.2)	0.0	4.1	(7.0)	(59.1)

5 Management Action

This section sets out the significant planned management action being taken to reduce the Council’s forecast overspend of £35.6m, which has not yet been delivered and is therefore shown separately in this report. The actions identified to date are expected to deliver a reduction in spending, bringing the Council to a balanced position by the end of the financial year. £29.6m are one-off reductions only affecting the 2023-24 position with £6.1m that would have an on-going positive impact into 2024-25 and are reflected in the initial draft 2024-25 budget. The £21.6m management action shown against Corporately Held Budgets relates to cross cutting reductions to non committed spend and is removed across all directorates. To deliver this will require a relentless focus across the whole Council and further spending controls have been introduced to avoid or minimise spending wherever possible based on specific criteria to focus spending on the most essential activities and priorities until the financial position is brought under control and established.

The spending controls in place as part of the cross council management action to reduce the forecast for 2023-24 are being monitored weekly. Spending trends are reviewed and reported to the Corporate Management Team and the Member Finance oversight meeting on a weekly basis. Whilst spend is reducing, it is not reducing at the rate required to balance the budget and is not resulting in a corresponding reduction in the forecast. It is therefore likely that more stringent spending controls will need to be implemented. The latest forecast projections which are currently being validated also indicate that the out-turn position is worsening. The position as at the end of November will take account of the latest projections and will be presented to Cabinet on 25 January 2024.

If the management action even after the introduction of spending controls is not delivered in full, any remaining overspend at the end of the financial year would need to be met from general or earmarked reserves, further weakening the Council’s financial sustainability and resilience and increasing the budget gap in succeeding years through the need to replenish reserves.

Directorate	23-24 one-off £k	23-24 recurring £k	Total 2023-24 £k
Adult Social Care & Health	-5,451.8	-5,700.0	-11,151.8
Children, Young People & Education	-1,700.0	-350.0	-2,050.0
Growth, Environment & Transport	0.0	0.0	0.0
Deputy Chief Executive Department	0.0	0.0	0.0
Chief Executive Department	-850.0	0.0	-850.0
Corporate Management Actions	-21,600.0	0.0	-21,600.0
TOTAL	-29,601.8	-6,050.0	-35,651.8

5 Management Action

Directorate	Details of Actions being taken	23-24 one-off	23-24 recurring	24-25
		£k	£k	£k
ASCH	Working collaboratively with NHS Colleagues to ensure the most appropriate and cost-effective pathways are in place for those people being discharged from hospital settings and ensuring that the necessary joint funding arrangements are in place, which makes clear who the lead commissioner of care and support is.		-5,350.0	-4,278.6
ASCH	Working collaboratively with NHS Colleagues to ensure the most appropriate and cost-effective pathways are in place for those people being discharged from hospital settings and ensuring that the necessary joint funding arrangements are in place, which makes clear who the lead commissioner of care and support is. Initial focus will be on those individuals who have been discharged through the Transforming Care Programme.		-350.0	-250.0
ASCH	Maximise the use of framework providers which will reduce new support being commissioned from non-framework providers. This will help reduce the administrative burden on front line social care staff and reduce overall unit costs of care and support. Harmonise processes to create capacity within framework providers to pick up support required for people who draw on care and support.	-2,400.0		
ASCH	Data Quality: resolving data quality issues on records and files. This will significantly improve accuracy of information available for reporting.	-81.0		
ASCH	Social Care Debt: - External support being commissioned to assist with Court of Protection deputyship applications, meaning that those debts relating to non-discretionary funding' can be settled more quickly	-500.0		
ASCH	Use of Rolled Forward and uncommitted Disabled Facilities Grant to support funding of new Technology Enabled Lives Programme	Delivered		
ASCH	Explore alternatives for those people requiring low level of support	-200.0		
ASCH	Review payments for community based services to ensure that invoices represent delivered hours of support	-1,600.0		
ASCH	Ensure all people are assessed promptly in assessment (non chargeable) beds, to allow charging for residential care	-670.8		
		-5,451.8	-5,700.0	-4,528.6

