

**To:** Renfrewshire Integration Joint Board

**On:** 28 January 2022

**Report by:** Chief Finance Officer

**Heading:** Financial Report 1 April 2021 to 30 November 2021

Direction Required to Health Board, Council or Both	Direction to:	
	1. No Direction Required	
	2. NHS Greater Glasgow & Clyde	
	3. Renfrewshire Council	
	4. NHS Greater Glasgow & Clyde and Renfrewshire Council	<b>X</b>

## 1. Purpose

- 1.1. The purpose of this report is to advise the Integration Joint Board (IJB) of the Revenue Budget position at 30 November 2021, and, the projected year end position for the year ending 31 March 2022.
- 1.2. The impact of COVID-19 on services delivered by the HSCP has been unprecedented and continues to create additional delivery and financial pressures for the HSCP as well as impacting on the HSCP's transformation and savings plans, which as previously reported are subject to ongoing review and realignment.

## 2. Recommendations

It is recommended that the IJB:

- Note the in-year position at 30 November 2021;
- Note the projected year-end position for 2021/22;
- Note the current estimated financial assessment of the consequences of the COVID-19 pandemic for 2021/22;
- Note and accept the final budget offer from NHSGGC (Appendix 11)

## 3. Summary

- 3.1. As detailed in the following table, the IJB year to date position is an underspend of £805k and the projected outturn for 2021/22 is an underspend of £1,201k (these figures include the impact of COVID-19). Members should note that the current projections assume that all COVID-19 related expenditure will be fully funded by the Scottish Government.

3.2.

Division	Year to Date Position	Projected Year End Outturn
<b>Total Renfrewshire HSCP</b> (excluding COVID-19)	<b>Underspend £805k</b>	<b>Underspend £1,201k</b>
<b>Total Net COVID -19</b>	<b>Breakeven</b>	<b>Breakeven</b>
<b>Total Renfrewshire HSCP</b> (inclusive of COVID-19)	<b>Underspend £805k</b>	<b>Underspend £1,201k</b>

3.3.

The following provides a high-level summary of the main reasons why the IJB is currently projecting an underspend against its budget this year:

- **Employee costs net underspend of £135k:** as previously highlighted there are ongoing challenges in terms of recruitment and retention issues across all service areas. For a wide range of posts, we have tried to recruit on a number of occasions but have been unsuccessful due to availability of the skills mix required within the workforce market, especially in the current pandemic. These are issues that are being faced by IJBs across Scotland, not only in Renfrewshire. The impact of the local government pay award agreed in late November 2021 is also now reflected in the projections for 2021/22.
- **Care Home Placements: underspend £1,803k:** similar to the position reported throughout 2020/21, the Care Home budget is projected to deliver a significant underspend in 2021/22 reflecting the impact of COVID-19 on the ability of care homes to take new admissions. As a result of outbreaks and infection control issues within the care homes, along with greater numbers of clients choosing to remain at home for longer.
- **Transport: underspend £362k:** this underspend is reflective of services currently operating at a reduced capacity.
- **Prescribing: underspend £810k:** Similar to the position in 2020/21, prescribing volumes remain volatile, prices have also been subject to fluctuation due to short supply; in addition, there are one-off windfalls from discount rebates and tariff swap reduction.
- **Care at Home: overspend of (£1,465k):** spend within care at home continues to increase as the service continues to support delayed discharges and demand. In addition, the current pandemic has seen an unprecedented increase in sizeable care at home packages significantly impacting an already pressured budget.

As previously highlighted to members, looking ahead, the financial outlook for the IJB will be extremely challenging. The IJB's transformation programme will be central to us achieving financial sustainability in the medium term. Therefore, as previously agreed by the IJB, in order to allow time for the IJB to develop and implement its transformation programme any underspend in 2021/22 will be used to offset expected financial pressures in 2022/23 and beyond (where and when possible).

- 3.4. The key pressures are highlighted in section 4.
- 3.5. Throughout the financial year, adjustments are made to the original budget as a result of additional funding allocations, service developments and budget transfers reflecting service reconfigurations. Appendices 6 and 7 provide a reconciliation of the main budget adjustments applied this current financial year.

#### 4. Pressures

Delegated Health and Social Care Services (HSCP)	Year to Date Position	Year End Outturn
	Underspend £840k	Underspend £1,252k

- 4.1. The overall net underspend for the HSCP at 30 November 2021 is an underspend of £840k, with an anticipated year-end underspend of £1,252k, assuming that the current trajectory of spend continues throughout this financial year.
- 4.2. The current and projected year end position for Action 15, the Primary Care Improvement Programme (PCIP), and Alcohol and Drug Partnership (ADP) assume any underspends are transferred to earmarked reserves at the year-end in line with Scottish Government funding arrangements.
- 4.3. The current and projected underspend includes a drawdown of £10,693k to date, from earmarked reserves as detailed in the following table and in Appendix 9.

### Movement in Reserves

HSCP Funded Earmarked Reserves	Amounts Drawn Down in 2021/22
	£000's
Information Communication Funding - Care @ Home Scheduling System	-155
<b>ICT / Systems Related:</b>	<b>-155</b>
Mental Health Improvement Works	-20
<b>Premises Related:</b>	<b>-20</b>
PCTF Monies Allocated for Tests of Change and GP Support	-83
District Nurse Rolling Recruitment Programme	-24
Renfrewshire Wide Prevention and Early Intervention Programme	-159
<b>Other:</b>	<b>-266</b>
<b>TOTAL HSCP FUNDED EARMARKED RESERVES</b>	<b>-441</b>
Primary Care Improvement Program (19/20) (20/21)	-2,458
ADP Funding	-125
Drug Death Task Force	-27
Mental Health Action 15 (19/20) (20/21)	-763
DN Workforce Allocation 20/21	-69
Adult Support and Protection Grant	-6
Covid - Winter Planning	-1,649
Covid - Integration Authority Support	-5,155
<b>Scottish Government Ring Fenced Monies</b>	<b>-10,252</b>
<b>TOTAL EARMARKED RESERVES</b>	<b>-10,693</b>

4.4. The main broad themes of the current and projected outturn include:

Adults and Older People	Year to Date Position	Year End Outturn
	Underspend £145k	Underspend £219k

4.5. The main pressures within Adults and Older People remain in line with previous reports and mainly relate to:

- *Continued pressures within the Care at Home service* – spend continues to increase as the service responds to both the need to support delayed discharges and unprecedented increasing levels of demand. Members should note this level of demand is being experienced by IJBs across Scotland.
- *Care Homes* – Similar to the position in 2020/21, the Care Home budget is projecting a significant underspend reflecting the impact of COVID-19 on the ability of care homes to take new admissions. In addition, greater numbers of clients are choosing to remain at home for longer, which is in turn placing a significant pressure on our care at home services.

Mental Health Services	Year to Date Position	Year End Outturn
	Overspend (£508k)	Overspend (£765k)

4.6. The overspend within Mental Health Services reflects both agency and bank usage which has increased significantly due to recruitment issues throughout all mental health service areas, and the need to respond to increasing levels of demand and acute presentations. In order to maintain the recommended safe staffing and skill mix required across these services, this position is likely to continue.

Learning Disabilities	Year to Date Position	Year End Outturn
	Underspend £193k	Underspend £283k

4.7. The underspend within Learning Disabilities is mainly due to vacancies across all areas of the service which offset overspends within the Adult placement budget reflecting the impact of increasing demand.

Resources	Year to Date Position	Year End Outturn
	Underspend £94k	Underspend £141k

4.8. The underspend within Resources reflects difficulties in recruiting to vacant administration service posts.

Hosted Services	Year to Date Position	Year End Outturn
	Underspend £297k	Underspend £445k

4.9. The underspend in Hosted Services is mainly due to vacancies within the Primary Care and Podiatry Services. In addition, the reduction in activity due to the impact of COVID-19 and the requirement to temporarily cease some services early in the financial year led to a reduction in spend on single use instruments within the Podiatry service, which is not expected to continue as the service remobilises.

Prescribing	Year to Date Position	Year End Outturn
	Underspend £540	Underspend £810k

- 4.10. Prescribing volumes remain volatile with prices subject to fluctuation due to short supply. The year-end projected outturn position is due to a combination of factors which are summarised in the following table.

