

To: Renfrewshire Integration Joint Board

On: 27 January 2023

Report by: Chief Finance Officer

Heading: Financial Report 1 April 2022 to 30 November 2022

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	X

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 2022, and, the projected year end position for the year ending 31 March 2023.
- 1.2. Members are reminded that at the development session of 12 August 2022 the Chief Finance Officer highlighted the current volatility of the IJB's budget due to the current economic and cost of living crisis, and the likelihood that this will have a negative impact on projections as we move through the financial year. Given the current fluid discussions on pay negotiations it is not yet clear what the final impact will be on the overall budget position for 2022/23 or what funding will be passed through to the IJB to meet these increased costs.
- 1.3. Further clarity on budget settlements is expected in the coming months and further detail will be provided to the IJB when it sets its budget in March 2023.
- 1.4. In addition, as previously highlighted in the Chief Finance Officers report to the IJB in September, there is still a delay in receiving a number of ring-fenced allocations from the Scottish Government in respect of specific Scottish Government priorities. It is therefore not clear how the in-year budget will be impacted and what conditions will be attached to the funding when it is received, including whether it will be recurring or non-recurring.

2. Recommendations

It is recommended that the IJB:

- Note the in-year position at 30 November 2022.
- Note the projected year-end position for 2022/23; and
- Note the current estimated financial assessment of the consequences of the COVID-19 pandemic for 2022/23.

3. Summary

- 3.1. As detailed in the following table, the IJB year to date position is an underspend of £636k and the projected outturn for 2022/23 an underspend of £919k (these

figures include the impact of COVID-19 which is funded from the draw-down of COVID-19 earmarked reserves) and in line with Scottish Government funding arrangements assumes a transfer of any in-year underspend at 31 March 2023 to ear marked reserves in relation to:

- Winter pressures monies
- Action 15
- Primary Care Improvement Programme (PCIP),
- Alcohol and Drug Partnership (ADP).

3.2. Members should note that the financial position reflects the movement of the projected year end health underspend to fund the projected shortfall in the delivery of the PCIP programme which was approved by the IJB on 25 November 2022. (For members information the table below includes a summary of the position prior to the movement to reserves.)

Division	Year-to Date	Projected Outturn
Total Renfrewshire HSCP (including COVID-19 and other ring-fenced funding)	Underspend £1,843k	Underspend £2,725k
Other Delegated Services	Overspend (£71k)	Overspend (£102k)
TOTAL	Underspend £1,772k	Underspend £2,623k
Less: Movement to 'HSCP Funded PCIP Commitments Ear Marked Reserve'	Health Underspend £1,136k	Health Underspend £1,704k
GRAND TOTAL	Underspend £636k	Underspend £919k

3.3. The following table provides a high-level summary of the main reasons why the IJB is currently projecting an underspend of £2,623k against its budget this year (prior to movement to the 'HSCP Funded PCIP Commitments EMR').

Subjective Heading	Variance Prior to: Movement to 'HSCP Funded PCIP Commitments EMR' £000's	Comments
Employee Costs	3,829	ongoing challenges in terms of recruitment and retention issues across all service areas due to the limited availability of the skills mix required within the workforce market. These are issues that are being faced by IJBs across Scotland, not only in Renfrewshire.
Property Costs	(135)	Overspend reflecting increase in cleaning costs due to infection control requirements
Supplies & Services	(256)	overspend mainly in relation to equipment, including costs the purchase of IT equipment across all areas of the service to augment flexible working.
Third Party Payments	(727)	Care at Home o/s £2,304k: increase in spend reflects the service continuing to support delayed discharges and demand. Care Home Placements u/s £460k: reflects greater numbers of clients choosing to remain at home for longer. Adult Care Placements u/s £962k: reflective of the current client profile but subject to change depending on

		demand and the implementation of planned adult care placements over the financial year.
Purchase of Healthcare	(7)	Overspend reflects increased costs associated with LMC (local medical committee) invoices.
Transport	349	underspend reflective of services such as Day Care operating at a reduced capacity during 2022/23
FHS	(997)	reflects issues currently impacting on the price of drugs as well as a number of items being on short supply.
Support Services	16	underspend reflective of services operating at a reduced capacity during 2022/23
Transfer Payments	230	impact of Covid19 on some contracted services who have been operating at reduced capacity during 2022/23.
Income	321	Over recovery due to new charging orders registered and funds received.
TOTAL	2,623	

3.4. As highlighted to the IJB throughout this financial year we are living in unprecedented times. The war in Ukraine, the volatility of inflation and interest rates, rising energy costs, supply chain issues, the cost-of-living crisis, recruitment challenges, and continuing COVID-19 impacts, are converging to create a hugely difficult funding scenario for the public sector across the UK. The full extent of which is still emerging. Members should be aware that it is highly likely that these scenarios will impact on the current year end projections for the IJB.