5 Management Action

Directorate	Details of Actions being taken	23-24 one-off	23-24 recurring	24-25
		£k	£k	£k
CYPE	Work is continuing with the NHS to explore joint commissioning opportunities (including tier 4 admissions) and joint funding agreements for eligible young people (further review of existing savings profiles)		-250.0	
CYPE	Panels have been established in every district across both Integrated Children Services and Disability Services to review suitability and level of support for all looked after children's placements. This is in addition to a further peer review focused on high cost placements. (further review of existing savings profiles)		Delivered	
CYPE	Development of a Placement Framework to explore alternative ways to support children at risk of coming into care including increasing the role of family members.		-50.0	
CYPE	Signposting of families to community services where it is available and appropriate (further review of existing savings profiles).		Delivered	
CYPE	Review of 18-25 community-based services (i.e. direct payments, supporting living, daycare and transport): Reduction in expenditure on non-framework packages of care for 18-25 year olds and ensuring strict adherence to policy (further review of existing savings profiles)		Delivered	
CYPE	Use of grant to meet statutory responsibilities	-1,700.0		
CYPE	Increase in use of personal transport budgets		-50.0	TBC
		-1,700.0	-350.0	0.0

5 Management Action

Directorate	Details of Actions being taken	23-24 one-off	23-24 recurring	24-25
		£k	£k	£k
GET	Holding vacancies across all divisions	Delivered		-98.0
GET	Review demand and operational expenditure (public transport and highways)	Delivered		0.0
GET	Increased income from fees, charges and income raising activities (eg LRA)	Delivered		-550.0
GET	Proactive management of operational expenses, projects and backlog (LRA, Environment, Highways)	Delivered		0.0
GET	Use of available grants	Delivered		0.0
GET	Contract renegotiation and rescoping with focus on waste and highways	TBD		-621.0
		0.0	0.0	-1,629.0

5 Management Action

Directorate	Details of Actions being taken	23-24 one-off	23-24 recurring	24-25
		£k	£k	£k
DCED	SRP Option 1: Delete the vacant KR13 Programme Manager role (£81,039 p/a with on costs)	Delivered		
DCED	SRP Option 2: Delete the second KR12 Dependency Manager role (£70,752 p/a with on costs) when the postholder leaves and becomes a vacancy in November.	Delivered		
DCED	Hold vacancies within Infrastructure for the remainder of the year.	Delivered		
		0.0	0.0	0.0

5 Management Action

Directorate	Details of Actions being taken	23-24 one-off	23-24 recurring	24-25
		£k	£k	£k
CED	Cease the allocation of any more Member Grants in the current year and take the current underspend of c.£600k ie do not roll forward to 2024/25.	Not Approved		
CED	Re-phase the appointments to vacant posts within SPRCA	Delivered		
CED	Re-phase the appointments to vacant posts within the newly structured Commercial and Procurement Division	-250.0		
CED	Release of Early retirement budget		Delivered	-100.0
		-850.0	0.0	-100.0