Spend Type	Variance	
	£'000	
<b>Schedule 4 GIC</b> (Gross Ingredient Cost - Main GP Prescribing Budget)	713	underspend
<b>Invest to Save</b>	-2	overspend
<b>Gross Expenditure</b>	711	underspend
Recovery of Discounts and Rebates	99	underspend
<b>Net Position</b>	810	underspend

## 5. Responding to the COVID-19 Pandemic

- 5.1. The CFO provides estimated costs of the partnerships response to the COVID-19 Pandemic to the Scottish Government through our Local Mobilisation Plan (LMP) Financial Tracker. This feeds into the collective NHSGGC response together with our five partner HSCPs in the NHSGGC Board wide area. These reflect regularly updated guidance from the Scottish Government regarding changes to provider sustainability payments. These estimates will therefore be subject to continual review and refinement. It is this information which is used by the Scottish Government to determine funding needs.
- 5.2. The LMP financial tracker is submitted to the Scottish Government on a quarterly basis. The third financial tracker for 2021/22 will be submitted in February 2022.
- 5.3. The following table summarises the main areas of expenditure which the HSCP has incurred to date and is projected to incur as a result of the current emergency arrangements. To date (in 2021/22) £4,549k has been spent responding to COVID-19, of which £1,018k relates to health services and, £3,531k relates to adult social care services.

Total Estimated Costs at 10/12/21							
Description of Cost Type	Health			Adult Social Care			TOTAL
	Costs Incurred to Date	Estimate of Future Commitments	Total Costs	Costs Incurred to Date	Estimate of Future Commitments	Total Costs	
	£000's	£000's	£000's	£000's	£000's	£000's	
Additional Staff Costs	171	79	250	974	643	1,617	1,867
Provider Sustainability Costs			-	1,646	350	1,996	1,996
PPE	22	3	25			-	25
Community Hubs	628	404	1,032			-	1,032
Loss of Income			-	419	222	642	642
FHS costs	67	-	67			-	67
Other Costs	130	145	275	491	326	818	1,092
<b>TOTAL</b>	<b>1,018</b>	<b>631</b>	<b>1,649</b>	<b>3,531</b>	<b>1,542</b>	<b>5,072</b>	<b>6,722</b>

- 5.4. Members should be aware that similar to the position in 2020/21, the actual impact may be higher or lower than currently estimated, depending upon a wide range of influencing factors including: the impact of the Omicron outbreak, Test, Trace, Isolate and Support (TTIS) on our internal services as well as our externally contracted services; in addition, costs associated with provider sustainability payments are wholly dependent on Scottish Government decisions in relation to the level and duration of support providers are to receive.
- 5.5. Currently costs are projected to continue until the end of 2021/22, with the exception of care home occupancy payments, which ended on 31 October 2021, in line with the latest COSLA guidance.

## 6. Current Vacancy Position

- 6.1. As highlighted throughout section 4, and Appendices 1 to 4 of this report, Employee Costs are projecting a significant underspend throughout all services. Recruitment continues to be progressed for vacant posts in all services.
- 6.2. Appendix 10 provides a summary of the number and type of vacancies and the areas/ posts where these vacancies arose.

## 7. Scottish Government Funding 2020/21

- 7.1. The 2020/21 allocations for the: Primary Care Improvement Fund (PCIF); Mental Health Action 15 (Action 15) and Alcohol and Drug Partnership (ADP) are summarised in Appendix 8. In addition, the following table provides members with the projected expenditure for each funding stream which would be transferred to earmarked reserves at the year-end (based on current projections) in line with Scottish Government requirements.

Funding Stream	Current Budget £m	Forecasted Expenditure £m	Forecasted Outturn £m
PCIF	5.087	4.227	0.860
Action 15	1.307	1.240	0.067
ADP	2.325	1.794	0.531
<b>TOTAL</b>	<b>8.719</b>	<b>7.261</b>	<b>1.458</b>

- 7.2. Regular returns are submitted to the relevant Scottish Government policy team on our progress of delivering on these programmes. These include updates on our spending profile, workforce, and delivery of stated outcomes.

## 8. Other Delegated Services

- 8.1. The following table shows the costs of other Renfrewshire Council services delegated to the IJB. Under the 2014 Act, the IJB is accountable for these services, however, these continue to be delivered by Renfrewshire Council. Renfrewshire HSCP monitors the delivery of these services on behalf of the IJB.
- 8.2. The Projected outturn position to 31 March 2021 is an overspend of £51k for Housing Adaptations.

Client Group	Annual Budget £000's	Projection to Year End £000's	Variance £000's	%	
Housing Adaptations	829	880	(51)	-6%	overspend
Women's Aid	237	237	-	0%	breakeven
Grant Funding for Women's Aid	-	-	-	0%	breakeven
<b>NET EXPENDITURE</b>	<b>1,066</b>	<b>1,117</b>	<b>(51)</b>	<b>-6%</b>	<b>overspend</b>

## 9. Reserves

- 9.1. It is important for the long-term financial stability and the sustainability of the IJB that sufficient funds are held in reserve to manage unanticipated pressures from year to year. The requirement for financial reserves is acknowledged in statute and is part of a range of measures in place to ensure that s106 public bodies do not over-commit themselves financially.
- 9.2. As detailed in Appendix 9, the opening IJB reserves position for 2021/22 was £27,007k. This figure comprised £21,226k of earmarked reserves to support the delivery of projects which span financial years, and ring-fenced monies to enable the IJB to deliver on specific Scottish Government funded programmes. The remaining balance of £5,781k is general reserves which are not held to meet any specific liability and offer the IJB some flexibility to deal with unforeseen events or emergencies. These reserves are considered appropriate to the level of risk faced by the organisation and equate to c2% of the IJB's net budget (including set aside), bringing this in line with the targeted 2% in the IJB's Reserve Policy.
- 9.3. As detailed in Appendix 9 and paragraph 4.3, based on current projections for 2020/21 a total of £10,693k of earmarked reserves have been drawn down to date. A new earmarked reserve totalling £2.7m has been created to fund the fixed term posts approved by the IJB on 17 September 2021.
- 9.4. Members are reminded that the Scottish Government agreed a flexible funding approach for a number of specific projects and government priorities whereby these reserves are accessed first before any further funding is released. This includes Mental Health, Primary Care and Alcohol and Drugs services and, COVID-19 funding. These will be drawn down in line with the flexible funding approach agreed with the Scottish Government.

## 10. Health Board Budget Offer 2021/22

- 10.1. On 26 March 2021, the IJB agreed to conditionally accept the indicative funding offer from NHSGGC for 2021/22, subject to:
- any final adjustments in relation to recurring budget adjustments at month 12; and
  - any further funding allocated by the Scottish Government in respect of the impact of the 2021/22 pay award.
- 10.2. A letter has now been received confirming the final budget offer from NHSGGC and reflects the indicative offer made to the IJB in March. This also reflects the IJB's share of national funding made available for the pay settlement in 2021/22, which has not been fully funded by Scottish Government. This letter is contained in Appendix 11.

## 11. Adult Social Care Pay Uplift

- 11.1. Two new funding announcements totalling £300m and £482m were made by the Scottish Government on 5 October 2021 and 26 October 2021, to help protect health and social care services over the winter period and provide longer term improvement in service capacity and meet costs of the pandemic and remobilising health services. Included within this funding was an allocation of £48m to be made available to enable employers to update the hourly rate of Adult Social Care Staff offering direct care in commissioned services in the third and independent sectors.
- 11.2. The funding will enable an increase from at least £9.50 per hour to at least £10.02 per hour, to take effect from 1st December 2021. The pay uplift will apply to staff providing direct care within Adult Social Care in commissioned services in the third and independent sectors, and the National Care Home Contract.
- 11.3. This funding will apply to workers in care homes, care at home, day care, housing support, adult placement services, respite services and those delivering direct support through SDS Options 1, 2 and 3. This will include Supervisors, Practitioners, Support Workers, Personal Assistants, and staff providing Sleepovers.
- 11.4. To ensure this uplift can be delivered at speed, an agreement has been reached with COSLA to provide a 5.47% uplift to an agreed percentage of full contract values, in line with typical workforce costs for residential and non-residential services. A separate agreed weighted percentage has been set for Personal Assistants who are paid directly through SDS Option 1 budgets.
- 11.5. The percentages to be applied are as follows: -
- Residential care – uplift applied to 71% of full contract value
  - Non-residential – uplift applied to 86% of full contract value
  - Personal Assistants – uplift applied to 89% of SDS Option 1 budgets.
- 11.6. Due to the nature of this approach, this may result in some providers having funds remaining once the policy intent - to uplift pay for the workforce delivering direct care to at least £10.02 - has been fully delivered. Any remaining funds must be spent on uplifting pay for the directly employed workforce working within services.
- 11.7. In line with Scottish Government requirements the uplift will be released to providers on confirmation that the funding will be used as intended.

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## **Implications of the Report**

1. **Financial** – Financial implications are discussed in full in the report above.
2. **HR & Organisational Development** – none
3. **Community Planning** - none
4. **Legal** – This is in line with Renfrewshire IJB's Integration Scheme
5. **Property/Assets** – none.
6. **Information Technology** – none
7. **Equality & Human Rights** – The recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement have been identified arising from the recommendations contained in the report. If required following implementation, the actual impact of the recommendations and the



mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.

