

22 November 2023

## FINANCE UPDATE

### Report of the Director of Finance & Public Value and Director of Children and Young Peoples Futures

#### Recommendations

It is recommended that Schools Forum:

- a) Note the DSG Month 6 position as set out in this report.  
**All to Note**

### Dedicated Schools Grant and Schools Funding Month 6 Report (2023/24)

#### Executive Summary

- The Month 6 outturn forecast for 2023/24 sees a significant overspend in the overall Dedicated Schools Grant (DSG) of £38.1 million which is associated with the continued demand on High Needs after taking into account management actions savings of £12.2 million identified in the current Safety Valve Intervention management plan.
- The Management Action of £20.2 million reflects the budgeted savings expected to be delivered in 2023/24 and are as per the current Safety Valve submission to the DfE. As at month 6 £9.8 million has been identified as being at risk of not being delivered due to either delays in projects not commencing or no longer happening.
- An additional £2 million savings within the independent sector have been identified from 3-5 year placements ending and Adult Social Care contribution.
- The DSG Adjustment Account, which shows the cumulative DSG Deficit as per government guidance, is projected to rise to £162.5 million by the end of 2023/24.
- The SEN team are continuing to see a high level of requests for EHCP referrals, 1,648 requests have been received for the period January 2023 to September 2023 compared to 1,540 for the same period in 2022, however the number of requests being refused at 6 weeks and 16 weeks has increased since 2022 for the same period. Support from schools is required to take action to mitigate the growing demand
- The increasing DSG deficit could have a considerable impact on future education budgets within the DSG as well as impacting on the financial sustainability for Devon County Council
- An interim SEND Improvement Director is 3 months into a 12-month period from the DfE to work with Devon to drive forward the SEND Improvement Plan and the Safety Valve. Programme Management support has also been identified within the LA to help both support and deliver the SEND Improvement Plan and the Safety Valve.

## 1. Schools

1.1. In July the revised DSG settlement allocation stands at £310.5 million (after recouplement for academies and direct funded places) based upon pupil numbers as at the October 2022 Schools census and January 2023 Early Years census.

**Table 1: Summary of Month 6 forecast position and significant variations**

Budget projections as at Month 6	Revised Budget for year £'000	Underlying outturn forecast £'000	Management Action pending		Net Forecast Outturn £'000	Forecast outturn variance £'000	Transfer to/(from) deficit reserve £'000	Forecast Adjusted variance £'000	Analysis of outturn variance		Change from Month 5 Forecast Outturn Variance £'000	Change from Month 4 Forecast outturn variance £'000
			In-year Management Action o/s £'000	Savings Plans o/s £'000					Total Forecast Savings Plans £'000	Underlying Forecast Outturn Variance £'000		
<b>Education and Inclusion Services</b>												
Core Services	11,813	14,299	0	0	14,299	2,486	0	2,486	(646)	3,132	(22)	(230)
School Transport	45,137	45,068	(174)	0	44,894	(243)	0	(243)	(2,771)	2,528	(245)	(245)
Traded Services	33	71	0	0	71	38	0	38	0	38	4	35
Reserves	729	729	0	0	729	0	0	0	0	0	0	0
<b>Total General Fund</b>	<b>57,712</b>	<b>60,167</b>	<b>(174)</b>	<b>0</b>	<b>59,993</b>	<b>2,281</b>	<b>0</b>	<b>2,281</b>	<b>(3,417)</b>	<b>5,698</b>	<b>(263)</b>	<b>(440)</b>
<b>DSG Funding</b>	<b>(132,276)</b>	<b>(131,277)</b>	<b>0</b>	<b>0</b>	<b>(131,277)</b>	<b>999</b>	<b>(999)</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>
De-delegated budgets	5,454	5,498	0	0	5,498	44	(44)	0	0	0	0	0
Central School Services Block	4,365	4,287	0	0	4,287	(78)	0	(78)	0	(78)	(10)	(20)
Early Years & Childcare Services	42,989	42,989	0	0	42,989	0	0	0	0	0	0	0
<b>Total DSG central budgets</b>	<b>52,808</b>	<b>52,774</b>	<b>0</b>	<b>0</b>	<b>52,774</b>	<b>(34)</b>	<b>(44)</b>	<b>(78)</b>	<b>0</b>	<b>(78)</b>	<b>(10)</b>	<b>(20)</b>
High Needs Budget	133,150	151,138	0	(7,067)	144,071	10,921	(10,921)	0	0	0	0	0
DSG High Needs 22/23 deficit budget prep	(26,227)	0	0	0	0	26,227	(26,227)	0	0	0	0	0
<b>Total High Needs budget</b>	<b>106,923</b>	<b>151,138</b>	<b>0</b>	<b>(7,067)</b>	<b>144,071</b>	<b>37,148</b>	<b>(37,148)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Dedicated Schools Grant</b>	<b>27,455</b>	<b>72,635</b>	<b>0</b>	<b>(7,067)</b>	<b>65,568</b>	<b>38,113</b>	<b>(38,191)</b>	<b>(78)</b>	<b>0</b>	<b>(78)</b>	<b>(10)</b>	<b>(20)</b>
<b>Total Education and Inclusion Services</b>	<b>85,167</b>	<b>132,802</b>	<b>(174)</b>	<b>(7,067)</b>	<b>125,561</b>	<b>40,394</b>	<b>(38,191)</b>	<b>2,203</b>	<b>(3,417)</b>	<b>5,620</b>	<b>(273)</b>	<b>(460)</b>
<b>Total</b>										<b>2,203</b>		