3.5. Whilst our current financial position is projected to deliver an underspend, this position is subject to fluctuation as the financial year progresses. In addition, this position also masks the difficulties of the financial outlook in the medium term which includes an anticipated reduction in partner budgets arising from the Scottish Government budget announcement on 15 December 2022 and the increasing prevalence of non-recurring funding streams which create a lack of flexibility in how the IJB can use their funding.

3.6. The IJB's financial planning arrangements will remain subject to active review, to enable us to continue to plan for a range of potential outcomes and scenarios and help us to manage emerging financial risks and challenges and the likely impact these could have on the financial position of the IJB.

3.7. 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 5 and 6 provide a reconciliation of the main budget adjustments applied this current financial year.

4. Pressures

Total Renfrewshire HSCP	Year-to Date	Projected Outturn
Total Renfrewshire HSCP (including COVID-19 and other ring-fenced funding)	Underspend £1,843k	Underspend £2,725k
Less: Movement to 'HSCP Funded PCIP Commitments Ear Marked Reserve'	Health Underspend £1,136k	Health Underspend £1,704k
TOTAL	Underspend £707k	Underspend £1,021k

- 4.1. The overall net underspend for the HSCP at 30 November 2022 is an underspend of £707k, with an anticipated year-end underspend of £1,021k, assuming that the current trajectory of spend continues throughout this financial year. As highlighted in para 3.2 above this position reflects the movement of the projected year end health underspend to fund the projected shortfall in the delivery of the PCIP programme which was approved by the IJB on 25 November 2022.
- 4.2. The current and projected year end position for Winter Pressures monies, Action 15, the Primary Care Improvement Programme (PCIP), and Alcohol and Drug Partnership (ADP) assume that if there are any underspends, they will be transferred to earmarked reserves at the year-end in line with Scottish Government funding arrangements.
- 4.3. The current and projected underspend includes a net drawdown of £7,546k to date, from earmarked reserves as detailed in the following table and in Appendix 8.

HSCP Funded Earmarked Reserves	Opening Position 2022/23	Amounts Drawn Down in 2022/23	New Reserves 2022/23	Closing Position 2022/23	Movement in Reserves 2022/23
	£000's	£000's	£000's	£000's	£000's
Covid Funding	17,242	-1,713	0	15,529	-1,713
Scottish Government Ring Fenced Monies carried forward:					
PCIP	4,347	-4,347	0	0	-4,347
PCTF Monies Allocated for Tests of Change and GP Support	216	-82	0	134	-82
GP Premises Improvement Fund	462	0	0	462	0
ADP Funding	2,551	-577	0	1,974	-577
Mental Health Recovery and Renewal Funding	1,560	-343	0	1,217	-343
Mental Health Action 15 (19/20)_(20/21)_(21/22)	663	-663	0	0	-663
District Nurse Recruitment Programme	312	-117	0	195	-117
Winter Planning Monies / Care Home Liaison Monies	4,740	-641	0	4,099	-641
Health Visiting	32	0	0	32	0
SG Pay Award and LW Health & Social Care (21/22)	340	0	0	340	0
Mental Health Dementia Funding	119	0	0	119	0
Public Health Improvement Monies	168	0	0	168	0
Scottish Government Ring Fenced Monies carried forward	15,510	-6,770	0	8,740	-6,770
Grant Funding carried forward	534	-48	0	486	-48
TOTAL RING FENCED MONIES TO BE CARRIED FORWARD	33,286	-8,531	0	24,755	-8,531
ICT / Systems Related	643	-185	0	458	-185
Premises Related	662	-49	0	613	-49
Prescribing	2,000	0	0	2,000	0
Other IJB Reserves	8,677	-485	0	8,192	-485
HSCP Funded PCIP Commitments			1,704	1,704	1,704
TOTAL EARMARKED RESERVES	45,268	-9,250	0	37,722	-7,546

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

Adults and Older People	Year to Date Position	Year End Outturn
	Overspend (£216k)	Overspend (£299k)

4.5. The main areas to note within Adults and Older People are in line with previous reports and largely relate to:

- *Continued pressures within the Care at Home service* – the overspend within care at home has increased as the service continues to support delayed discharges and demand.
- *Care Homes* – Currently, the Care Home budget is projecting an underspend reflecting the number of clients choosing to remain at home for longer.
- *Employee costs - Adult Social Care*
Underspends in employee costs reflect ongoing difficulties recruiting to specialist posts across a number of areas, including homecare workers; social care assistants; team leaders. Where appropriate and where possible these are being covered through overtime and agency staff.
- *Transport costs - Adult Social Care*
Underspends reflecting services currently operating at a reduced capacity.
- *Adult Community Services*
Underspend, reflecting ongoing turnover and recruitment and retention issues across services.

