

Ref		Category	Title	Lead Directorate	2019/20 £m	2020/21 £m	2021/22 £m	Current Forecast Saving		RAG Rating (10% variance Amber, >10% variance red)	Progress Comment
								2019/20 Saving Outturn Achieved	Saving Variance		
N1	New	Enterprise & Efficiency	Administration and Process Review in Adults assessment of contributions	People	(0.800)	(0.800)	(0.800)	(0.800)	0.000	Green	£0.407m has been secured through inflation to full fee payer contracts. The balance has been achieved by continued application of existing charging policy to ensure that people who are assessed as being able to contribute to their care are charged accordingly.
N2	New	Working Together	Promoting Independence - Adults	People	(15.389)	(17.330)	(17.330)	(9.313)	6.076	Red	Slippage against the case review programme and continued issues in agreeing the legal status of clients with the CCGs has resulted in the deficit against the MTFP target. In addition £0.817m of savings accrued for at year end 2018/19 were not progressed in 2019/20, and have contributed to the deficit.
N3	New	Working Together	Promoting Independence - Children	People	(2.119)	(2.740)	(2.740)	(3.108)	(0.989)	Green	This is part of the CLA Recovery Plan of which there was an overall target of £3.653m. Promoting Independence in Children's is part of this with £2.119m target.  Children's Promoting Independence comprises three different workstreams as follows:  - £0.819m Reviews of fixed residential placements. This workstream has overdelivered. Savings delivered in 2019/20 total £1.688m and represent an over achievement of £0.869m. - £0.800m Provider costs of residential placements are apportioned appropriately to the relevant funding organisation. The review team identified CLAs for health referrals, that have been the funding organisation for assessment. The detail and evidence to support invoicing was finalised resulting in an income accrual of £1.001m for 21 children. Invoices will be sent to partners early 2020/21 and backdated to referral date. This represents an over achievement in the saving of £0.201m. - £0.500m Provider costs for residential placements apportioned appropriately to the relevant funding organisation. Charges for the year have been made, £0.419m in total. This represents a shortfall in the target of £0.081m and is offset by overachievements above.
N4	New	Working Together	Service Redesign - Substance misuse services	People	(0.108)	(0.316)	(0.316)	(0.108)	0.000	Green	The £0.108m saving was achieved in 2019/20 due to the renewal of the block contract, from October 2019, at a reduced value of (£0.216m) per annum, of which the 6 month effect in 2019/20 was (£0.108m).
N5	New	Enterprise & Efficiency	Income Generation - Remodelling Workforce Learning Function	People	(0.090)	(0.027)	(0.212)	(0.090)	0.000	Green	This relates to a reduction in externally provided courses which is being achieved through delivering more in-house training and reducing the cost of delivery such as removal of refreshments. The staff are in place and the savings have been achieved.
N6	New	Working Together	Service Redesign - Early Help and 0 19 Healthy Child Programme Integration	People	(0.375)	(1.500)	(1.500)	(0.378)	(0.003)	Green	£0.232m of the target has been achieved in conjunction with Public Health. £0.146m has been achieved by the renegotiation of Early Help contracts with the saving relating to Q4 reductions in contract expenditure.
N7	New	Working Together	Service Redesign - Residential Care - Children's Investment in 2 x 4 bed residential care provision for Children Looked After	People	(0.140)	(0.330)	(0.330)	0.000	0.140	Red	The original plan for 2019/20 was to have two children's homes open in November 2019, providing residential placements for 8 children previously accommodated by external providers, with savings as a result of this. There have been delays in the opening of both homes, with Kendal opening in February 2020, but part year savings from children being placed in the in-house provision have not been enough to offset the running costs incurred in 2019/20. It is expected that savings will be delivered for the Kendal home in 2020/21 (COVID-19 allowing). A further delay is expected to the opening of Penrith due slippage in the building programme as a result of the pandemic. It is expected that it will open around May 2020. This will be tracked and monitored in 2020/21.