1.2. The working budget is inclusive of other schools grants of £62.5 million.

1.3. The growth fund is forecasting an overspend of £1 million which will be carry forward into 2024/25 as a deficit balance. The overspend is in relation to supporting the Schools Block due to the funding rates not being affordable for Schools due to underlying factors.

## 2. DSG Deficit Management Plan

**Table 2: DSG Adjustment Account**

	£'000
DSG Adjustment Account	125,437
DSG High Needs 22/23 deficit	37,148
<b>Total DSG Deficit Reserve</b>	<b>162,585</b>

- 2.1. The DSG Adjustment Account, which shows the cumulative DSG Deficit as per government guidance, is projected to rise to £162.5 million by the end of 2023/24. This is due to the funding pressure identified of £38.1 million and after management actions of £12.2 million.
- 2.2. The DfE and DLUHC have confirmed that no authority across the country will have the ability to borrow to offset their contribution of the Safety Valve. Due to this Devon has now been invited into discussions for tranche 4 of the intervention programme, the draft plan needs to be updated and submitted by mid-December 2023.
- 2.3. This gives the authority the opportunity to update the management plan to reflect the current in year pressures and revisit workstreams in line with the SEND Improvement Plan.

## 3. High Needs

**Table 3: Summary of High Needs budgets and forecast position as at Month 6**

	Budget	Mth 6	Variance	Ring	Deficit /	Movement
	£'000	Forecast	£'000	fenced	(Surplus)	Previous
		£'000		C/fwd	Balance	Mth
				£'000	£'000	£'000
Alternative Provision	4,256	6,184	1,928	(1,928)	0	(147)
Children in Care and Exclusions	1,730	1,730	0	0	0	0
Improved Outcomes Disadvantaged Children	1,794	1,763	(31)	31	0	(12)
Inclusion	150	150	0	0	0	0
Safeguarding Every Learner	343	335	(8)	8	0	2
SEN Mainstream	22,121	25,476	3,355	(3,355)	0	135
FE Colleges	4,129	4,111	(18)	18	0	24
SEN Services	2,719	2,719	0	0	0	0
SEN 100 Project	923	923	0	0	0	0
Maintained & Academy Special Schools	40,217	43,018	2,801	(2,801)	0	509
Hospital Education Services	837	837	0	0	0	0
Recoupment	1,767	1,767	0	0	0	0
Other Special School Fees	49,925	53,509	3,584	(3,584)	0	703
Support Centre Funding	2,239	1,549	(690)	690	0	(34)
<b>Total High Needs Funding</b>	<b>133,150</b>	<b>144,071</b>	<b>10,921</b>	<b>(10,921)</b>	<b>0</b>	<b>1,180</b>
DSG High Needs 22/23 deficit budget prep	(26,227)	0	0	(26,227)	0	0
<b>Total High Needs budget</b>	<b>106,923</b>	<b>144,071</b>	<b>10,921</b>	<b>(37,148)</b>	<b>0</b>	<b>1,180</b>

- 3.1. Cost and volume variances are shown in Appendix A

### Alternative Provision

- 3.2. Alternative Provision (AP) is currently forecasting an overspend of £1.9 million and predominantly relates to AP Other (forecasting £1.9m overspend) where the number of children being excluded or who are requiring support due to not being able to attend School is rising. This is creating budget

pressures across several High Needs Block budgets but predominantly within Alternative Provision.