Mental Health Services	Year to Date Position	Year End Outturn
	Underspend £439k	Underspend £641k

4.6. The underspend within Mental Health Services reflects vacancies due to recruitment issues throughout all mental health service areas. In order to maintain the recommended safe staffing and skill mix across these services, as well as the need to respond to increasing levels of demand and acute presentations, bank and agency staff are required to fill the current gaps due to vacancies – this position is likely to continue. These underspends are offsetting an overspend on the special observations budget within adult in-patient wards.

Learning Disabilities	Year to Date Position	Year End Outturn
	Underspend £1,038k	Underspend £1,509k

4.7. The underspend within Learning Disabilities is mainly due to vacancies across all areas of the service. In addition, there is an underspend on adult care packages reflective of the current client profile which will be subject to change depending on demand and the timescales for the implementation of planned adult care placements over the financial year.

Children's Services	Year to Date Position	Year End Outturn
	Underspend £513k	Underspend £769k

4.8. The underspend within Children's Services is mainly due to vacancies reflecting recruitment and retention issues across the service.

Hosted Services	Year to Date Position	Year End Outturn
	Underspend £375k	Underspend £563k

- 4.9. The underspend in Hosted Services is mainly due to vacancies within the Primary Care and Podiatry Services.

Prescribing	Year to Date Position	Year End Outturn
	Overspend (£633k)	Overspend (£950k)

- 4.10. As previously reported, this projected overspend reflects prescribing volumes now being on par with those experienced prior to the pandemic, as well as an unprecedented number of items being on short supply and, a number of issues currently impacting on the price of drugs including:
- limitations in manufacturing capacity due to COVID-19, War in Ukraine, lockdowns in Far East, staffing shortages
 - ongoing issues with availability and cost of card and cardboard packaging
 - ongoing issues with raw materials
 - manufacturing processes
 - increased testing for excipients in the manufacturing process
 - increased shipping costs (fuel and containers - delays and strikes at ports in England)

The following tables illustrate the impact of the above over the past few months both in terms of volume and average cost per item which has risen from £10.14 in April to £10.78 in August, and the fluctuation in prices of specific drugs which are on short supply.

		Apr-22	May-22	Jun-22	Jul-22	Aug-22
Forecast 21/22	Schedule 4 Gic £'000	£ 3,025	£ 3,017	£ 3,140	£ 3,054	£ 2,977
	Schedule 4 Gic Items '000	292	292	304	296	286
	Schedule 4 Gic Cost per Item	£ 10.37	£ 10.34	£ 10.33	£ 10.30	£ 10.40
Actual 22/23	Schedule 4 Gic £'000	£ 2,916	£ 2,982	£ 3,133	£ 3,033	£ 3,450
	Schedule 4 Gic Items '000	287.6	292.7	300.4	287.8	320.0
	Schedule 4 Gic Cost per Item	£ 10.14	£ 10.19	£ 10.43	£ 10.54	£ 10.78

top 10 price increases (mainly due to short supply)			April (£)	May (£)	June (£)	July (£)	August (£)	Sept (£)	Oct (£)	Nov (£)	Movement from April
Name	Form	STR									
Aripiprazole	Tab	10mg	1.50	1.50	1.50	5.00	79.99	34.99	78.00	57.57	3738%
Aripiprazole	Tab	5mg	1.25	1.25	1.25	1.25	45.00	19.95	37.55	37.55	2904%
Temazepam	Tab	20mg	1.18	1.18	1.18	22.50	22.99	28.03	31.75	31.75	2591%
Temazepam	Tab	10mg	1.20	1.20	1.20	22.50	22.99	27.00	31.00	31.00	2483%
Aripiprazole	Tab	15mg	1.75	1.75	1.75	1.75	45.00	29.90	45.00	45.00	2471%
Nebivolol	Tab	2.5mg	1.69	1.69	1.69	1.69	28.48	28.48	19.99	19.99	1083%
Dustateride and Tamsulosin Hydrochloride	Tab	500mcg/400	1.93	1.93	1.93	3.90	4.16	19.80	19.80	19.80	926%
Alendronic	Tab	70mg	0.85	0.85	5.50	11.99	11.99	13.20	11.45	7.32	761%
Venafaxine	Tab	75mg	2.65	2.65	2.65	2.65	12.86	16.62	16.62	16.62	527%
Frovatriptan	Tab	2.5mg	2.24	3.09	3.09	3.06	3.06	11.48	13.27	13.27	492%

5. Responding to the COVID-19 Pandemic

5.1. Throughout 2021/22 the Local Mobilisation Plan (LMP) Covid-19 financial tracker was submitted quarterly to the Scottish Government, however in 2022/23 this has reverted to a monthly submission, to allow close monitoring of the impact of Covid Cost Improvement Programmes.