5 Management Action

Directorate & Division	Details of Actions being taken on Non-Committed Spend	23-24 one-off	23-24 recurring	24-25
		£k	£k	£k
Cross Cutting Review	<p><u>Subjective spend analysis</u></p> <p>The current budget on specific cost codes (excluding the main demand led budgets) is £447.5m, with forecast spend of £474.9m and actuals of £272.7m up to the end of October 2023. This includes permanent staffing and agency costs to provide the overall staffing position. All non-committed expenditure is being reviewed as part of the management action to avoid spend and bring the budget back into balance.</p> <p>Finance have been working with budget managers to review the spend and forecasts on all codes to reduce the forecast wherever possible and Finance will undertake deep dives into specific areas to provide further options for savings considerations.</p> <p>It is recognised that some of the spend within these codes is essential, preventative and/or specific grant funded and we will need to ensure these do not duplicate actions already taken. Detailed, regular monitoring and reporting will ensure the reductions in spend are happening in practice. Once the areas of spend reductions have been agreed the corresponding budgets will be reduced.</p>	-21,600		
Cross Cutting Review	<p><u>Capital Projects</u></p> <p>The capital officer group are identifying invest to save capital projects to put forward for consideration to reduce revenue costs, e.g. in the care and children's sectors</p>	0	0	TBC
Cross Cutting Review	<p><u>"Balance Sheet" Review</u></p> <p>A review of specific areas on the balance sheet and other Council assets are being reviewed to determine whether there is scope to release funds, e.g. assets and provisions. Whilst the impact on the 2023-24 position is likely to be limited, there may be opportunities to review policies going forward.</p>	0	0	TBC
Cross Cutting Review	<p><u>Contractual savings</u></p> <p>A review of all contracts due to expire within the next 12 months has been undertaken with further deep dive into some specific contracts where there is potential scope to reduce specification. Whilst it is considered unlikely that savings can be made in 2023-24, any reduction in activity related to contract re-procurement will contribute towards the delivery of a balanced budget in 2024-25.</p>	TBC		

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Management Action

Cross Cutting Review	<u>Review Of Early Payments</u>			
	Using Oxygen Finance Ltd for the supply of Early Payment Services under the NEPO 521 Framework Agreement (established in May 2020 by South Tyneside Council on behalf of NEPO (North East Procurement Organisation) in accordance with the contract award criteria and subject to final Legal sign off. The contract is due to be signed early in the new year, with mobilisation shortly thereafter.		TBC	TBC
		-21,600.0	0.0	0.0

2022-23			Appendix 1 - Key Service Summary	2023-24			Last Reported Position (Sep)	Movement +/-
Revenue Budget	Outturn	Variance		Revenue Budget	Forecast	Variance		
£m	£m	£m		£m	£m	£m		
1.2	1.6	0.3	Provision for Demographic Growth - Community Based Services	10.7	1.7	-9.0	-8.2	-0.8
10.2	0.0	-10.2	Strategic Management & Directorate Support (ASCH)	5.4	3.7	-1.7	-1.5	-0.2
39.3	23.6	-15.6	Strategic Management & Directorate Budgets	16.1	5.4	-10.6	-9.7	-1.0
13.3	11.8	-1.6	Community Based Preventative Services	8.5	10.2	1.6	+1.6	+0.0
4.5	3.6	-0.9	Housing Related Support	1.5	1.4	-0.1	-0.1	-0.0
6.8	3.9	-2.9	Social Support for Carers	3.0	2.8	-0.3	-0.3	+0.0
3.2	2.7	-0.5	Partnership Support Services	0.0	0.0	0.0	-0.0	-0.0
0.0	0.0	0.0	Strategic Commissioning (Integrated and Adults)	0.0	0.0	0.0	+0.0	-0.0
0.0	0.0	0.0	Strategic Commissioning (Integrated and Adults)	13.1	14.3	1.2	1.3	-0.0
0.0	-0.1	-0.1	Public Health - Advice and Other Staffing	0.0	0.0	0.0	+0.0	+0.0
0.0	0.0	0.0	Public Health - Children's Programme	0.0	0.0	0.0	+0.0	+0.0
0.0	0.0	0.0	Public Health - Healthy Lifestyles	0.0	0.0	0.0	+0.0	+0.0
0.0	0.0	0.0	Public Health - Mental Health, Substance Misuse & Community Safety	0.0	0.0	0.0	+0.0	+0.0
0.0	0.0	0.0	Public Health - Sexual Health	0.0	0.0	0.0	+0.0	+0.0
0.0	-0.1	-0.1	Public Health	0.0	0.0	0.0	0.0	0.0