- 3.3. 18 Locality Social, Emotional and Mental Health (SEMH) partnerships have recently been agreed across Devon to provide school-based inclusion solutions and support children with SEMH and reducing the demand on regulated and unregulated AP Providers.
- 3.4. The main AP WAVE contract is forecasting to overspend by £296,000 which relates to additional special commissioning places being 13 higher than budgeted and costing £407,000, 3.4% additional High Needs Block grant funding that had to be paid to AP Schools, this is in line with High Needs Block operational guidance and totalled £128,000. This was a late change in the guidance and therefore did not form part of the 2023/24 budget setting. The overspend has been offset the average cost being lower than budgeted for both AP Medical and main contract totalling £238,000.

### **SEN Mainstream**

- 3.5. This covers personalised education packages and EHCPs as well as the central SLAs which support them.
- 3.6. Mainstream EHCPs (pre-16) are reporting an overspend of £2.2 million and relates to the non-delivery of Management Action savings out of the identified £4.2 million identified for this financial year. Overall EHCP numbers are currently below the budgeted average 3,415 (vs 3,566 budgeted), resulting in a saving of £186,000.
- 3.7. £186,000 forecast overspend for interim payments where an EHCP has not been issued within 20 weeks.
- 3.8. SEN additional resources is reporting an overspend of £58,000; this is in relation to increase Occupational Health contract and additional resource from September 2023 which will support new ordering of provision in EHCPs which is currently not being delivered.
- 3.9. Children Educated Other than at School is reporting an overspend of £949,000 for Tutoring Specialist provision due to the average cost being £7,189 above the budgeted level. Personalised Budgets are forecasting an overspend of £157,000 due to the average cost being £4,732 above the budgeted level offset slightly by a reduction of 11 pupils (71 vs 82 budgeted).

### **Maintained and Academy Special Schools**

- 3.10. The average numbers on roll including Plus Packages and Exceeded places are forecast at 1,755 (vs 1,769 budgeted). Plus Packages and Exceeded places are 13 above budget resulting in an overspend of £201,000, however this has been offset by a reduction in top up of 28 places and a saving of £664,000.
- 3.11. Place funding has been reduced by a net 12 due to capacity limitations at Orchard Manor and The Promise Tiverton resulting in net savings of £125,000.
- 3.12. 3.4% additional High Needs Block lump sum funding paid to schools as per the operational guidance costing £1.3 million and not included within the budget due to late notification from this DfE of this new requirement for 2023/24.
- 3.13. Forecast assumes £2.3 million management action savings will be achieved in this financial year with £1.4 million forecast as no longer be achieved in this financial year.

## Other Special Schools Fees

- 3.14. The Other Special Schools budget includes Safety Valve Management Action of £12.4 million of which £6.2 million has been identified as not being delivered in this financial year, however an additional £1.0 million Adult Social Care funding and £1.0 million 3-5year savings have been identified, resulting in a forecast Management Action savings to be achieved of £8.2 million of which £4.5 million have been achieved to date.
- 3.15. The current placements forecast to March 2024 is 1,315 (after Management Action) which is 51 above budgeted for the year, resulting in an adverse volume variance of £2.0 million, this has been partially offset by a favourable price variance of £420,000 and £2.6 million income from Social Care. Forecast includes planned growth for the remainder of the financial year as agreed with the 0-25 team.
- 3.16. A commissioning group has been set up with officers across the authority who have expertise in commissioning contracts to review the independent special school fees to ensure we are receiving value for money and that fees are in line with the EHCP of the young person placed at the school.
- 3.17. All spend is currently being reviewed within Other Special Schools to mitigate the growing demand in this sector.

## Support Centres

- 3.18. Support centres are forecasting to underspend by £690,000 which is due to the additional centres planned to be open not opening in this financial year and three of the newest centres not delivering outreach.