8. **Health & Safety** – none.
  9. **Procurement** – Implementation of the living wage impact on existing contracts with providers and their ability to deliver within the allocated funding package.
  10. **Risk** – There are a number of risks which should be considered on an ongoing basis: adequate funding to deliver core services.
  11. **Privacy Impact** – none.
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**List of Background Papers** – None.

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Direction from the Integration Joint Board		
1.	Reference Number	280122-06
2.	Date Direction issued by IJB	28 January 2022
3.	Date from which Direction takes effect	28 January 2022
4.	Direction to	Renfrewshire Council and NHS Greater Glasgow & Clyde
5.	Does the Direction supersede, amend or cancel a previous Direction – if yes include IJB reference number	Yes, 191121-05
6.	Functions covered by the Direction	All functions delegated to the IJB from Renfrewshire Council and NHS Greater Glasgow & Clyde
7.	Full text of Direction	Renfrewshire Council and NHS Greater Glasgow & Clyde are jointly directed to deliver services in line with the Integration Joint Board's Strategic Plan (2019-22), as advised and instructed by the Chief Officer and within the budget levels outlined in Appendix 1.
8.	Budget allocated by IJB to carry out Direction.	As outlined in Appendix 1.
9.	Outcomes	The functions will be carried out in a manner consistent with the Joint Board's Strategic Plan (2019-22), which was considered by the Integration Joint Board on 22 March 2019.
10.	Performance monitoring arrangements	Performance management is monitored and reported to every meeting of the IJB.
11.	Date of review of Direction	March 2022.

## Appendix 1

### HSPC Position not including COVID 19

#### HSCP Revenue Budget Position

1st April 2021 to 10th December 2021

Subjective Heading	YTD Budget	In year adjustments	Adjustment in line with Annual Accounts	Drawdown From Reserves	Reserves Budget Adjustments	Revised Budget	Projected Spend YTD (before movements to reserves)	Variance		
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Employee Costs	54,895	8,850	-	2,356	-	66,102	66,020	82	0.1%	underspend
Property Costs	267	137	-	-	-	404	452	(48)	-11.8%	overspend
Supplies and Services	13,317	(712)	(8,169)	212	-	4,648	4,890	(242)	-5.2%	overspend
Third Party Payments	41,844	3,671	-	12	-	45,527	45,273	253	0.6%	underspend
Purchase Of Healthcare	1,901	199	-	17	-	2,117	2,115	3	0.1%	underspend
Transport	585	1	-	-	-	586	336	251	42.7%	underspend
Family Health Services	59,357	1,130	-	-	-	60,487	59,947	540	0.9%	underspend
Support Services	48	1	(1)	-	-	48	42	6	12.9%	underspend
Transfer Payments (PTOB)	4,634	(271)	-	-	-	4,363	4,401	(38)	-0.9%	overspend
Resource Transfer	14,397	933	(15,331)	-	-	0	0	-	0.0%	breakeven
Set Aside	43,159	915	-	-	-	44,074	44,074	-	0.0%	breakeven
<b>Gross Expenditure</b>	<b>234,405</b>	<b>14,857</b>	<b>(23,501)</b>	<b>2,597</b>	<b>-</b>	<b>228,357</b>	<b>227,551</b>	<b>807</b>	<b>0.4%</b>	<b>underspend</b>
Income	(20,887)	(4,720)	-	-	(2,597)	(28,205)	(28,203)	(1)	0.0%	overspend
<b>NET EXPENDITURE</b>	<b>213,517</b>	<b>10,137</b>	<b>(23,501)</b>	<b>2,597</b>	<b>(2,597)</b>	<b>200,153</b>	<b>199,347</b>	<b>805</b>	<b>0.4%</b>	<b>underspend</b>

Care Group	YTD Budget	In year adjustments	Adjustment in line with Annual Accounts	Drawdown From Reserves	Reserves Budget Adjustments	Revised Budget	Projected Spend YTD (before movements to reserves)	Variance		
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Adults & Older People	46,618	1,027	(1)	275	(275)	47,644	47,499	145	0.3%	underspend
* Mental Health	15,728	1,059	-	522	(522)	16,788	17,296	(508)	-3.0%	overspend
Learning Disabilities	11,896	755	-	-	-	12,651	12,457	193	1.5%	underspend
Children's Services	4,031	1,078	-	-	-	5,109	5,067	41	0.8%	underspend
Prescribing	24,508	466	-	-	-	24,974	24,434	540	2.2%	underspend
Health Improvement & Inequalities	543	183	-	106	(106)	726	688	38	5.2%	underspend
FHS	33,563	1,468	-	-	-	35,031	35,031	-	0.0%	breakeven
Resources	2,867	1,789	-	1,694	(1,694)	4,656	4,562	94	2.0%	underspend
Hosted Services	7,300	462	-	-	-	7,762	7,465	297	3.8%	underspend
Resource Transfer	14,397	933	(15,331)	-	-	0	0	-	0.0%	breakeven
Social Care Fund	8,169	-	(8,169)	-	-	-	-	-	0.0%	breakeven
Set Aside	43,159	915	-	-	-	44,074	44,074	-	0.0%	breakeven
<b>NET EXPENDITURE (before</b>	<b>212,779</b>	<b>10,137</b>	<b>(23,501)</b>	<b>2,597</b>	<b>(2,597)</b>	<b>199,415</b>	<b>198,574</b>	<b>840</b>	<b>0.4%</b>	<b>underspend</b>
Other Delegated Services	738	-	-	-	-	738	773	(35)	-4.8%	overspend
<b>NET EXPENDITURE</b>	<b>213,517</b>	<b>10,137</b>	<b>(23,501)</b>	<b>2,597</b>	<b>(2,597)</b>	<b>200,153</b>	<b>199,347</b>	<b>805</b>	<b>0.4%</b>	<b>underspend</b>

# HSCP Revenue Budget Position

1st April 2021 to 31st March 2022

Subjective Heading	Annual Budget £000's	In year adjustments £000's	Adjustment in line with Annual Accounts £000's	Drawdown From Reserves £000's	Reserves Budget Adjustments £000's	Revised Budget £000's	Projected Spend to Year End (before movements to reserves) £000's	Variance		
								£000's	%	
Employee Costs	81,093	13,181	-	3,528	-	97,802	97,667	135	0.1%	underspend
Property Costs	387	201	-	-	-	588	658	(70)	-11.9%	overspend
Supplies and Services	19,908	(1,068)	(12,254)	318	-	6,904	7,262	(358)	-5.2%	overspend
Third Party Payments	60,441	5,302	-	18	-	65,761	65,395	366	0.6%	underspend
Purchase Of Healthcare	2,852	299	-	25	-	3,176	3,172	4	0.1%	underspend
Transport	845	2	-	-	-	847	485	362	42.7%	underspend
Family Health Services	89,036	1,695	-	-	-	90,731	89,921	810	0.9%	underspend
Support Services	70	2	(2)	-	-	70	61	9	12.9%	underspend
Transfer Payments (PTOB)	6,693	(391)	-	-	-	6,302	6,357	(55)	-0.9%	overspend
Resource Transfer	21,596	1,400	(22,996)	-	-	-	-	-	0.0%	breakeven
Set Aside	64,738	1,373	-	-	-	66,111	66,111	-	0.0%	breakeven
<b>Gross Expenditure</b>	<b>347,659</b>	<b>21,996</b>	<b>(35,252)</b>	<b>3,889</b>	<b>-</b>	<b>338,292</b>	<b>337,089</b>	<b>1,203</b>	<b>0.4%</b>	<b>underspend</b>
Income	(30,284)	(6,836)	-	-	(3,889)	(41,009)	(41,007)	(2)	0.0%	overspend
<b>NET EXPENDITURE</b>	<b>317,375</b>	<b>15,160</b>	<b>(35,252)</b>	<b>3,889</b>	<b>(3,889)</b>	<b>297,283</b>	<b>296,082</b>	<b>1,201</b>	<b>0.4%</b>	<b>underspend</b>