2022-23			Appendix 1 - Key Service Summary	2023-24			Last Reported Position (Sep)	Movement +/-
Revenue Budget	Outturn	Variance		Revenue Budget	Forecast	Variance		
£m	£m	£m		£m	£m	£m	£m	£m
0.0	0.0	0.0	Adult In House Carer Services	2.4	2.6	0.3	+0.3	-0.0
2.4	2.6	0.2	Adult In House Community Services	5.8	5.8	0.0	+0.1	-0.1
5.9	5.6	-0.4	Adult In House Enablement Services	6.4	6.5	0.1	+0.2	-0.1
2.8	1.7	-1.1	Adult Case Management & Assessment Services	25.6	24.5	-1.1	-1.1	-0.0
5.7	5.5	-0.2	Adult Learning Disability - Case Management & Assessment Service	0.5	0.6	0.0	+0.0	-0.0
101.7	105.3	3.7	Adult Learning Disability - Community Based Services & Support for Carers	116.3	124.2	7.9	+8.0	-0.2
72.3	72.5	0.2	Adult Learning Disability - Residential Care Services & Support for Carers	76.6	78.4	1.8	+1.8	-0.0
10.0	9.8	-0.2	Adult Mental Health - Case Management & Assessment Services	3.0	3.7	0.7	+0.6	+0.1
11.4	17.8	6.4	Adult Mental Health - Community Based Services	17.9	23.5	5.6	+5.6	-0.0
15.6	18.0	2.3	Adult Mental Health - Residential Care Services	18.5	21.5	3.0	+2.6	+0.4
21.0	21.8	0.9	Adult Physical Disability - Community Based Services	31.3	33.9	2.6	+7.8	-5.2
17.9	20.8	3.0	Adult Physical Disability - Residential Care Services	21.3	23.3	2.0	+3.0	-1.0
6.9	6.3	-0.6	ASCH Operations - Divisional Management & Support	5.7	5.8	0.1	+0.0	+0.1
38.7	36.9	-1.8	Independent Living Support	1.0	1.0	0.0	-0.0	+0.0
9.4	9.8	0.4	Older People - Community Based Services	42.7	46.3	3.6	+3.6	+0.0
49.0	79.5	30.5	Older People - In House Provision	16.1	16.6	0.5	+0.3	+0.2
21.8	21.9	0.1	Older People - Residential Care Services	78.0	92.2	14.2	+13.1	+1.1
0.0	0.0	0.0	Older People & Physical Disability - Assessment and Deprivation of Liberty Safeguards Services	10.9	11.3	0.4	+0.4	-0.0
1.2	1.9	0.7	Older People & Physical Disability Carer Support - Commissioned	1.6	1.7	0.0	+0.6	-0.6
5.9	6.0	0.0	Physical Disability 26+ Lifespan Pathway & Sensory and Autism 18+ - Community Based Services	1.6	1.4	-0.3	-6.0	+5.7
1.1	1.3	0.2	Physical Disability 26+ Lifespan Pathway & Sensory and Autism 18+ - Residential Care Services	0.2	0.2	0.0	-1.1	+1.1
0.0	0.0	0.0	Sensory & Autism - Assessment Service	0.7	0.7	0.0	+0.0	+0.0
0.7	0.7	0.0	Statutory and Policy Support	1.7	2.1	0.4	+0.5	-0.0
0.6	0.4	-0.2	Strategic Safeguarding	0.8	0.7	-0.1	-0.1	-0.0
5.1	1.6	-3.4	Adaptive & Assistive Technology	1.7	1.8	0.1	-0.2	+0.3
407.2	447.8	40.6	Adult Social Care & Health Operations	488.4	530.2	41.8	40.0	+1.8
8.6	8.1	-0.5	Business Delivery	10.0	8.9	-1.0	-1.2	+0.1
8.6	8.1	-0.5	Business Delivery Unit	10.0	8.9	-1.0	-1.2	+0.1
455.8	480.2	24.4	Adult Social Care & Health	527.5	558.8	31.3	30.4	0.9
0.0	0.0	0.0	Earmarked Budgets Held Corporately	0.0	0.0	0.0	0.0	