## 4. Management Actions

- 4.1. A breakdown of the budgeted management actions and current revisions are shown in Appendix B

## 5. Risks

- 5.1. The SEN Placement continue to cause increase in the demand on the High Needs Block. Support from schools to take action to mitigate the growing demand and reduce the call on independent placements is necessary.
- 5.2. Changes in Senior Leadership both within the Service and wider authority could see delays, advances or change in direction to current plans identified.
- 5.3. The Safety Valve savings identified for 2023/24 as part of the previous plan could see significant slippage due to senior staff changes and delays in revisiting projects.
- 5.4. Staff recruitment and retention is a continued problem for Education Services.
- 5.5. Staff structures under review and other service delivery changes ahead will impact the current forecasts.
- 5.6. Rising demand being seen in Section 19 requests for those children not attending school which is creating additional pressure to the High Needs Block
- 5.7. Realigning the Safety Valve plan with the targets and goals set out in the SEND Improvement Plan
- 5.8. Management actions delayed through increased volumes of requests and placements; new high-cost placements moving into the area.

- 5.9. Inclusion in the Safety Valve programme delayed raising uncertainty on ability to achieve outcomes for the children and reduce the overall pressure on the council budget should the deficit form part of the accounts in March 2026.
- 5.10. Quality data being held by the service and being available to be able to track those placements that have an impact on the Management Plan.
- 5.11. Continued stakeholder involvement is key. There is a need to ensure engagement from other directorates of the authority, Members, Health, Schools and the other providers to ensure the mitigation of the identified workstream / projects being achieved. In doing so will increase the children and young people being supported within mainstream settings, whilst reducing the demand currently being seen within the independent sector and stemming the number of EHCPs being required.

## **6. Recommendations**

### **Schools Forum to**

- a. Note the month 6 DSG monitoring position as set out in the report.

### **All to Note**

**Angie Sinclair**  
Director of Finance & Public Value

**Stuart Collins**  
Director of Children and Young Peoples Futures

Please ask for: Adrian Fox  
[Adrian.fox@devon.gov.uk](mailto:Adrian.fox@devon.gov.uk)

Education & Health Care Plans – Cost and Volume Analysis

Education & Learning - Education & Health Care Plan (EHCP) Cost & Volume Analysis