5.2. The following table summarises the expenditure which the HSCP has incurred to date and an estimate of future commitments for 2022/23. To date (in 2022/23) £1,782k has been spent responding to COVID-19, of which £380k relates to health services and, £1,402k relates to adult social care services.

Total Estimated Costs at 09/12/22							
Description of Cost Type	Health			Adult Social Care			TOTAL £000's
	Costs Incurred to Date £000's	Estimate of Future Commitments £000's	Total Costs £000's	Costs Incurred to Date £000's	Estimate of Future Commitments £000's	Total Costs £000's	
Additional Staff Costs	185	90	275	260	(0)	260	535
Provider Sustainability Costs			-	855	912	1,767	1,767
PPE	7	-	7			-	7
Community Hubs	9	3	12			-	12
Loss of Income			-	105	52	157	157
FHS costs	178	116	294			-	294
Other Costs	0	52	52	183	113	297	349
TOTAL	380	260	640	1,402	1,078	2,480	3,120

5.3. Funding of costs associated with COVID-19, for services delegated to the IJB, is routed through NHSGGC, and passed through to the IJB. In total, additional funding of £17.243m was received in 2021/22 reflecting funding in advance of need which is currently held in an earmarked reserve to address COVID-19 expenditure commitments in 2022/23.

5.4. As detailed in the following table the opening earmarked COVID-19 reserve was £17.242m.

Confirmed Funding Sources to Support the HSCP's COVID-19 Response	Funding c/f Earmarked Reserves £000's	New funding received 2022/23 £000's	Anticipated Funding Required 2022/23 £000's	Estimated Costs @ 16/09/22 £000's	Remaining Balance £000's
Covid - Intergration Authority Support	16,545			3,120	13,425
Covid - Community Living Change	697		0	0	697
Total	17,242	0	0	3,120	14,122

5.5. Currently, we are projecting that expenditure in 2022/23 will be £3.120m leaving a projected remaining balance of £14.122m.

5.6. As highlighted in the Chief Finance Officer's report to the IJB on 25 November the Scottish Government wrote to IJB Chief Officers and Chief Finance Officers to intimate their intention to reclaim surplus Covid19 reserves to be redistributed

across the sector to meet current Covid19 priorities. At this stage, the details in relation to process, values and timescale have not yet been confirmed.

6. Scottish Government Funding 2022/23

- 6.1. As highlighted in para 1.8 we have not yet received a number of ring-fenced allocations from the Scottish Government in respect of specific Scottish Government priorities. It is therefore not yet clear how the in-year budget will be impacted and what conditions will be attached to the funding when it is received, including whether it will be recurring or non-recurring.
- 6.2. 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.
- 6.3. The 2022/23 allocations received to date for the: Primary Care Improvement Fund (PCIF); Mental Health Action 15 (Action 15) and Alcohol and Drug Partnership (ADP) are summarised in Appendix 7.

7. Other Delegated Services

- 7.1. 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.
- 7.2. The Projected outturn position to 31 March 2022 is an overspend of £102k.

Client Group	Annual Budget £000's	Projection to Year End £000's	Variance £000's	%	
Housing Adaptations	829	931	(102)	-12%	overspend
Women's Aid	239	239	-	0%	breakeven
Grant Funding for Women's Aid	-	-	-	0%	breakeven
NET EXPENDITURE	1,068	1,170	(102)	-12%	overspend

8. Reserves

- 8.1. It is essential 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.
- 8.2. The opening IJB reserves position for 2022/23 was £51,049k comprising:
- COVID-19 Funding £17,242k;
 - Scottish Government Ring Fenced Monies £15,510k;
 - Grant Funding £534k and
 - IJB Earmarked Reserves £11,982k.

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.

- 8.3. As detailed in Appendix 8 and paragraph 4.3, based on current projections for 2022/23 a total of £7.546m of earmarked reserves have been drawn down to date.
- 8.4. 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. These will be drawn down in line with the flexible funding approach agreed with the Scottish Government.
- 8.5. As highlighted previously to members in relation to PCIP and ADP, the Scottish Government has confirmed that IJBs must draw down these reserves in the first instance and will only receive additional funding for their investment programme once this has been fully utilised. Overall funding will therefore be restricted to the reserves plus the difference between the original annual funding allocation and those reserve balances (an overall reduction in this year's assumed available funding).
- 8.6. In addition to the Scottish Government's funding changes to PCIP and ADP funding, there are also anticipated restrictions in other funding streams including Mental Health Action 15. This means a significant portion of Committed Reserves will be utilised during 2022/23.