Care Group	Annual Budget £000's	In year adjustments £000's	Adjustment in line with Annual Accounts £000's	Drawdown From Reserves £000's	Reserves Budget Adjustments £000's	Revised Budget £000's	Projected Spend to Year End (before movements to reserves) £000's	Variance		
								£000's	%	
Adults & Older People	67,794	1,540	(2)	406	(406)	69,332	69,113	219	0.3%	underspend
Mental Health	23,482	1,587	-	783	(783)	25,069	25,834	(765)	-3.1%	overspend
Learning Disabilities	17,228	1,091	-	-	-	18,319	18,036	283	1.5%	underspend
Children's Services	6,046	1,617	-	-	-	7,663	7,601	62	0.8%	underspend
Prescribing	36,762	699	-	-	-	37,461	36,651	810	2.2%	underspend
Health Improvement & Inequalities	815	274	-	159	(159)	1,089	1,032	57	5.2%	underspend
FHS	50,344	2,202	-	-	-	52,546	52,546	-	0.0%	breakeven
Resources	4,300	2,684	-	2,541	(2,541)	6,984	6,843	141	2.0%	underspend
Hosted Services	10,950	693	-	-	-	11,643	11,198	445	3.8%	underspend
Resource Transfer	21,596	1,400	(22,996)	-	-	-	-	-	0.0%	breakeven
Social Care Fund	12,254	-	(12,254)	-	-	-	-	-	0.0%	breakeven
Set Aside	64,738	1,373	-	-	-	66,111	66,111	-	0.0%	breakeven
<b>NET EXPENDITURE (before</b>	<b>316,309</b>	<b>15,160</b>	<b>(35,252)</b>	<b>3,889</b>	<b>(3,889)</b>	<b>296,217</b>	<b>294,965</b>	<b>1,252</b>	<b>0.4%</b>	<b>underspend</b>
Other Delegated Services	1,066	-	-	-	-	1,066	1,117	(51)	-4.8%	overspend
<b>NET EXPENDITURE</b>	<b>317,375</b>	<b>15,160</b>	<b>(35,252)</b>	<b>3,889</b>	<b>(3,889)</b>	<b>297,283</b>	<b>296,082</b>	<b>1,201</b>	<b>0.4%</b>	<b>underspend</b>

## Appendix 2

### HSCP Position including COVID 19

HSCP Revenue Budget Position  
1st April 2021 to 10th December 2021

Subjective Heading	YTD Budget	In year adjustments	Adjustment in line with Annual Accounts	Drawdown From Reserves	Reserves Budget Adjustments	Revised Budget	Projected Spend YTD (before movements to reserves)	Variance		
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Employee Costs	54,895	8,850	-	4,009	-	67,755	69,589	(1,834)	-2.7%	overspend
Property Costs	267	137	-	103	-	507	658	(151)	-29.7%	overspend
Supplies and Services	13,317	(480)	(8,169)	965	-	5,632	6,108	(476)	-8.4%	overspend
Third Party Payments	41,844	3,671	-	1,175	-	46,689	47,818	(1,128)	-2.4%	overspend
Purchase Of Healthcare	1,901	199	-	17	-	2,117	2,115	3	0.1%	underspend
Transport	585	1	-	-	-	586	336	251	42.7%	underspend
Family Health Services	59,357	1,130	-	40	-	60,527	60,032	495	0.8%	underspend
Support Services	48	1	(1)	-	-	48	42	6	12.9%	underspend
Transfer Payments (PTOB)	4,634	(271)	-	496	-	4,859	5,385	(526)	-10.8%	overspend
Resource Transfer	14,397	933	(15,331)	-	-	0	0	-	0.0%	breakeven
Set Aside	43,159	915	-	-	-	44,074	44,074	-	0.0%	breakeven
<b>Gross Expenditure</b>	<b>234,405</b>	<b>15,088</b>	<b>(23,501)</b>	<b>6,804</b>	<b>-</b>	<b>232,796</b>	<b>236,156</b>	<b>(3,360)</b>	<b>-1.4%</b>	<b>overspend</b>
Income	(20,887)	(4,720)	-	444	(7,249)	(32,412)	(36,577)	4,166	-12.9%	underspend
<b>NET EXPENDITURE</b>	<b>213,517</b>	<b>10,368</b>	<b>(23,501)</b>	<b>7,249</b>	<b>(7,249)</b>	<b>200,384</b>	<b>199,579</b>	<b>805</b>	<b>0.4%</b>	<b>underspend</b>

Care Group	YTD Budget	In year adjustments	Adjustment in line with Annual Accounts	Drawdown From Reserves	Reserves Budget Adjustments	Revised Budget	Projected Spend YTD (before movements to reserves)	Variance		
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Adults & Older People	46,618	1,027	(1)	275	(275)	47,644	47,499	145	0.3%	underspend
Mental Health	15,728	1,059	-	522	(522)	16,788	17,296	(508)	-3.0%	overspend
Learning Disabilities	11,896	755	-	-	-	12,651	12,457	193	1.5%	underspend
Children's Services	4,031	1,078	-	-	-	5,109	5,067	41	0.8%	underspend
Prescribing	24,508	466	-	-	-	24,974	24,434	540	2.2%	underspend
Health Improvement & Inequalities	543	183	-	106	(106)	726	688	38	5.2%	underspend
FHS	33,563	1,468	-	-	-	35,031	35,031	-	0.0%	breakeven
Resources	2,867	1,789	-	1,694	(1,694)	4,656	4,562	94	2.0%	underspend
Hosted Services	7,300	462	-	-	-	7,762	7,465	297	3.8%	underspend
Resource Transfer	14,397	933	(15,331)	-	-	0	0	-	0.0%	breakeven
Social Care Fund	8,169	-	(8,169)	-	-	-	-	-	0.0%	breakeven
Set Aside	43,159	915	-	-	-	44,074	44,074	-	0.0%	breakeven
<b>NET EXPENDITURE (before delegated)</b>	<b>212,779</b>	<b>10,137</b>	<b>(23,501)</b>	<b>2,597</b>	<b>(2,597)</b>	<b>199,415</b>	<b>198,574</b>	<b>840</b>	<b>0.4%</b>	<b>underspend</b>
Other Delegated Services	738	-	-	-	-	738	773	(35)	-4.8%	overspend
<b>NET EXPENDITURE before COVID</b>	<b>213,517</b>	<b>10,137</b>	<b>(23,501)</b>	<b>2,597</b>	<b>(2,597)</b>	<b>200,153</b>	<b>199,347</b>	<b>805</b>	<b>0.4%</b>	<b>underspend</b>
COVID 19	-	231	-	4,651	(4,651)	231	231	-	0.0%	breakeven
<b>NET EXPENDITURE</b>	<b>213,517</b>	<b>10,368</b>	<b>(23,501)</b>	<b>7,249</b>	<b>(7,249)</b>	<b>200,384</b>	<b>199,579</b>	<b>805</b>	<b>0.4%</b>	<b>underspend</b>

**HSCP Revenue Budget Position**  
1st April 2021 to 31st March 2022

Subjective Heading	Annual Budget	In year adjustments	Adjustment in line with Annual Accounts	Drawdown From Reserves	Reserves Budget Adjustments	Revised Budget	Projected Spend to Year End (before movements to reserves)	Variance		
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Employee Costs	81,093	13,181	-	5,955	-	100,229	102,906	(2,677)	-2.7%	overspend
Property Costs	387	201	-	150	-	738	958	(220)	-29.8%	overspend
Supplies and Services	19,908	(721)	(12,254)	1,448	-	8,381	9,089	(708)	-8.4%	overspend
Third Party Payments	60,441	5,302	-	1,697	-	67,440	69,070	(1,630)	-2.4%	overspend
Purchase Of Healthcare	2,852	299	-	25	-	3,176	3,172	4	0.1%	underspend
Transport	845	2	-	-	-	847	485	362	42.7%	underspend
Family Health Services	89,036	1,695	-	60	-	90,791	90,048	743	0.8%	underspend
Support Services	70	2	(2)	-	-	70	61	9	12.9%	underspend
Transfer Payments (PTOB)	6,693	(391)	-	716	-	7,018	7,778	(760)	-10.8%	overspend
Resource Transfer	21,596	1,400	(22,996)	-	-	-	-	-	0.0%	breakeven
Set Aside	64,738	1,373	-	-	-	66,111	66,111	-	0.0%	breakeven
<b>Gross Expenditure</b>	<b>347,659</b>	<b>22,343</b>	<b>(35,252)</b>	<b>10,051</b>	<b>-</b>	<b>344,801</b>	<b>349,678</b>	<b>(4,877)</b>	<b>-1.4%</b>	<b>overspend</b>
Income	(30,284)	(6,836)	-	642	(10,693)	(47,171)	(53,249)	6,078	-12.9%	underspend
<b>NET EXPENDITURE</b>	<b>317,375</b>	<b>15,507</b>	<b>(35,252)</b>	<b>10,693</b>	<b>(10,693)</b>	<b>297,630</b>	<b>296,429</b>	<b>1,201</b>	<b>0.4%</b>	<b>underspend</b>