6

High Needs EHCP Analysis	No of FYE Pupils				Budget 23/24	Forecast outturn	Variation		Budgeted Unit cost	Forecast Unit cost	Variation	Month 6			Month 5		Change to Mth 5		Month 5 No of FTE Pupils	Change to Mth 5 Pupils
	Budgeted 23/24	Month 6	Variation	%			£'000	£'000				£'000	%	£	£	£	Price Var £'000	Vol Var £'000		
Top ups	150	142	(8)	(5.6%)	1,978	1,817	(161)	(8.1%)	13,187	12,796	(391)	(56)	(105)	(161)	(59)	0	3	(105)	150	(8)
Medical Planned Places	90	90	0	0.0%	1,600	1,600	0	0.0%	17,778	17,778	0	0	0	0	0	0	0	0	90	0
Medical Planned Additional	39	40	1	2.5%	762	683	(79)	(10.4%)	19,538	17,075	(2,463)	(99)	20	(79)	(85)	39	(13)	(20)	41	(1)
AP WAVE Special Commission	13	26	13	50.0%	75	481	406	541.3%	5,761	18,500	12,739	331	75	406	331	75	0	0	26	0
AP Other [Non-WAVE]	286	184	(102)	(55.4%)	725	2,785	2,060	284.1%	3,255	15,136	11,881	2,186	(332)	1,854	1,488	153	698	(485)	333	(149)
<b>Alternative Provision</b>	<b>578</b>	<b>482</b>	<b>(96)</b>	<b>(19.9%)</b>	<b>5,140</b>	<b>7,366</b>	<b>2,226</b>	<b>43.3%</b>	<b>59,519</b>	<b>81,284</b>	<b>21,765</b>	<b>2,363</b>	<b>(343)</b>	<b>2,020</b>	<b>1,675</b>	<b>267</b>	<b>688</b>	<b>(610)</b>	<b>640</b>	<b>(158)</b>
Personalised Packages	82	71	(11)	(15.5%)	1,334	1,491	157	11.8%	16,268	21,000	4,732	336	(179)	157	238	(163)	98	(16)	72	(1)
Home Tutoring	132	132	0	0.0%	1,119	2,068	949	84.8%	8,477	15,667	7,189	949	0	949	949	0	0	0	132	0
<b>Educated Other than at School</b>	<b>214</b>	<b>203</b>	<b>(11)</b>	<b>(5.4%)</b>	<b>2,453</b>	<b>3,559</b>	<b>1,106</b>	<b>45.1%</b>	<b>24,746</b>	<b>36,667</b>	<b>11,921</b>	<b>1,285</b>	<b>(179)</b>	<b>1,106</b>	<b>1,187</b>	<b>(163)</b>	<b>98</b>	<b>(16)</b>	<b>204</b>	<b>(1)</b>
Mainstream Provision (pre 16)	2,448	2,419	(29)	(1.2%)	8,465	8,417	(48)	(0.6%)	3,458	3,480	22	52	(100)	(48)	64	(342)	(12)	242	2,349	70
Mainstream Provision (pre 16) Plus Packages	1,118	996	(122)	(12.2%)	12,044	10,719	(1,325)	(11.0%)	10,773	10,762	(11)	(11)	(1,314)	(1,325)	(24)	(1,271)	13	(43)	1,000	(4)
<b>Mainstream</b>	<b>3,566</b>	<b>3,415</b>	<b>(151)</b>	<b>(4.4%)</b>	<b>20,509</b>	<b>19,136</b>	<b>(1,373)</b>	<b>(6.7%)</b>	<b>14,231</b>	<b>14,242</b>	<b>11</b>	<b>41</b>	<b>(1,415)</b>	<b>(1,373)</b>	<b>40</b>	<b>(1,614)</b>	<b>1</b>	<b>199</b>	<b>3,349</b>	<b>66</b>
<b>Further Education</b>	<b>879</b>	<b>837</b>	<b>(42)</b>	<b>(5.0%)</b>	<b>4,129</b>	<b>4,111</b>	<b>(18)</b>	<b>(0.4%)</b>	<b>4,697</b>	<b>4,912</b>	<b>214</b>	<b>179</b>	<b>(197)</b>	<b>(18)</b>	<b>155</b>	<b>(197)</b>	<b>24</b>	<b>0</b>	<b>837</b>	<b>0</b>
Top Ups	1,731	1,703	(28)	(1.6%)	23,150	22,486	(664)	(2.9%)	13,372	13,201	(171)	(291)	(372)	(663)	(252)	(278)	(39)	(95)	1,710	(7)
Top Ups Guaranteed	0	10	10	100.0%	0	177	177	0.0%	17,556	17,556	0	0	177	177	0	148	0	29	8	2
Exceeded Places	0	0	0	0.0%	0	0	0	100.0%	10,000	0	(10,000)	0	0	0	0	0	0	0	0	0
Plus Packages	38	41	3	7.9%	528	552	24	4.5%	13,895	13,380	(515)	(21)	45	24	(15)	46	(6)	(1)	41	(0)
<b>Maintained &amp; Academy Special Schools</b>	<b>1,769</b>	<b>1,755</b>	<b>(15)</b>	<b>(0.8%)</b>	<b>23,678</b>	<b>23,215</b>	<b>(463)</b>	<b>(2.0%)</b>	<b>54,823</b>	<b>44,137</b>	<b>(10,686)</b>	<b>(312)</b>	<b>(150)</b>	<b>(462)</b>	<b>(267)</b>	<b>(84)</b>	<b>(45)</b>	<b>(67)</b>	<b>1,760</b>	<b>(5)</b>
Sole Funded	1,240	1,300	60	4.6%	60,198	60,294	96	0.2%	49,078	48,869	(209)	(272)	2,928	2,657	177	(2,311)	(448)	5,239	1,193	107
Joint Funded	19	11	(8)	(74.5%)	1,853	1,054	(799)	(43.1%)	112,280	97,603	(14,677)	(160)	(911)	(1,070)	(45)	(549)	(115)	(362)	14	(3)
Adults	5	5	(0)	(3.5%)	433	438	5	1.2%	86,205	88,856	2,651	13	(15)	(2)	5	(65)	7	50	4	1
<b>Independent Special Schools</b>	<b>1,264</b>	<b>1,315</b>	<b>51</b>	<b>3.9%</b>	<b>62,484</b>	<b>61,786</b>	<b>(698)</b>	<b>(5.9%)</b>	<b>247,563</b>	<b>235,328</b>	<b>(12,235)</b>	<b>(419)</b>	<b>2,003</b>	<b>1,585</b>	<b>137</b>	<b>(2,925)</b>	<b>(556)</b>	<b>4,928</b>	<b>1,211</b>	<b>104</b>
<b>Resource Bases (Topup)</b>	<b>92</b>	<b>87</b>	<b>(5)</b>	<b>(6.2%)</b>	<b>816</b>	<b>816</b>	<b>0</b>	<b>0.0%</b>	<b>8,870</b>	<b>9,423</b>	<b>553</b>	<b>48</b>	<b>(48)</b>	<b>0</b>	<b>58</b>	<b>(44)</b>	<b>(10)</b>	<b>(4)</b>	<b>87</b>	<b>(0)</b>
<b>Reported Forecast Outturn 2023/24</b>	<b>8,270</b>	<b>8,007</b>	<b>(263)</b>	<b>(3.3%)</b>	<b>118,393</b>	<b>119,173</b>	<b>780</b>	<b>0.7%</b>				<b>3,138</b>	<b>(281)</b>	<b>2,857</b>	<b>2,927</b>	<b>(4,715)</b>			<b>8,001</b>	<b>6</b>