Implications of the Report

- 1. **Financial** – Financial implications are discussed in full in the report above.
- 2. **HR & Organisational Development** – none
- 3. **Strategic Plan and Community Planning** - No specific implications from this report, however there continues to be alignment and reference with the IJB's Strategic and Financial Plans where possible.
- 4. **Wider Strategic Alignment** – none
- 5. **Legal** – This is in line with Renfrewshire IJB's Integration Scheme
- 6. **Property/Assets** – none.
- 7. **Information Technology** – none
- 8. **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.
- 9. **Fairer Duty Scotland**
- 10. **Health & Safety** – none.
- 11. **Procurement** – Implementation of the living wage impact on existing contracts with providers and their ability to deliver within the allocated funding package.
- 12. **Risk** – There are a number of risks which should be considered on an ongoing basis: adequate funding to deliver core services.
- 13. **Privacy Impact** – none.

List of Background Papers – None.

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Direction from the Integration Joint Board		
1.	Reference Number	270123-06
2.	Date Direction issued by IJB	27 January 2023
3.	Date from which Direction takes effect	27 January 2023
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, 251122-05
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 (2022-25), 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 strategic objectives and outcomes set out in the Strategic Plan 2022-25.
10.	Performance monitoring arrangements	Performance management is monitored and reported to every meeting of the IJB.
11.	Date of review of Direction	March 2023.

Appendix 1

HSCP Revenue Budget Position 1st April 2022 to 30th November 2022

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			Adjustment to Move Monies to Reserves	Projected Spend YTD (reflecting movements to reserves)	Variance		
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	%		£000's	£000's	£000's	%	
Employee Costs	62,258	3,143	-	4,555	-	69,955	67,386	2,570	3.7%	underspend	(1,136)	68,522	1,434	2.0%	underspend
Property Costs	311	50	-	33	-	394	485	(91)	-23.2%	overspend	-	485	(91)	-23.2%	overspend
Supplies and Services	13,039	701	(8,169)	389	-	5,960	6,127	(168)	-2.8%	overspend	-	6,127	(168)	-2.8%	overspend
Third Party Payments	52,210	362	-	27	-	52,599	53,102	(503)	-1.0%	overspend	-	53,102	(503)	-1.0%	overspend
Purchase Of Healthcare	1,973	53	-	(16)	-	2,010	2,015	(5)	-0.2%	overspend	-	2,015	(5)	-0.2%	overspend
Transport	584	(3)	-	-	-	581	339	242	41.6%	underspend	-	339	242	41.6%	underspend
Family Health Services	63,112	1,617	-	(1)	-	64,729	65,393	(665)	-1.0%	overspend	-	65,393	(665)	-1.0%	overspend
Support Services	48	-	-	12	-	60	49	11	18.4%	underspend	-	49	11	18.4%	underspend
Transfer Payments (PTOB)	5,141	(1,110)	-	49	-	4,080	3,921	159	3.9%	underspend	-	3,921	159	3.9%	underspend
Resource Transfer	15,473	(28)	(15,445)	-	-	-	-	-	0.0%	breakeven	-	-	-	0.0%	breakeven
Set Aside	42,386	-	-	-	-	42,386	42,386	-	0.0%	breakeven	-	42,386	-	0.0%	breakeven
COVID 19	-	-	-	1,174	-	1,174	1,174	-	0.0%	breakeven	-	1,174	-	0.0%	breakeven
Gross Expenditure	256,535	4,785	(23,614)	6,222	-	243,927	242,377	1,550	0.6%	underspend	(1,136)	243,513	414	0.2%	underspend
Income	(21,473)	(1,619)	-	-	(6,222)	(29,297)	(29,519)	222	-0.8%	underspend	-	(29,519)	222	-0.8%	underspend
NET EXPENDITURE	235,079	3,166	(23,614)	6,222	(6,222)	214,630	212,858	1,772	0.8%	underspend	(1,136)	213,994	636	0.3%	underspend