<b>Subtotal</b>					<b>(19.021)</b>	<b>(23.043)</b>	<b>(23.228)</b>	<b>(13.797)</b>	<b>5.224</b>		
N8	New	Enterprise & Efficiency	Income Generation - Registrars	Corporate, Customer and Community Services	(0.081)	(0.081)	(0.081)	(0.081)	0.000	Green	The additional income target was implemented at the start of the year and the service is working within the current level of funding - additional income generation achieved in full.
<b>Subtotal</b>					<b>(0.081)</b>	<b>(0.081)</b>	<b>(0.081)</b>	<b>(0.081)</b>	<b>0.000</b>		
N9	New	Enterprise & Efficiency	Contract Efficiency - HWRC Permit Line	Economy & Infrastructure	(0.050)	(0.050)	(0.050)	(0.050)	0.000	Green	Saving met in full
N10	New	Enterprise & Efficiency	Contract Efficiency - Waste contract savings	Economy & Infrastructure	(0.400)	(0.300)	(0.200)	0.000	0.400	Green	Saving not met in full, however temporary mitigations of additional commercial waste income (£0.185m) and a saving against the Kendal Fell contract of (£0.109m) following renegotiation of the contract.
N11	New	Enterprise & Efficiency	Income Generation - Increase in advertising revenue	Economy & Infrastructure	(0.030)	(0.100)	(0.100)	(0.030)	0.000	Green	This saving has been part met in 2019/20 from advertising the shortfall has been met from elsewhere within the service.
N12	New	Enterprise & Efficiency	Income Generation - Car Parks	Economy & Infrastructure	(0.100)	(0.100)	(0.100)	(0.050)	0.050	Green	The saving will be met in full over the 3 year period, however, due to the delay in signing the contract for the works, the first year of the 3 year agreement is only part delivered but it will extend beyond 2021/22 included in the MTFP.
N13	New	Enterprise & Efficiency	Income Generation - Works for external partners	Economy & Infrastructure	(0.160)	0.000	0.000	(0.160)	0.000	Green	Saving met in full
<b>Subtotal</b>					<b>(0.740)</b>	<b>(0.550)</b>	<b>(0.450)</b>	<b>(0.290)</b>	<b>0.450</b>		
N14	New	Enterprise & Efficiency	Corporate Financing - Externalisation of Borrowing	Other Corporate Items	(1.530)	(1.530)	(1.530)	(1.530)	0.000	Green	Saving achieved, this has been removed from the 2019/20 budget.
<b>Subtotal</b>					<b>(1.530)</b>	<b>(1.530)</b>	<b>(1.530)</b>	<b>(1.530)</b>	<b>0.000</b>		
N15	New	Enterprise & Efficiency	Corporate Financing - Second Homes Agreement with District Councils not renewed	Other Corporate Items	(1.358)	(1.358)	(1.358)	(1.358)	0.000	Green	Saving achieved, this has been removed from the 2019/20 budget.

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							2019/20 Saving Outturn Achieved	Saving Variance	RAG Rating (10% variance Amber, >10% variance red)		
<b>Subtotal</b>				<b>(1.358)</b>	<b>(1.358)</b>	<b>(1.358)</b>	<b>(1.358)</b>	<b>0.000</b>			
<b>TOTAL OF NEW SCHEMES</b>				<b>(22.730)</b>	<b>(26.562)</b>	<b>(26.647)</b>	<b>(17.056)</b>	<b>5.674</b>	<b>75.0%</b>		
E1	Existing	Step up in Existing Savings	Review of delivery of public health prevention services to integrate these into the wider health and wellbeing system resulting in efficiencies from reducing overlap and more effective provision of services	People	(0.315)	(0.315)	(0.315)	(0.315)	0.000	Green	The saving was achieved in 2019/20 following the end of the Place Based Prevention programme as at 31st March 2019, and the commencement of the new all age Prevention initiative from April 2019, which has reduced overlap costs resulting in the MTFP saving of (£0.315m)
E2	Existing	Step up in Existing Savings	Working with partners to ensure appropriate funding of costs by relevant partners is recognised to ensure a joined up approach to service provision.	People	(0.600)	(0.600)	(0.600)	(0.475)	0.125	Red	Savings of £1.075m (against the £1.200m full year effect target in 2019/20, see also U5 below) from reductions to caseload and bringing the night service in house. The balance of £0.125m was intended to be achieved from recharging 100% health packages to the CCGs but this has not been progressed in 2019/20. The balance of £0.125m will be achieved in 2020/21 once a recharge mechanism for 100% health packages is agreed with the CCGs.