Care Group	Annual Budget	In year adjustments	Adjustment in line with Annual Accounts	Drawdown From Reserves	Reserves Budget Adjustments	Revised Budget	Projected Spend to Year End (before movements to reserves)	Variance		
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Adults & Older People	67,794	1,540	(2)	406	(406)	69,332	69,113	219	0.3%	underspend
Mental Health	23,482	1,587	-	783	(783)	25,069	25,834	(765)	-3.1%	overspend
Learning Disabilities	17,228	1,091	-	-	-	18,319	18,036	283	1.5%	underspend
Children's Services	6,046	1,617	-	-	-	7,663	7,601	62	0.8%	underspend
Prescribing	36,762	699	-	-	-	37,461	36,651	810	2.2%	underspend
Health Improvement & Inequalities	815	274	-	159	(159)	1,089	1,032	57	5.2%	underspend
FHS	50,344	2,202	-	-	-	52,546	52,546	-	0.0%	breakeven
Resources	4,300	2,684	-	2,541	(2,541)	6,984	6,843	141	2.0%	underspend
Hosted Services	10,950	693	-	-	-	11,643	11,198	445	3.8%	underspend
Resource Transfer	21,596	1,400	(22,996)	-	-	-	-	-	0.0%	breakeven
Social Care Fund	12,254	-	(12,254)	-	-	-	-	-	0.0%	breakeven
Set Aside	64,738	1,373	-	-	-	66,111	66,111	-	0.0%	breakeven
<b>NET EXPENDITURE (before delegated)</b>	<b>316,309</b>	<b>15,160</b>	<b>(35,252)</b>	<b>3,889</b>	<b>(3,889)</b>	<b>296,217</b>	<b>294,965</b>	<b>1,252</b>	<b>0.4%</b>	<b>underspend</b>
Other Delegated Services	1,066	-	-	-	-	1,066	1,117	(51)	-4.8%	overspend
<b>NET EXPENDITURE before COVID</b>	<b>317,375</b>	<b>15,160</b>	<b>(35,252)</b>	<b>3,889</b>	<b>(3,889)</b>	<b>297,283</b>	<b>296,082</b>	<b>1,201</b>	<b>0.4%</b>	<b>underspend</b>
COVID 19	-	347	-	6,804	(6,804)	347	347	-	0.0%	breakeven
<b>NET EXPENDITURE</b>	<b>317,375</b>	<b>15,507</b>	<b>(35,252)</b>	<b>10,693</b>	<b>(10,693)</b>	<b>297,630</b>	<b>296,429</b>	<b>1,201</b>	<b>0.4%</b>	<b>underspend</b>

## Appendix 3

### Adult Social Care Revenue Budget Position 1st April 2021 to 10th December 2021

Subjective Heading	YTD Budget £000's	In year adjustments £000's	Adjustment in line with Annual Accounts £000's	Drawdown From Reserves £000's	Reserves Budget Adjustments £000's	Revised Budget £000's	Projected Spend YTD (before movements to reserves) £000's	Variance		
								£000's	%	
Employee Costs	22,319	1,705	-	111	-	24,136	24,351	(215)	-0.9%	overspend
Property Costs	244	88	-	-	-	332	363	(32)	-9.6%	overspend
Supplies and Services	1,199	8	-	-	-	1,207	1,308	(100)	-8.3%	overspend
Third Party Payments	41,844	3,671	-	12	-	45,527	45,273	253	0.6%	underspend
Transport	582	1	-	-	-	583	332	251	43.0%	underspend
Support Services	48	1	(1)	-	-	48	42	6	12.9%	underspend
Transfer Payments (PTOB)	3,978	(271)	-	-	-	3,707	3,710	(3)	-0.1%	overspend
<b>Gross Expenditure</b>	<b>70,214</b>	<b>5,204</b>	<b>(1)</b>	<b>124</b>	<b>-</b>	<b>75,540</b>	<b>75,381</b>	<b>160</b>	<b>0.2%</b>	<b>underspend</b>
Income	(18,735)	(4,395)	-	-	(124)	(23,254)	(23,253)	(1)	0.0%	overspend
<b>NET EXPENDITURE</b>	<b>51,479</b>	<b>809</b>	<b>(1)</b>	<b>124</b>	<b>(124)</b>	<b>52,287</b>	<b>52,128</b>	<b>159</b>	<b>0.3%</b>	<b>underspend</b>

Care Group	YTD Budget £000's	In year adjustments £000's	Adjustment in line with Annual Accounts £000's	Drawdown From Reserves £000's	Reserves Budget Adjustments £000's	Revised Budget £000's	Projected Spend YTD (before movements to reserves) £000's	Variance		
								£000's	%	
Older People	33,573	(90)	(1)	111	(111)	33,482	33,363	119	0.4%	underspend
Physical or Sensory Difficulties	4,359	129	-	-	-	4,489	4,650	(161)	-3.6%	overspend
Learning Difficulties	11,082	747	-	-	-	11,829	11,700	129	1.1%	underspend
Mental Health Needs	1,993	40	-	-	-	2,033	1,988	46	2.2%	underspend
Addiction Services	471	(18)	-	12	(12)	453	427	26	5.7%	underspend
<b>NET EXPENDITURE</b>	<b>51,479</b>	<b>809</b>	<b>(1)</b>	<b>124</b>	<b>(124)</b>	<b>52,287</b>	<b>52,128</b>	<b>159</b>	<b>0.3%</b>	<b>underspend</b>



**Adult Social Care Revenue Budget Year End Position**  
**1st April 2021 to 31st March 2022**

Subjective Heading	Annual Budget £000's	In year adjustments £000's	Adjustment in line with Annual Accounts £000's	Drawdown From Reserves £000's	Reserves Budget Adjustments £000's	Revised Budget £000's	Projected Spend to Year End (before movements to reserves) £000's	Variance		
								£000's	%	
Employee Costs	32,239	2,463		1,516		36,218	38,145	(1,927)	-5.3%	overspend
Property Costs	352	127		109		588	743	(155)	-26.4%	overspend
Supplies and Services	1,732	12		3		1,747	1,896	(149)	-8.5%	overspend
Third Party Payments	60,441	5,302		1,697		67,440	69,070	(1,630)	-2.4%	overspend
Transport	840	2				842	480	362	43.0%	underspend
Support Services	70	2	(2)			70	61	9	12.9%	underspend
Transfer Payments (PTOB)	5,746	(391)		716		6,071	6,780	(709)	-11.7%	overspend
<b>Gross Expenditure</b>	<b>101,420</b>	<b>7,517</b>	<b>(2)</b>	<b>4,041</b>	<b>-</b>	<b>112,976</b>	<b>117,175</b>	<b>(4,199)</b>	<b>-3.7%</b>	<b>overspend</b>
Income	(27,061)	(6,349)		642	(4,683)	(37,451)	(41,879)	4,428	-11.8%	underspend
<b>NET EXPENDITURE</b>	<b>74,359</b>	<b>1,168</b>	<b>(2)</b>	<b>4,683</b>	<b>(4,683)</b>	<b>75,525</b>	<b>75,296</b>	<b>229</b>	<b>0.3%</b>	<b>underspend</b>

Care Group	Annual Budget £000's	In year adjustments £000's	Adjustment in line with Annual Accounts £000's	Drawdown From Reserves £000's	Reserves Budget Adjustments £000's	Revised Budget £000's	Projected Spend to Year End (before movements to reserves) £000's	Variance		
								£000's	%	
Older People	48,495	(130)	(2)	161	(161)	48,363	48,191	172	0.4%	underspend
Physical or Sensory Difficulties	6,297	187				6,484	6,717	(233)	-3.6%	overspend
Learning Difficulties	16,008	1,079				17,087	16,900	187	1.1%	underspend
Mental Health Needs	2,879	58				2,937	2,871	66	2.2%	underspend
Addiction Services	680	(26)		18	(18)	654	617	37	5.7%	underspend
COVID 19				4,504	(4,504)	-	-		0.0%	breakeven
<b>NET EXPENDITURE</b>	<b>74,359</b>	<b>1,168</b>	<b>(2)</b>	<b>4,683</b>	<b>(4,683)</b>	<b>75,525</b>	<b>75,296</b>	<b>229</b>	<b>0.3%</b>	<b>underspend</b>



## Appendix 4

### Health Revenue Budget Position 1st April 2021 to 30th November 2021

Subjective Heading	YTD Budget £000's	In year adjustments £000's	Adjustment in line with Annual Accounts £000's	Drawdown From Reserves £000's	Reserves Budget Adjustments £000's	Revised Budget £000's	Projected Spend YTD (before movements to reserves) £000's	Variance		
								£000's	%	
Employee Costs	32,396	7,145	-	2,245	-	41,786	41,489	297	0.7%	underspend
Property Costs	23	49	-	-	-	72	88	(16)	-22.2%	overspend
Supplies and Services	12,107	(720)	(8,169)	212	-	3,430	3,572	(142)	-4.1%	overspend
Purchase Of Healthcare	1,901	199	-	17	-	2,117	2,115	3	0.1%	underspend
Family Health Services	59,357	1,130	-	-	-	60,487	59,947	540	0.9%	underspend
Set Aside	43,159	915	-	-	-	44,074	44,074	-	0.0%	breakeven
Resource Transfer	14,397	933	(15,331)	-	-	0	0	-	0.0%	
<b>Gross Expenditure</b>	<b>163,341</b>	<b>9,653</b>	<b>(23,500)</b>	<b>2,473</b>	<b>-</b>	<b>151,967</b>	<b>151,285</b>	<b>682</b>	<b>0.4%</b>	<b>underspend</b>
Income	(2,041)	(325)	-	-	(2,473)	(4,839)	(4,839)	-	0.0%	breakeven
<b>NET EXPENDITURE</b>	<b>161,300</b>	<b>9,328</b>	<b>(23,500)</b>	<b>2,473</b>	<b>(2,473)</b>	<b>147,128</b>	<b>146,446</b>	<b>682</b>	<b>0.5%</b>	<b>underspend</b>