2022-23			Appendix 1 - Key Service Summary	2023-24			Last Reported Position (Sep)	Movement +/-
Revenue Budget	Outturn	Variance		Revenue Budget	Forecast	Variance		
£m	£m	£m		£m	£m	£m		
2.3	1.9	-0.3	Strategic Management & Directorate Budgets	1.9	1.8	-0.1	-0.1	-0.0
15.5	15.1	-0.4	Adoption & Special Guardianship Arrangements & Service	17.1	16.8	-0.3	-0.3	+0.0
32.9	37.3	4.4	Adult Learning & Physical Disability Pathway - Community Based Services	40.1	42.2	2.1	+2.9	-0.8
9.3	9.3	0.1	Adult Learning & Physical Disability Pathway - Residential Care Services & Support for Carers	9.2	8.1	-1.0	-1.3	+0.2
-0.1	-0.1	0.0	Asylum	-0.1	-0.1	0.0	-0.0	+0.0
6.0	5.2	-0.8	Care Leavers Service	5.1	5.2	0.1	+0.1	+0.0
3.3	3.2	0.0	Children in Need - Care & Support	3.1	3.5	0.4	+0.3	+0.1
5.5	6.7	1.1	Children in Need (Disability) - Care & Support	5.9	8.4	2.5	+2.2	+0.3
4.6	3.6	-1.0	Children's Centres	4.6	3.2	-1.4	-1.3	-0.1
1.7	1.1	-0.6	Children's Disability 0-18 Commissioning	1.7	1.8	0.0	+0.0	-0.0
51.2	51.9	0.7	Children's Social Work Services - Assessment & Safeguarding Service	53.4	52.7	-0.7	-0.9	+0.3
9.0	9.3	0.2	Disabled Children & Young People Service (0-25 LD & Complex PD) - Assessment Service	9.7	9.4	-0.3	-0.1	-0.2
6.9	6.1	-0.8	Early Help & Preventative Services	5.2	5.2	-0.1	+0.0	-0.1
5.7	4.9	-0.8	Integrated Services (Children's) Management & Directorate Support	5.8	5.4	-0.5	-0.4	-0.1
66.8	76.7	9.9	Looked After Children - Care & Support	76.5	87.3	10.8	+10.9	-0.1
16.4	17.7	1.3	Looked After Children (with Disability) - Care & Support	18.9	19.6	0.7	+0.5	+0.2
3.6	4.0	0.4	Looked After Children (with Disability) - In House Provision	3.8	4.0	0.3	+0.2	+0.1
5.7	4.2	-1.5	Youth Services	4.5	4.6	0.1	+0.2	-0.1
244.2	256.5	12.3	Integrated Children's Services (Operations and County Wide)	264.6	277.4	12.8	+13.1	-0.3

2022-23			Appendix 1 - Key Service Summary	2023-24			Last Reported Position (Sep)	Movement +/-
Revenue Budget	Outturn	Variance		Revenue Budget	Forecast	Variance		
£m	£m	£m		£m	£m	£m		
-0.4	-0.1	0.4	Community Learning & Skills (CLS)	-0.2	-0.2	0.0	+0.0	+0.0
0.0	0.0	0.0	Early Years Education	0.0	0.0	0.0	-0.0	-0.0
1.4	1.3	-0.2	Education Management & Division Support	1.2	1.1	-0.2	-0.2	+0.0
6.2	6.5	0.3	Education Services provided by The Education People	4.0	4.1	0.1	+0.1	+0.0
0.3	0.3	0.1	Fair Access & Planning Services	0.4	0.6	0.1	+0.1	+0.0
49.7	65.8	16.1	Home to School & College Transport	68.8	81.0	12.2	+11.4	+0.8
-11.6	-8.5	3.1	Other School Services	5.1	7.1	2.0	+1.9	+0.1
0.1	0.1	0.0	Pupil Referral Units & Inclusion	0.1	0.1	0.0	+0.0	+0.0
13.2	14.3	1.1	Special Educational Needs & Psychology Services	14.9	17.0	2.1	+1.9	+0.2
0.2	0.2	-0.1	Special Educational Needs & Disability Management & Divisional Support	0.0	0.0	0.0	+0.0	+0.0
59.1	79.8	20.8	Education & Special Educational Needs	94.4	110.7	16.3	+15.2	+1.2
305.6	338.3	32.7	Children, Young People & Education	360.9	389.9	28.9	28.1	0.8
0.0	0.0	0.0	Earmarked Budgets Held Corporately	-0.2	0.0	0.2	0.2	0.0