E3	Existing	Step up in Existing Savings	Above inflationary increases to recover administration costs for deferred payments.	People	(0.012)	(0.025)	(0.025)	(0.012)	0.000	Green	The inflationary increase has not been applied to 2019/20 DPA fees. The saving has been recovered within the wider personal contributions budget (£36.111m), see also U4
E4	Existing	Step up in Existing Savings	Invest in international recruitment of social workers to reduce the cost of agency staff in Children and Families services.	People	(0.050)	(0.050)	(0.050)	0.000	0.050	Red	The international recruitment of social workers has not taken place. However, as an alternative Children's Services chose to recruit locally to reduce costs, which they feel is a better solution to addressing social worker shortages. This has seen EPW spend reduce from £3.508m (£1.375m marginal cost) in 2017/18, to £3.285m spend forecast (£1.575m marginal cost) for 2019/20. This includes a one off investment to ease pressures in West of £0.420m in EPW costs which has meant that savings haven't been achieved 2019/20. It is anticipated that this can be delivered in 2020/21.
E5	Existing	Step up in Existing Savings	Review of commissioning, procurement and management of activities in Children and Families services.	People	(0.990)	(1.990)	(2.990)	0.000	0.990	Red	This is an historical MTFP savings target, nothing has been implemented or achieved against this saving. The MTFP budget reduction was taken from CLA placements costs, as such the CLA Recovery Plan is attempting to mitigate this saving. However, the CLA Recovery Plan at outturn had a savings gap of £1.722m which is a pressure on the outturn for the CLA placements budget. A plan to mitigate this MTFP saving in future years is in place for 2020/21, provided that COVID does not disrupt savings delivery. See also U3 below.
<b>Subtotal</b>				<b>(1.967)</b>	<b>(2.980)</b>	<b>(3.980)</b>	<b>(0.802)</b>	<b>1.165</b>			
E6	Existing	Step up in Existing Savings	Savings through reduced costs from changes in the provision of the primary data centre and to the provision of end-user ICT equipment.	Corporate, Customer and Community Services	(0.085)	(0.085)	(0.085)	(0.085)	0.000	Green	The reduced budget was implemented at the start of the year and the service is working within the reduced level of funding - saving delivered.
E7	Existing	Step up in Existing Savings	A Customer service transformation programme that will deliver cost reductions and improvements in customer experience, an increase in digital approaches, including self-service, organisational redesign and a clearer, consistent customer service offering.	Corporate, Customer and Community Services	(0.171)	(0.171)	(0.171)	0.000	0.171	Green	Step up from 18/19 saving of £0.172m. Both 18/19 and 19/20 saving have not been delivered in year as originally intended. However, temporary mitigations have been put in place to address this in year and have been achieved from Library Book fund and Registration services. (See below U6)
<b>Subtotal</b>				<b>(0.256)</b>	<b>(0.256)</b>	<b>(0.256)</b>	<b>(0.085)</b>	<b>0.171</b>			
E9	Existing	Step up in Existing Savings	The capital programme includes investment of £1.766m for each of the next three years (2018/19 - 2020/21) to upgrade street lights to include LED bulbs which results in reduced energy costs for the Council.	Economy & Infrastructure	(0.013)	(0.025)	0.071	(0.013)	0.000	Green	Saving met in full
E10	Existing	Step up in Existing Savings	Development of a proposal to create an integrated transport planning function within the County Council with responsibility for overseeing and performance managing all transport activity.	Economy & Infrastructure	(0.700)	(0.700)	(0.700)	0.000	0.700	Red	This is a Council wide saving which requires 6 key changes to deliver the saving in full, this includes the establishment of a core operational transport management functionality to plan and manage transport across the County, supply chain intervention in relation to SEND transport, Logistics and Warehousing and reduction in costs associated with staff travel. To date the supply chain intervention key change has been progressed. Savings have been achieved through this, but they are currently mitigating the SEND transport overspend. A plan to mitigate this MTFP saving in future years is in place for 2020/21.