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			Adjustment to Move Monies to Reserves	Projected Spend YTD (reflecting movements to reserves)	Variance		
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	%		£000's	£000's	£000's	%	
Adults & Older People	55,377	2,161	-	1,116	(1,116)	57,537	57,754	(216)	-0.4%	overspend	(238)	57,992	(454)	-0.8%	overspend
Mental Health	17,025	1,234	-	606	(606)	18,259	17,820	439	2.4%	underspend	(136)	17,956	303	1.7%	underspend
Learning Disabilities	16,569	(802)	-	6	(6)	15,768	14,730	1,038	6.6%	underspend	(179)	14,909	858	5.4%	underspend
Children's Services	4,248	261	-	289	(289)	4,509	3,996	513	11.4%	underspend	(513)	4,509	-	0.0%	breakeven
Prescribing	25,003	(167)	-	-	-	24,836	25,469	(633)	-2.6%	overspend	633	24,836	-	0.0%	breakeven
Health Improvement & Inequalities	649	125	-	-	-	774	630	144	18.6%	underspend	(144)	774	-	0.0%	breakeven
FHS	37,624	1,125	-	-	-	38,749	38,749	-	0.0%	breakeven	-	38,749	-	0.0%	breakeven
Resources	4,103	(1,036)	-	3,017	(3,017)	3,067	2,883	184	6.0%	underspend	(184)	3,067	-	0.0%	breakeven
Hosted Services	7,715	293	-	14	(14)	8,007	7,632	375	4.7%	underspend	(375)	8,007	-	0.0%	breakeven
Resource Transfer	15,473	(28)	(15,445)	-	-	-	-	-	0.0%	breakeven	-	-	-	0.0%	breakeven
Social Care Fund	8,169	-	(8,169)	-	-	-	-	-	0.0%	breakeven	-	-	-	0.0%	breakeven
Set Aside	42,386	-	-	-	-	42,386	42,386	-	0.0%	breakeven	-	42,386	-	0.0%	breakeven
NET EXPENDITURE (before delegated)	234,339	3,166	(23,614)	5,048	(5,048)	213,891	212,048	1,843	0.9%	underspend	(1,136)	213,184	707	0.3%	underspend
Other Delegated Services	739	-	-	-	-	739	810	(71)	-9.6%	overspend	-	810	(71)	-9.6%	overspend
NET EXPENDITURE before COVID	235,079	3,166	(23,614)	5,048	(5,048)	214,630	212,858	1,772	0.8%	underspend	(1,136)	213,994	636	0.3%	underspend
COVID 19	-	-	-	1,174	(1,174)	-	-	-	-	breakeven	-	-	-	0.0%	breakeven
NET EXPENDITURE	235,079	3,166	(23,614)	6,222	(6,222)	214,630	212,858	1,772	0.8%	underspend	(1,136)	213,994	636	0.3%	underspend

HSCP Revenue Budget Position

1st April 2022 to 31st March 2023

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			Adjustment to Move Monies to Reserves £000's	Projected Spend to Year End (reflecting movements to reserves) £000's	Variance		
								£000's	%				£000's	%	
Employee Costs	91,983	4,639	-	6,815	-	103,437	99,608	3,829	3.7%	underspend	(1,704)	101,312	2,125	2.1%	underspend
Property Costs	453	72	-	49	-	574	709	(135)	-23.5%	overspend	-	709	(135)	-23.5%	overspend
Supplies and Services	19,482	1,052	(12,254)	574	-	8,854	9,110	(256)	-2.9%	overspend	-	9,110	(256)	-2.9%	overspend
Third Party Payments	75,414	523	-	39	-	75,976	76,703	(727)	-1.0%	overspend	-	76,703	(727)	-1.0%	overspend
Purchase Of Healthcare	2,960	79	-	(24)	-	3,015	3,022	(7)	-0.2%	overspend	-	3,022	(7)	-0.2%	overspend
Transport	843	(4)	-	-	-	839	490	349	41.6%	underspend	-	490	349	41.6%	underspend
Family Health Services	94,668	2,426	-	(1)	-	97,093	98,090	(997)	-1.0%	overspend	-	98,090	(997)	-1.0%	overspend
Support Services	70	-	-	17	-	87	71	16	18.4%	underspend	-	71	16	18.4%	underspend
Transfer Payments (PTOB)	7,426	(1,604)	-	71	-	5,893	5,663	230	3.9%	underspend	-	5,663	230	3.9%	underspend
Resource Transfer	23,209	(42)	(23,167)	-	-	-	-	-	0.0%	breakeven	-	-	-	0.0%	breakeven
Set Aside	63,579	-	-	-	-	63,579	63,579	-	0.0%	breakeven	-	63,579	-	0.0%	breakeven
COVID 19	-	-	-	1,713	-	1,713	1,713	-	0.0%	breakeven	-	1,713	-	0.0%	breakeven
Gross Expenditure	380,087	7,141	(35,421)	9,253	-	361,060	358,758	2,302	0.6%	underspend	(1,704)	360,462	598	0.2%	underspend
Income	(31,107)	(2,396)	-	-	(9,253)	(42,756)	(43,077)	321	-0.8%	underspend	-	(43,077)	321	-0.8%	underspend
NET EXPENDITURE	348,980	4,745	(35,421)	9,253	(9,253)	318,304	315,681	2,623	0.8%	underspend	(1,704)	317,385	919	0.3%	underspend