Care Group	YTD Budget £000's	In year adjustments £000's	Adjustment in line with Annual Accounts £000's	Drawdown From Reserves £000's	Reserves Budget Adjustments £000's	Revised Budget £000's	Projected Spend YTD (before movements to reserves) £000's	Variance		
								£000's	%	
Addiction Services	323	422	-	18	(18)	745	769	(24)	-3.2%	overspend
Addiction Services - ADP	1,093	385	-	71	(71)	1,478	1,478	-	0.0%	breakeven
Adult Community Services	6,798	199	-	62	(62)	6,997	6,811	186	2.7%	underspend
Children's Services	4,031	1,078	-	-	-	5,109	5,067	41	0.8%	underspend
Learning Disabilities	813	8	-	-	-	821	757	64	7.8%	underspend
Mental Health	13,735	657	-	13	(13)	14,392	14,946	(554)	-3.8%	overspend
Mental Health - Action 15	-	363	-	509	(509)	363	363	-	0.0%	breakeven
Hosted Services	7,300	462	-	-	-	7,762	7,465	297	3.8%	underspend
Prescribing	24,508	466	-	-	-	24,974	24,434	540	2.2%	underspend
Gms	17,124	-	-	-	-	17,124	17,124	-	0.0%	breakeven
FHS Other	16,439	1,468	-	-	-	17,907	17,907	-	0.0%	breakeven
Planning & Health Improvement	543	183	-	106	(106)	726	688	38	5.2%	underspend
Primary Care Improvement Prog	-	1,752	-	1,639	(1,639)	1,752	1,752	-	0.0%	breakeven
Resources	2,867	37	-	55	(55)	2,904	2,810	94	3.2%	underspend
Set Aside	43,159	915	-	-	-	44,074	44,074	-	0.0%	breakeven
Resource Transfer	14,397	933	(15,331)	-	-	0	0	-	0.0%	
Social Care Fund	8,169	-	(8,169)	-	-	-	-	-	0.0%	
<b>NET EXPENDITURE</b>	<b>161,300</b>	<b>9,328</b>	<b>(23,500)</b>	<b>2,473</b>	<b>(2,473)</b>	<b>147,128</b>	<b>146,446</b>	<b>682</b>	<b>0.5%</b>	<b>underspend</b>

**Health Budget Year End Position  
1st April 2021 to 31st March 2022**

Subjective Heading	Annual Budget	In year adjustments	Adjustment in line with Annual Accounts	Drawdown From Reserves	Reserves Budget Adjustments	Revised Budget	Projected Spend to Year End (before movements to reserves)	Variance		
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Employee Costs	48,594	10,718		3,367		62,679	62,233	446	0.7%	underspend
Property Costs	34	74				108	132	(24)	-22.2%	overspend
Supplies and Services	18,161	(1,080)	(12,254)	318		5,145	5,358	(213)	-4.1%	overspend
Purchase Of Healthcare	2,852	299		25		3,176	3,172	4	0.1%	underspend
Family Health Services	89,036	1,695				90,731	89,921	810	0.9%	underspend
Set Aside	64,738	1,373				66,111	66,111		0.0%	breakeven
Resource Transfer	21,596	1,400	(22,996)			-	-		0.0%	
<b>Gross Expenditure</b>	<b>245,011</b>	<b>14,479</b>	<b>(35,250)</b>	<b>3,710</b>		<b>227,950</b>	<b>226,927</b>	<b>1,023</b>	<b>0.4%</b>	<b>underspend</b>
Income	(3,061)	(487)			(3,710)	(7,258)	(7,258)		0.0%	breakeven
<b>NET EXPENDITURE</b>	<b>241,950</b>	<b>13,992</b>	<b>(35,250)</b>	<b>3,710</b>	<b>(3,710)</b>	<b>220,692</b>	<b>219,669</b>	<b>1,023</b>	<b>0.5%</b>	<b>underspend</b>

Care Group	Annual Budget	In year adjustments	Adjustment in line with Annual Accounts	Drawdown From Reserves	Reserves Budget Adjustments	Revised Budget	Projected Spend to Year End (before movements to reserves)	Variance		
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Addiction Services	485	633		27	(27)	1,118	1,154	(36)	-3.2%	overspend
Addiction Services - ADP	1,640	577		107	(107)	2,217	2,217	-	0.0%	breakeven
Adult Community Services	10,197	299		93	(93)	10,496	10,217	279	2.7%	underspend
Children's Services	6,046	1,617				7,663	7,601	62	0.8%	underspend
Learning Disabilities	1,220	12				1,232	1,136	96	7.8%	underspend
Mental Health	20,603	985		20	(20)	21,588	22,419	(831)	-3.8%	overspend
Mental Health - Action 15	-	544		763	(763)	544	544	-	0.0%	breakeven
Hosted Services	10,950	693				11,643	11,198	445	3.8%	underspend
Prescribing	36,762	699				37,461	36,651	810	2.2%	underspend
Gms	25,686					25,686	25,686	-	0.0%	breakeven
FHS Other	24,658	2,202				26,860	26,860	-	0.0%	breakeven
Planning & Health Improvement	815	274		159	(159)	1,089	1,032	57	5.2%	underspend
Primary Care Improvement Prog	-	2,628		2,458	(2,458)	2,628	2,628	-	0.0%	breakeven
Resources	4,300	56		83	(83)	4,356	4,215	141	3.2%	underspend
Set Aside	64,738	1,373				66,111	66,111	-	0.0%	breakeven
Resource Transfer	21,596	1,400	(22,996)			-	-	-	0.0%	
Social Care Fund	12,254		(12,254)			-	-	-	0.0%	
<b>NET EXPENDITURE</b>	<b>241,950</b>	<b>13,992</b>	<b>(35,250)</b>	<b>3,710</b>	<b>(3,710)</b>	<b>220,692</b>	<b>219,669</b>	<b>1,023</b>	<b>0.5%</b>	<b>underspend</b>

## Appendix 5

### Renfrewshire Council 'Other Delegated Services' 1st April 2021 to 10th December 2021

Subjective Heading	Year to Date Budget £000's	Projection to Year End £000's	Variance £000's	%	
Employee Costs	180	180	-	0%	breakeven
Property Costs	1	1	-	0%	breakeven
Supplies and Services	10	10	-	0%	breakeven
Transport	3	3	-	0%	breakeven
Transfer Payments (PTOB)	656	691	(35)	-5%	overspend
<b>Gross Expenditure</b>	<b>850</b>	<b>885</b>	<b>(35)</b>	<b>-5%</b>	<b>overspend</b>
Income	(112)	(112)	-	0%	breakeven
<b>NET EXPENDITURE</b>	<b>738</b>	<b>773</b>	<b>(35)</b>	<b>-5%</b>	<b>overspend</b>

Client Group	Year to Date Budget £000's	Projection to Year End £000's	Variance £000's	%	
Housing Adaptations	574	609	(35)	-6%	overspend
Women's Aid	164	164	-	0%	breakeven
Grant Funding for Women's Aid	-	-	-	0%	breakeven
<b>NET EXPENDITURE</b>	<b>738</b>	<b>773</b>	<b>(35)</b>	<b>-6%</b>	<b>overspend</b>

### 1st April 2021 to 31st March 2022

Subjective Heading	Annual Budget £000's	Projection to Year End £000's	Variance £000's	%	
Employee Costs	260	260	-	0%	breakeven
Property Costs	1	1	-	0%	breakeven
Supplies and Services	15	15	-	0%	breakeven
Transport	5	5	-	0%	breakeven
Transfer Payments (PTOB)	947	998	(51)	-5%	overspend
<b>Gross Expenditure</b>	<b>1,228</b>	<b>1,279</b>	<b>(51)</b>	<b>-5%</b>	<b>overspend</b>
Income	(162)	(162)	-	0%	breakeven
<b>NET EXPENDITURE</b>	<b>1,066</b>	<b>1,117</b>	<b>(51)</b>	<b>-5%</b>	<b>overspend</b>

Client Group	Annual Budget £000's	Projection to Year End £000's	Variance £000's	%	
Housing Adaptations	829	880	(51)	-6%	overspend
Women's Aid	237	237	-	0%	breakeven
Grant Funding for Women's Aid	-	-	-	0%	breakeven
<b>NET EXPENDITURE</b>	<b>1,066</b>	<b>1,117</b>	<b>(51)</b>	<b>-6%</b>	<b>overspend</b>