<b>Subtotal</b>				<b>(0.713)</b>	<b>(0.725)</b>	<b>(0.629)</b>	<b>(0.013)</b>	<b>0.700</b>			
E11	Existing	Step up in Existing Savings	Reduction in employer pensions costs reflecting forecast staffing levels.	Fire	0.000	(0.090)	(0.120)	0.000	0.000	Green	This saving is to be delivered from 2020/21
<b>Subtotal</b>				<b>0.000</b>	<b>(0.090)</b>	<b>(0.120)</b>	<b>0.000</b>	<b>0.000</b>			
E12	Existing	Step up in Existing Savings	The establishment of a streamlined on line Information and Guidance resource for Cumbrian residents and organisations with clear referral routes to local and national advice and guidance services. This reduces the demand on more expensive service centre and face to face contacts.	Corporate	(0.680)	(0.680)	(0.680)	0.000	0.680	Red	Step up from 18/19 saving of £0.020m. Both 18/19 (not met) and 19/20 saving have not been delivered in year. Shortfall of £0.700m in total. (See U7 below)  Original savings plan not going ahead, with no alternative mitigating proposals, therefore not achieved.

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							2019/20 Saving Outturn Achieved	Saving Variance			
E13	Existing	Step up in Existing Savings	Pension prepayment - dependant on Actuarial approval	Corporate	(0.250)	(0.250)	(0.250)	(0.250)	0.000	Green	Budget already reduced and an additional one off saving of £0.259m has been forecast at provisional outturn.
E14	Existing	Step up in Existing Savings	Pension prepayment - change to original saving	Corporate	(0.100)	(0.100)	(0.100)	(0.100)	0.000	Green	
				<b>Subtotal</b>	<b>(1.030)</b>	<b>(1.030)</b>	<b>(1.030)</b>	<b>(0.350)</b>	<b>0.680</b>		
E15	Existing	Step up in Existing Savings	Additional Inflation Savings £2m per annum (Cumulative is £4m)	Other Corporate Items	(1.300)	(1.300)	(1.300)	(1.300)	0.000	Green	Inflation base budget has been reduced
E16	Existing	Step up in Existing Savings	Reduction of Pension Pressure funded through inflation	Other Corporate Items	(0.050)	(0.050)	(0.050)	(0.050)	0.000	Green	Budget already reduced and further underspend of £0.259m is forecast at provisional outturn.
				<b>Subtotal</b>	<b>(1.350)</b>	<b>(1.350)</b>	<b>(1.350)</b>	<b>(1.350)</b>	<b>0.000</b>		
<b>TOTAL STEP UP OF EXISTING SCHEMES</b>					<b>(5.316)</b>	<b>(6.431)</b>	<b>(7.365)</b>	<b>(2.600)</b>	<b>2.716</b>	48.9%	
E17	Existing	Reduction of Existing One Off Savings	Extend the years over which the Minimum Revenue Provision (MRP) is accounted for from 2017/18 onwards.	Other Corporate Items	0.400	0.400	0.400	0.400	0.000	Green	Increased budget required as 2018/19 savings were one off only.
E18	Existing	Reduction of Existing One Off Savings	Updating the 2017/18 Minimum Revenue Provision policy to allow the Council to account for debt repayments on a consistent basis from 1 April 2009. This follows the changes approved in 2016/17.	Other Corporate Items	0.000	3.190	10.000	0.000	0.000	Green	The Treasury Management budget for 2020/21 will be increased to reflect the MRP changes
E19	Existing	Reduction of Existing One Off Savings	Treasury management savings from continuing the Council's policy of utilising a level of internal borrowing to finance capital investment in year.	Other Corporate Items	1.500	1.500	1.500	1.500	0.000	Green	Increased budget required as 2018/19 savings were one off only.