2022-23			Appendix 1 - Key Service Summary	2023-24			Last Reported Position (Sep)	Movement +/-
Revenue Budget	Outturn	Variance		Revenue Budget	Forecast	Variance		
£m	£m	£m		£m	£m	£m		
1.4	1.3	-0.1	Strategic Management & Directorate Budgets	1.4	1.3	-0.1	-0.1	-0.0
4.7	5.1	0.4	Growth and Support to Businesses	6.2	5.7	-0.5	-0.3	-0.2
2.8	2.9	0.1	Community (Assets & Services)	2.2	2.1	0.0	-0.0	-0.0
11.4	11.0	-0.4	Public Protection	11.8	11.7	-0.2	-0.1	-0.1
9.5	8.6	-0.9	Libraries, Registration & Archives	10.5	10.1	-0.5	-0.3	-0.1
0.8	0.8	0.0	Growth and Communities Divisional management costs	0.4	0.5	0.0	+0.0	+0.0
29.1	28.4	-0.8	Growth & Communities	31.1	30.0	-1.1	-0.7	-0.4
33.0	33.8	0.7	Highway Assets Management	37.1	37.2	0.1	-0.4	+0.5
6.6	6.0	-0.6	Transportation	6.6	6.0	-0.6	-0.5	-0.1
4.7	6.2	1.5	Supported Bus Services	5.3	5.3	0.0	+0.0	-0.0
13.8	11.8	-2.0	English National Concessionary Travel Scheme (ENCTS)	13.0	12.3	-0.7	-0.6	-0.0
4.8	6.2	1.4	Kent Travel Saver (KTS)	5.1	5.1	0.0	-0.1	+0.1
3.6	3.2	-0.4	Highways & Transportation divisional management costs	3.7	3.5	-0.2	-0.3	+0.1
66.6	67.1	0.6	Highways & Transportation	70.8	69.4	-1.3	-1.8	0.5
2.4	2.3	-0.1	Environment	3.3	3.3	0.0	+0.0	-0.0
45.8	45.9	0.2	Residual Waste	50.5	50.6	0.1	+0.1	+0.0
31.6	32.9	1.2	Waste Facilities & Recycling Centres	36.4	38.8	2.4	+2.2	+0.2
1.8	1.8	0.0	Environment and Circular Economy Divisional management costs	2.1	2.1	0.0	+0.0	+0.0
81.6	82.8	1.2	Environment & Circular Economy	92.2	94.8	2.6	+2.4	0.2
178.6	179.6	0.9	Growth, Environment & Transport	195.5	195.6	0.0	-0.2	0.3
0.0	0.0	0.0	Earmarked Budgets Held Corporately	-0.3	0.0	0.3	0.3	0.0