## Appendix 6

<b>2021/22 Adult Social Care Base Budget and In-Year Adjustments</b>	
	£k
2021/22 Renfrewshire HSCP Opening Budget:	74,359
<b><u>Reductions:</u></b>	
Transfer to ICT for Intune Licenses	-2
<b>Adult Social Care Budget as reported @ 28th May 2021</b>	<b>74,357</b>
<b><u>Budget Adjustments posted in month 9</u></b>	
<b><u>Non-Recurring:</u></b>	
Transfer of Provider Pay Award Uplift Monies Payable 01/12/21	1,168
<b>Adult Social Care Budget as reported @ 10th December 2021</b>	<b>75,525</b>

## Appendix 7

<b>2021/22 Health Financial Allocation to Renfrewshire HSCP</b>	<b>£k</b>
2021/22 Renfrewshire HSCP Financial Allocation	177,212
Add: Set Aside	64,738
<b>less:</b> Budget Adjustments	
Social Care Fund	-12,254
Resource Transfer	-21,596
= base budget rolled over	<b>208,100</b>
RT Adjustments	-474
<b>Non-Recurring:</b>	
Emis Staff PC Screen	72
GMS X Charge HSCP Covid	8
<b>Budget allocated as per 2021/22 Financial Allocation 31st May 2021</b>	<b>207,706</b>
<b>Budget Adjustments posted in month 3</b>	
<b>Additions</b>	
Fhs Other To Hscps Budget	873
<b>Non-Recurring:</b>	
Action 15 Tranche 1	544
Primary Care Improvement Funding Tranche 1	2,371
Acute Funding - Navigator Posts	21
FHS COVID	10
Funding for OT post	-7
<b>Budget allocated as per 2020-21 Financial Allocation 30th June 2021</b>	<b>211,518</b>
<b>Budget Adjustments posted in month 4</b>	
<b>Additions</b>	
Addictions Prevention - Uplift for Hep C and BBV posts	7
Partnership Uplift - 1.5% SG uplift	1,900
FHS Adjustment - Hscps Ncl Adjust	477
<b>Reductions</b>	
Contribution to West of Scotland Sexual Assault and Rape Service	-85
RT Adjustment	-447
FHS Adjustment - Hscps Ncl 2021-reduce Dent Inc	1,149
<b>Non-Recurring:</b>	
FHS COVID	14
PCIP Baseline - Initial Pharmacy Recruitment	310
National Drug Mission 21-22	451
SG District Nursing Funding	150
<b>Budget allocated as per 2020-21 Financial Allocation 31st July 2021</b>	<b>215,444</b>
<b>Budget Adjustments posted in month 5</b>	
<b>Additions</b>	
Additional uplift to fund AFC Increase	1,201
<b>Non-Recurring:</b>	
FHS Covid Payments	6
Transfer of Drugs Budget from Acute	54
<b>Budget allocated as per 2020-21 Financial Allocation 31st August 2021</b>	<b>216,705</b>
<b>Budget Adjustments posted in month 6</b>	
<b>Additions</b>	
FHS Adjustment	379
<b>Reductions</b>	
FHS COVID payments adjustment	-38
<b>Non-Recurring:</b>	
CAMHS Waiting List Initiative	211
Open University - Back fill funding	10
National Drugs Mission	8
SESP Funding	288
Tobacco Monies	35
Transfer of Drugs Budget from Acute	27
<b>Budget allocated as per 2020-21 Financial Allocation 30th September</b>	<b>217,625</b>
<b>Budget Adjustments posted in month 7</b>	
<b>Additions</b>	
FHS Adjustment	198
<b>Reductions</b>	
RT Adjustment	-479
<b>Non-Recurring:</b>	
Transfer of Drugs Budget from Acute	28
Funding to Support DN course	16
COVID Funding	279
Workforce wellbeing	68
CAMHS New monies	791
<b>Budget allocated as per 2020-21 Financial Allocation 31st October</b>	<b>218,526</b>
<b>Budget Adjustments posted in month 8</b>	
<b>Additions</b>	
Set Aside Adjustment	1,373
<b>Non-Recurring:</b>	
Apremilast Cam From Acute	37
Pharmacy Contribution	-169
ADP Programme	8
ADP Frontline	221
ADP Programme	569
MH Outcomes	291
MH Dementia	119
DN Tranche 2	64
<b>Budget allocated as per 2020-21 Financial Allocation 30th November</b>	<b>221,039</b>

## Scottish Government Funding Streams

Funding Description	2018/19				2019/20				
	Per Allocation Letter £m	Received 1 <sup>st</sup> /2 <sup>nd</sup> Tranche £m	Balance held by SG (Variance) £m	Transfer to Earmarked Reserves £m	Per Allocation Letter £m	Received @ 31st March £m	Balance held by SG (Variance) £m	Drawdown from Reserves £m	Transfer to Earmarked Reserves £m
PCIF	1.554	1.465	0.089	-0.792	1.861	0.931	0.930	0.792	-0.264
Action 15	0.374	0.333	0.041	-0.306	0.575	0.097	0.478	0.306	-0.130
ADP	2.139	2.139	0.000	-0.321	2.229	2.229	0.000	0.066	-0.453
<b>TOTAL</b>	<b>4.067</b>	<b>3.937</b>	<b>0.130</b>	<b>-1.419</b>	<b>4.665</b>	<b>3.257</b>	<b>1.408</b>	<b>1.164</b>	<b>-0.847</b>

2020/21					2021/22				
Per Allocation Letter £m	Received @ 31st March £m	Drawdown from Reserves £m	Transfer to Earmarked Reserves £m	Balance held by SG (Variance) £m	Per Allocation Letter £m	Received @ 31st July £m	Balance held by SG (Variance) £m	Drawdown from Reserves £m	Balance Earmarked Reserves £m
3.735	4.754	0.264	-2.458	0.000	5.265	2.629	2.636	2.458	0.000
0.815	1.333	0.130	-0.763	0.000	1.088	0.544	0.544	0.763	0.000
2.308	2.308	0.344	-0.577	0.000	2.218	2.218	0.000	0.107	-0.834
<b>6.858</b>	<b>8.395</b>	<b>0.738</b>	<b>-3.798</b>	<b>0.000</b>	<b>8.571</b>	<b>5.391</b>	<b>3.180</b>	<b>3.328</b>	<b>-0.834</b>

## Appendix 9

## Movement in Reserves

HSCP Funded Earmarked Reserves	Opening Position 2021/22	Amounts Drawn Down in 2021/22	New Reserves		Closing Position 2021/22	Movement in Reserves 2021/22
	£000's	£000's	IJB Approved £000's	Awaiting IJB Approval £000's	£000's	£000's
Tec Grant	98				98	0
Information Communication Funding - Care @ Home Scheduling System	732	-155			577	-155
Analogue to Digital contribution to programme	434				434	0
Eclipse Support Costs (2 Year)	156				156	0
<b>ICT / Systems Related:</b>	<b>1,420</b>	<b>-155</b>	<b>0</b>	<b>0</b>	<b>1,265</b>	<b>-155</b>
Mental Health Improvement Works	395	-20			375	-20
Mile End Refurbishment	89				89	0
LA Care Home Refurbishment	300				300	0
Primary Care Support Building Works	30				30	0
<b>Premises Related:</b>	<b>814</b>	<b>-20</b>	<b>0</b>	<b>0</b>	<b>794</b>	<b>-20</b>
PCTF Monies Allocated for Tests of Change and GP Support	299	-83			216	-83
Facilitation of Multi-Disc teams in GP Practices - Renfrewshire Share of NHS	49				49	0
District Nurse Rolling Recruitment Programme	219	-24			195	-24
Training for Mental Health Officers in HSCP	288				288	0
Prescribing	2,000				2,000	0
Funding to Mitigate Any Shortfalls in Delivery of Approved Savings from Prior Y	1,080				1,080	0
Care @ Home Senior Lead (2 Year Funding)	206				206	0
HSCP Respiratory Nursing	421				421	0
HSCP Transformation Programme Funding for Temp Staff in Post	500				500	0
HSCP Transformation Programme Funding 20/21_23/24	1,329				1,329	0
HSCP Fixed Term Posts Funding				2,700	2,700	2,700
Renfrewshire Wide Prevention and Early Intervention Programme	193	-159			34	-159
<b>Other:</b>	<b>6,584</b>	<b>-266</b>	<b>0</b>	<b>2,700</b>	<b>9,018</b>	<b>2,434</b>
<b>TOTAL HSCP FUNDED EARMARKED RESERVES</b>	<b>8,818</b>	<b>-441</b>	<b>0</b>	<b>2,700</b>	<b>11,077</b>	<b>2,259</b>
Primary Care Improvement Program (19/20)_ (20/21)	2,458	-2,458			0	-2,458
GP Premises Fund - Renfrewshire share of NHSGGC funding for GP premises	224				224	0
ADP Funding	941	-125			816	-125
Reduce Drug Death Funding	104				104	0
Drug Death Task Force	141	-27			114	-27
Mental Health Action 15 (19/20)_ (20/21)	763	-763			0	-763
DN Workforce Allocation 20/21	69	-69			0	-69
Henry Programme - Pre 5 Obesity Training	15				15	0
Health Visiting	32				32	0
Adult Support and Protection Grant	68	-6			62	-6
Covid - Winter Planning	1,649	-1,649			0	-1,649
Covid - Integration Authority Support	5,247	-5,155			92	-5,155
Covid - Community Living Change	697				697	0
<b>Scottish Government Ring Fenced Monies</b>	<b>12,408</b>	<b>-10,252</b>	<b>0</b>	<b>0</b>	<b>2,156</b>	<b>-10,252</b>
<b>TOTAL EARMARKED RESERVES</b>	<b>21,226</b>	<b>-10,693</b>	<b>0</b>	<b>2,700</b>	<b>13,233</b>	<b>-7,993</b>