Management Plan Savings / Cost reductions

23/24 DSG Management Plan savings / Cost reductions Workstream / Management Action		23/24 Targeted Savings	Workstream lead	23/24 revised Savings
		£'000		£'000
<b>New Specialist Provision</b>				
	The Promise , Okehampton Opening Sept 2022	(800)	Simon Niles / Gill Loman	(640)
	Glendinning, expanding Sept 2022	(250)		(250)
	Ace Academy, expanding Sept 2022	(225)		(225)
	Lampard additional Opening Jan 2023	(480)		(160)
	Marland East-the-Water additional Opening Sept 2023	(467)		(467)
	Orchard Manor additional Opening Sept 2023	(397)		(397)
	South/West Devon school Opening Sept 2023	(467)		0
		<b>(3,085)</b>		<b>(2,138)</b>
<b>Support Centre Expansion</b>				
	Support Centre Expansion	(1,360)	Gill Loman	0
	<b>Support Centre Expansion total</b>	<b>(1,360)</b>		<b>0</b>
<b>SEN 100 Project</b>				
	Outreach support in special schools - supporting 250 schools across the year (Year 1: supporting 80 children (25 successful); Year 2-5 supporting 160 children (50 successful))	(1,958)	Robyn Emmerson	(1,305)
	SEN Support Service - (Supporting children from to stay in Mainstream Yr1 - Sept 22 - 24 children, Yr 2 - Apr 23 - 48 Children & Sept 23 - 72 Children; Yr 3 forwards Sept intake 72 children)	(918)	Vacant (Jeanette Savage)	0
	Outreach support to reduce need for EHCPs (Year 1-2 : Supporting 80 children; Year 3 supporting 120 children)	(709)		(709)
	<b>SEN 100 Project total</b>	<b>(3,585)</b>		<b>(2,014)</b>
<b>Independent Sector</b>				
	Independent Schools: Ceasing 3-5 yr placements at the end of the summer term	(672)	Sam Plumb	(1,483)
	<b>Independent Sector Total</b>	<b>(672)</b>		<b>(1,483)</b>
<b>Prevention of more Complex Support requirements</b>				
	Prevention of more complex support requirements 5-10 age group and enhanced capacity of 0-25 Team	(2,252)	Vacant	(478)
	Team around the School	(2,105)	Vacant (Jeanette Savage)	0
	Special Teachers Curriculum	(2,188)	Paul Lamana	(1,458)
	Education Key Workers	(984)	Matthew Gould	(984)
	<b>Prevention of more Complex Support Total</b>	<b>(7,529)</b>		<b>(2,920)</b>
<b>Transition to Adulthood</b>				
	Pre-16 transition NCY10 & 11	(1,990)	Sam Plumb	(1,327)
	Post-16 placement	(1,964)		(1,309)
	<b>Transition phase total</b>	<b>(3,954)</b>		<b>(2,636)</b>
<b>Other</b>				
	20 placements - Children's Social Care Funding - Education only costs would see savings for DSG (transfer of costs to LA and Health)	0	Matthew Gould	(1,000)
	Mainstream Schools: Claim AWPU back from mainstream schools if child receiving education other than at a mainstream school (as Exclusions)	(50)		(50)
	<b>Other total</b>	<b>(50)</b>		<b>(1,050)</b>
<b>Total Management Plan Savings</b>		<b>(20,235)</b>		<b>(12,241)</b>