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			Adjustment to Move Monies to Reserves £000's	Projected Spend to Year End (reflecting movements to reserves) £000's	Variance		
								£000's	%				£000's	%	
Adults & Older People	80,445	3,227	-	1,644	(1,644)	83,672	83,971	(299)	-0.4%	overspend	(357)	84,328	(656)	-0.8%	overspend
Mental Health	25,432	1,807	-	908	(908)	27,239	26,598	641	2.4%	underspend	(204)	26,802	437	1.6%	underspend
Learning Disabilities	23,982	(1,148)	-	9	(9)	22,834	21,325	1,509	6.6%	underspend	(269)	21,594	1,240	5.4%	underspend
Children's Services	6,372	391	-	433	(433)	6,763	5,994	769	11.4%	underspend	(769)	6,763	-	0.0%	breakeven
Prescribing	37,504	(250)	-	-	-	37,254	38,204	(950)	-2.6%	overspend	950	37,254	-	0.0%	breakeven
Health Improvement & Inequalities	973	188	-	-	-	1,161	945	216	18.6%	underspend	(216)	1,161	-	0.0%	breakeven
FHS	56,436	1,687	-	-	-	58,123	58,123	-	0.0%	breakeven	-	58,123	-	0.0%	breakeven
Resources	6,154	(1,554)	-	4,525	(4,525)	4,600	4,324	276	6.0%	underspend	(276)	4,600	-	0.0%	breakeven
Hosted Services	11,572	439	-	21	(21)	12,011	11,448	563	4.7%	underspend	(563)	12,011	-	0.0%	breakeven
Resource Transfer	23,209	(42)	(23,167)	-	-	-	-	-	0.0%	breakeven	-	-	-	0.0%	breakeven
Social Care Fund	12,254	-	(12,254)	-	-	-	-	-	0.0%	breakeven	-	-	-	0.0%	breakeven
Set Aside	63,579	-	-	-	-	63,579	63,579	-	0.0%	breakeven	-	63,579	-	0.0%	breakeven
NET EXPENDITURE (before delegated)	347,912	4,745	(35,421)	7,540	(7,540)	317,236	314,511	2,725	0.9%	underspend	(1,704)	316,215	1,021	0.3%	underspend
Other Delegated Services	1,068	-	-	-	-	1,068	1,170	(102)	-9.6%	overspend	-	1,170	(102)	0.0%	overspend
NET EXPENDITURE before COVID	348,980	4,745	(35,421)	7,540	(7,540)	318,304	315,681	2,623	0.8%	underspend	(1,704)	317,385	919	0.3%	underspend
COVID 19	-	-	-	1,713	(1,713)	-	-	-	-	breakeven	-	-	-	0.0%	breakeven
NET EXPENDITURE	348,980	4,745	(35,421)	9,253	(9,253)	318,304	315,681	2,623	0.8%	underspend	(1,704)	317,385	919	0.3%	underspend

Appendix 2

Adult Social Care Revenue Budget Position 1st April 2022 to 9th December 2022

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			Adjustment to Move Monies to Reserves £000's	Projected Spend YTD (reflecting movements to reserves) £000's	Variance		
								£000's	%				£000's	%	
Employee Costs	25,122	1,350	-	314	-	26,787	26,329	458	1.7%	underspend	-	26,329	458	1.7%	underspend
Property Costs	244	62	-	-	-	306	341	(35)	-11.5%	overspend	-	341	(35)	-11.5%	overspend
Supplies and Services	1,370	(12)	-	179	-	1,537	1,454	83	5.4%	underspend	-	1,454	83	5.4%	underspend
Third Party Payments	52,210	362	-	27	-	52,599	53,102	(503)	-1.0%	overspend	-	53,102	(503)	-1.0%	overspend
Transport	582	(3)	-	-	-	579	337	242	41.7%	underspend	-	337	242	41.7%	underspend
Support Services	48	-	-	12	-	60	49	11	18.4%	underspend	-	49	11	18.4%	underspend
Transfer Payments (PTOB)	4,512	(1,110)	-	49	-	3,451	3,221	230	6.7%	underspend	-	3,221	230	6.7%	underspend
COVID 19	-	-	-	853	-	853	853	-	0.0%	breakeven	-	853	-	0.0%	breakeven
Gross Expenditure	84,088	649	-	1,434	-	86,172	85,687	485	0.6%	underspend	-	85,687	485	0.6%	underspend
Income	(19,343)	(590)	-	-	(1,434)	(21,367)	(21,590)	222	-1.0%	underspend	-	(21,590)	222	-1.0%	underspend
NET EXPENDITURE	64,745	59	-	1,434	(1,434)	64,804	64,097	707	1.1%	underspend	-	64,097	707	1.1%	underspend

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			Adjustment to Move Monies to Reserves £000's	Projected Spend YTD (reflecting movements to reserves) £000's	Variance		
								£000's	%				£000's	%	
Older People	42,052	(413)	-	464	(464)	41,640	42,225	(586)	-1.4%	overspend	-	42,225	(586)	-1.4%	overspend
Physical or Sensory Difficulties	4,657	560	-	-	-	5,217	5,080	137	2.6%	underspend	-	5,080	137	2.6%	underspend
Learning Difficulties	15,697	(984)	-	6	(6)	14,712	13,854	858	5.8%	underspend	-	13,854	858	5.8%	underspend
Mental Health Needs	1,887	792	-	27	(27)	2,679	2,377	303	11.3%	underspend	-	2,377	303	11.3%	underspend
Addiction Services	452	104	-	84	(84)	556	561	(6)	-1.0%	overspend	-	561	(6)	-1.0%	overspend
COVID 19	-	-	-	853	(853)	-	-	-	0.0%	breakeven	-	-	-	0.0%	breakeven
NET EXPENDITURE	64,745	59	-	1,434	(1,434)	64,804	64,097	707	1.1%	underspend	-	64,097	707	1.1%	underspend