General Reserves	Opening Position 2021/22	Amounts Drawn Down in 2021/22	New Reserves		Closing Position 2021/22	Movement in Reserves 2021/22
	£000's	£000's	£000's	£000's	£000's	£000's
Renfrewshire HSCP - Health delegated budget under spend carried forward	5,781				5,781	0
<b>TOTAL GENERAL RESERVES</b>	<b>5,781</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,781</b>	<b>0</b>
<b>OVERALL RESERVES POSITION</b>	<b>27,007</b>	<b>-10,693</b>	<b>0</b>	<b>2,700</b>	<b>19,014</b>	<b>-7,993</b>

**HSCP Vacancy Position at 10 December 2021  
Per Client Group**

Care Group	Health	Adult	TOTAL
	# Current Vacancies FTE	# Current Vacancies FTE	# vacancies FTE
Adults & Older People	27.65	103.72	131.37
Mental Health	40.70	10.50	51.20
Learning Disabilities	0.92	17.11	18.03
Children's Services	7.91		7.91
Health Improvement & Inequalities	2.00		2.00
Resources	7.56		7.56
Hosted Services	16.78		16.78
<b>TOTAL</b>	<b>103.52</b>	<b>131.33</b>	<b>234.85</b>



**HSCP Vacancy Position at 10 December 2021**  
**Per Job Description**

<b>Job Description</b>	<b>Health # Current Vacancies FTE</b>	<b>Adult # Current Vacancies FTE</b>	<b>TOTAL # vacancies FTE</b>
Activity Co-ordinator		2.00	2.00
Admin & Clerical	12.36		12.36
ADRS Team Lead		1.00	1.00
ADRS Worker		1.50	1.50
Adult Services Co-ordinator		2.80	2.80
Bus Escort		0.68	0.68
Business Analyst		1.00	1.00
CAH Senior Lead/ Supporting People at Home		1.00	1.00
Care Home Manager		1.00	1.00
Care at Home Team Manager		1.00	1.00
Commissioning Officer		1.00	1.00
Community Alarm Responder		8.11	8.11
Community Link Team Manager		1.00	1.00
Community Meals Driver		0.29	0.29
Data Quality Assistant		2.00	2.00
Day Care Officer		2.00	2.00
Day Centre Officer		0.91	0.91
Day Service Assistant		4.87	4.87
Day Service Officer		3.74	3.74
Digital Business Lead		1.00	1.00
Escort/ Attendant		1.01	1.01
Home Care Worker		43.65	43.65
Home Care Worker (Night)		0.81	0.81
Lead Officer Unscheduled Care Improvement		1.00	1.00
Medical & Dental	2.88		2.88
Mental Health Officer		2.50	2.50
Nursing Staff - Trained			-
Nursing Staff - Untrained	48.18		48.18
Occupational Therapist	9.65	0.10	9.75
Occupational Therapist Assistant	2.13		2.13
Operational Manager Residential & Day Services	1.20	1.00	2.20
Professional Assurance Team Lead		1.00	1.00
Pharmacist	1.00		1.00
Physiotherapist	2.95		2.95
Podiatrist	15.78		15.78
Psychology	4.77		4.77
Rehabilitation Officer		0.50	0.50
Senior Day Service Officer		0.50	0.50
Senior Planning & Performance Development Worker		1.00	1.00
Senior Social Care Worker		1.00	1.00
Senior Home Support Worker		4.73	4.73
Senior Social Worker		1.00	1.00
Service Delivery Scheduler		1.62	1.62
Service Delivery Scheduler (temp)		1.43	1.43
Social Care Assistant		5.81	5.81
Social Care Assistant (Nights)		2.25	2.25
Social Care Worker		3.56	3.56
Social Work Assistant		2.50	2.50
Social Worker		11.00	11.00
Social Worker Discharge Co-ordinator		1.00	1.00
Speech & Language Therapist	2.62		2.62
Strategic Business Delivery Manager - CAH		1.00	1.00
Team Leader		1.00	1.00
Team Manager		1.50	1.50
Telecare Technician		1.95	1.95
<b>TOTAL</b>	<b>103.52</b>	<b>131.32</b>	<b>234.84</b>

**Greater Glasgow and Clyde NHS Board**

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Date: 17<sup>th</sup> November 2021  
 Our Ref: FMcE

Enquiries to: Fiona McEwan  
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Dear Christine

### **2021/22 Financial Allocation to Glasgow Health and Social Care Partnership**

Following on from the initial uplift letter sent out in March 2021, I can now update the Boards Allocation to the HSCP for 2021/22, based on further allocations for the Agenda for Change pay agreement. Please note this does not include an allocation for the Medical Pay Award and AFC band 8-9, this has still to be confirmed by Scottish Government.

### **Annual uplift to NHSGGC**

The annual general uplift is provided by the Scottish Government to support Boards in meeting expected additional costs related to pay, supplies (which includes prescribing growth and utilities charges) and capital charges. The Board's initial uplift for 2021/22 is 1.5% totalling £33.7m followed by a further £31.2m for Agenda for Change Pay Uplift

### **The HSCP Settlement**

The Scottish Government's funding allocation letter issued on 28 January 2021 states that *"In 2021/22, NHS payments to Integration Authorities for delegated health functions must deliver an uplift of at least 1.5% over 2020/21 agreed recurring budgets"*.

The total allocation uplift to all six HSCPs should therefore be £13.1m based on the recurring budget at 31 January 2021 followed by a further £7.6m for AFC pay uplift and the partnership's share of this allocation is included in **Appendix 1**.

### **Set Aside Budget**

During 2020/21 work continued to identify the actual budgets and costs of unscheduled care services and these have been used as the basis for the set aside allocation for 2021/22. Now that the final out-turn for 2020/21 is confirmed the current value has been uplifted by 2.12%. This figure represents the estimated actual usage of the in scope Acute services. This will continue to be a notional allocation.

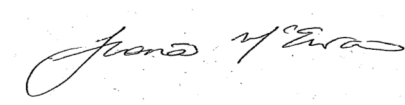
### **Recharges to HSCPs**

The following items will continue to be charged to the HSCP during 2021/22:

- The HSCP's proportional share of the Apprenticeship Levy based on your HSCP's payroll cost; and
- The HSCP's proportional share of the annual cost arising from the change in accounting treatment of pre 2010 pension costs as the non recurring funding generated from this change was used to provide non recurrent support to all service areas in 2016/17.

Non recurring allocations including Scottish Government allocations for COVID-19 for both health and social care expenditure will be passed directly to the partnership when received by the Board.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Fiona McEwan', with a stylized, cursive script.

**Fiona McEwan**

Assistant Director of Finance- Financial Planning & Performance  
NHS Greater Glasgow and Clyde

## Appendix 1 – Financial Allocation 2021/22

Spend Categories	Renfrewshire Hscp
	£000s
Family Health Services	52,658
Fhs Income	(2,314)
<b>Family Health Services Budget (Net)</b>	<b>50,344</b>
Prescribing & Drugs	36,857
Non Pay Supplies	17,717
Pay	48,593
Other Non Pay & Savings	24,448
Other Income	(747)
<b>Budget - HCH incl Prescribing</b>	<b>126,867</b>
<b>Total Rollover budget - NET</b>	<b>177,212</b>
<b>Adjustments:</b>	
Non Recurring budget allocated to base	(153)
<b>Budget Eligible for HCH &amp; Prescribing uplift</b>	<b>126,715</b>
<b><u>Uplifts</u></b>	
Scottish Government allocation	1,902
AFC additional uplift	1,201
West of Scotland Sexual Assault & Rape Service ( Topsliced)	(85)
West of Scotland Sexual Assault & Rape Service (Hosted)	
Total Uplift	3,017
<b>Revised Budget</b>	<b>180,229</b>
<b><u>Set Aside Budget</u></b>	
2021/2022 Value	64,738
Uplift @ 2.12%	1,372
<b>2021/22 Value</b>	<b>66,111</b>