2022-23			Appendix 1 - Key Service Summary	2023-24			Last Reported Position (Sep)	Movement +/-
Revenue Budget	Outturn	Variance		Revenue Budget	Forecast	Variance		
£m	£m	£m		£m	£m	£m		
0.0	0.0	0.0	Strategic Reset Programme	1.6	1.5	-0.1	-0.1	+0.0
0.5	0.5	0.0	Strategic Management & Departmental Support	1.1	1.0	-0.1	-0.2	+0.0
0.4	0.4	0.0	Health & Safety	0.4	0.4	0.0	-0.0	-0.0
2.1	2.0	0.0	Business & Client Relationships	2.3	2.3	0.0	-0.0	-0.0
2.9	2.9	0.0	Strategic Management & Departmental Budgets (DCED)	5.4	5.2	-0.2	-0.3	0.0
5.1	4.8	-0.3	Human Resources & Organisational Development	5.3	5.0	-0.2	-0.2	-0.0
			Marketing & Digital Services	1.9	2.0	0.1	+0.1	-0.0
			Resident Experience - Contact Centre; Gateways; Customer care & Complaints	4.8	4.8	0.0	-0.0	+0.0
6.0	5.8	-0.2	Marketing & Resident Experience	6.8	6.9	0.1	0.1	-0.0
5.9	5.6	-0.4	Property related services	8.2	7.3	-0.9	-0.9	+0.0
0.0	0.0	0.0	Kent Resilience	0.3	0.2	0.0	-0.0	-0.0
0.2	0.2	-0.1	Emergency Planning	0.2	0.2	0.0	+0.0	+0.0
6.2	5.8	-0.4	Infrastructure	8.6	7.7	-0.9	-1.0	0.0
23.5	23.5	0.0	Technology	25.5	25.2	-0.3	-0.3	-0.0
0.0	0.0	0.0	Business Services Centre	0.0	0.0	0.0	+0.0	+0.0
26.5	29.0	2.5	Corporate Landlord	33.1	28.8	-4.3	-3.8	-0.5
70.1	71.7	1.6	Total - Deputy Chief Executive Department	84.6	78.7	-6.0	-5.5	-0.5
			Earmarked Budgets Held Corporately	-0.1	0.0	0.1	0.1	0.0

2022-23			Appendix 1 - Key Service Summary	2023-24			Last Reported Position (Sep)	Movement +/-
Revenue Budget	Outturn	Variance		Revenue Budget	Forecast	Variance		
£m	£m	£m		£m	£m	£m		
0.0	-0.7	-0.7	Strategic Management & Departmental Budgets	-0.5	-0.8	-0.3	-0.3	-0.0
3.2	3.1	0.0	Grants to Kent District Councils to maximise Council Tax collection	3.2	3.2	0.0	-0.0	+0.0
21.6	21.3	-0.3	Finance	10.0	9.7	-0.3	-0.1	-0.1
12.4	12.2	-0.2	Finance	13.2	12.9	-0.3	-0.1	-0.1
6.9	6.4	-0.5	Governance & Law	7.3	7.0	-0.3	-0.3	-0.0
1.4	0.7	-0.8	Local Member Grants	1.0	1.0	0.0	+0.0	-0.0
8.3	7.1	-1.2	Governance, Law & Democracy	8.3	8.0	-0.3	-0.3	0.0
8.1	7.2	-0.9	Strategic Commissioning	7.6	7.7	0.0	+0.0	-0.0
0.0	0.0	0.0	Childrens and Adults Safeguarding Services	0.4	0.4	0.0	+0.0	-0.0
0.0	0.0	0.0	Resettlement Schemes, Domestic Abuse and Civil Society Strategy	0.4	0.4	0.0	-0.0	-0.0
9.0	8.1	-1.0	Strategy, Policy, Relationships & Corporate Assurance	4.6	3.8	-0.8	-0.6	-0.2
4.5	4.0	-0.5	Strategy, Policy, Relationships & Corporate Assurance	5.4	4.6	-0.8	-0.7	-0.2
33.4	29.9	-3.5	Total - Chief Executive Department	34.1	32.4	-1.7	-1.4	-0.3
156.7	144.7	-12.0	Non Attributable Costs	115.9	98.5	-17.5	-15.8	-1.7
-0.3	0.0	0.3	Corporately Held Budgets (to be allocated)	0.2	0.1	-0.1	-0.2	0.1
1,199.8	1,244.4	+44.4	Total excluding Schools' Delegated Budgets	1,318.3	1,353.9	+35.6	36.0	-0.4