				<b>Subtotal</b>	<b>1.900</b>	<b>5.090</b>	<b>11.900</b>	<b>1.900</b>	<b>0.000</b>		
E20	Existing	Reduction of Existing One Off Savings	Full cost recovery for internal costs associated with property disposals.	Economy & Infrastructure	0.168	0.168	0.168	0.168	0.000	Green	Increased budget required as 2018/19 savings were one off only.
E21	Existing	Reduction of Existing One Off Savings	One off saving for contract management in 2018/19	Economy & Infrastructure	3.000	3.000	3.000	3.000	0.000	Green	Increased budget required as 2018/19 savings were one off only.
				<b>Subtotal</b>	<b>3.168</b>	<b>3.168</b>	<b>3.168</b>	<b>3.168</b>	<b>0.000</b>		
E22	Existing	Reduction of Existing One Off Savings	Reviewing purchasing policies for library stock to reflect the changing needs of users resulting in reduced spend on the 'Book fund'	Corporate, Customer & Community Services	0.013	0.019	0.025	0.013	0.000	Green	The Libraries Budget has been increased in 2019/20 to reflect the reduction in saving from the 2018/19 saving, which was achieved.
E23	Existing	Reduction of Existing One Off Savings	Transferring budgeted revenue ICT costs to the capital programme recognising the type of investment that is being made and the need to recognise the expenditure as capital	Corporate, Customer & Community Services	0.300	0.300	0.300	0.300	0.000	Green	Increased budget required as 2018/19 savings were one off only.
				<b>Subtotal</b>	<b>0.313</b>	<b>0.319</b>	<b>0.325</b>	<b>0.313</b>	<b>0.000</b>		
E24	Existing	Reduction of Existing One Off Savings	Additional saving due to reduced annual pension deficit payment	Other Corporate Items	0.150	0.150	0.150	0.150	0.000	Green	Budget already reduced and further saving of £0.259m is forecast at provisional outturn.
E25	Existing	Reduction of Existing One Off Savings	Review of fees and charges across all areas. Benchmarking information has been used to compare Cumbria's fees and charges with other comparable authorities and where appropriate new fees and charges have been proposed and where possible increases of 5% have been applied to fees and charges which is above inflation (2%)	Corporate	0.050	0.050	0.050	0.050	0.000	Green	Budget for 2019/20 for cross cutting savings has been reduced
				<b>Subtotal</b>	<b>0.200</b>	<b>0.200</b>	<b>0.200</b>	<b>0.200</b>	<b>0.000</b>		
E26	Existing	Reduction of Existing One Off Savings	Reduced overall inflation budget following updated inflation forecasts and review of costs to which inflation is applied.	Other Corporate Items	2.360	2.360	2.360	2.360	0.000	Green	Inflation base budget has been reduced
				<b>Subtotal</b>	<b>2.360</b>	<b>2.360</b>	<b>2.360</b>	<b>2.360</b>	<b>0.000</b>		
E27	Existing	Reduction of Existing One Off Savings	One off Transfer from Earmarked Reserves of MRP Saving from 2017/18.	Other Corporate Items	6.404	6.404	6.404	6.404	0.000	Green	Earmarked Reserve already drawn down as part of 2018/19 base budget.
E28	Existing	Reduction of Existing One Off Savings	Release of 2017/18 Business Rate Pool Volatility Earmarked Reserve following formation of the new Cumbria Business Rates Pool for 2018/19.	Other Corporate Items	0.346	0.346	0.346	0.346	0.000	Green	Earmarked Reserve already drawn down as part of 2018/19 base budget.
				<b>Subtotal</b>	<b>6.750</b>	<b>6.750</b>	<b>6.750</b>	<b>6.750</b>	<b>0.000</b>		
<b>TOTAL REDUCTION OF EXISTING SCHEMES</b>					<b>14.691</b>	<b>17.887</b>	<b>24.703</b>	<b>14.691</b>	<b>0.000</b>	100%	