Adult Social Care Revenue Budget Year End Position
1st April 2022 to 31st March 2023

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			Adjustment to Move Monies to Reserves £000's	Projected Spend to Year End (reflecting movements to reserves) £000's	Variance		
								£000's	%				£000's	%	
Employee Costs	36,288	1,950		454		38,692	38,031	661	1.7%	underspend		38,031	661	1.7%	underspend
Property Costs	352	90				442	493	(51)	-11.5%	overspend		493	(51)	-11.5%	overspend
Supplies and Services	1,979	(18)		259		2,220	2,100	120	5.4%	underspend		2,100	120	5.4%	underspend
Third Party Payments	75,414	523		39		75,976	76,703	(727)	-1.0%	overspend		76,703	(727)	-1.0%	overspend
Transport	840	(4)				836	487	349	41.7%	underspend		487	349	41.7%	underspend
Support Services	70			17		87	71	16	18.4%	underspend		71	16	18.4%	underspend
Transfer Payments (PTOB)	6,518	(1,604)		71		4,985	4,653	332	6.7%	underspend		4,653	332	6.7%	underspend
COVID 19				1,232		1,232	1,232	-	0.0%	breakeven		1,232	-	0.0%	breakeven
Gross Expenditure	121,461	937	-	2,072	-	124,470	123,770	700	0.6%	underspend	-	123,770	700	0.6%	underspend
Income	(27,940)	(852)			(2,072)	(30,864)	(31,185)	321	-1.0%	underspend		(31,185)	321	-1.0%	underspend
NET EXPENDITURE	93,521	85	-	2,072	(2,072)	93,606	92,585	1,021	1.1%	underspend	-	92,585	1,021	1.1%	underspend

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			Adjustment to Move Monies to Reserves £000's	Projected Spend to Year End (reflecting movements to reserves) £000's	Variance		
								£000's	%				£000's	%	
Older People	60,742	(596)		670	(670)	60,146	60,992	(846)	-1.4%	overspend		60,992	(846)	-1.4%	overspend
Physical or Sensory Difficulties	6,727	809				7,536	7,338	198	2.6%	underspend		7,338	198	2.6%	underspend
Learning Difficulties	22,673	(1,422)		9	(9)	21,251	20,011	1,240	5.8%	underspend		20,011	1,240	5.8%	underspend
Mental Health Needs	2,726	1,144		39	(39)	3,870	3,433	437	11.3%	underspend		3,433	437	11.3%	underspend
Addiction Services	653	150		122	(122)	803	811	(8)	-1.0%	overspend		811	(8)	-1.0%	overspend
COVID 19				1,232	(1,232)	-	-	-	0.0%	breakeven		-	-	0.0%	breakeven
NET EXPENDITURE	93,521	85	-	2,072	(2,072)	93,606	92,585	1,021	1.1%	underspend	-	92,585	1,021	1.1%	underspend

Appendix 3

Health Revenue Budget Position 1st April 2022 to 30th November 2022

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			Adjustment to Move Monies to Reserves	Projected Spend YTD (reflecting movements to reserves)	Variance		
								£000's	%				£000's	%	
Employee Costs	36,995	1,793	-	4,241	-	43,028	40,916	2,112	4.9%	underspend	(1,136)	42,052	976	2.3%	underspend
Property Costs	67	(12)	-	33	-	88	144	(56)	-63.6%	overspend	-	144	(56)	-63.6%	overspend
Supplies and Services	11,663	713	(8,169)	210	-	4,417	4,667	(251)	-5.7%	overspend	-	4,667	(251)	-5.7%	overspend
Purchase Of Healthcare	1,973	53	-	(16)	-	2,010	2,015	(5)	-0.2%	overspend	-	2,015	(5)	-0.2%	overspend
Family Health Services	63,112	1,617	-	(1)	-	64,729	65,393	(665)	-1.0%	overspend	-	65,393	(665)	-1.0%	overspend
Set Aside	42,386	-	-	-	-	42,386	42,386	-	0.0%	breakeven	-	42,386	-	0.0%	breakeven
Resource Transfer	15,473	(28)	(15,445)	-	-	-	-	-	0.0%	breakeven	-	-	-	0.0%	breakeven
COVID 19	-	-	-	321	-	321	321	-	100.0%	breakeven	-	321	-	0.0%	breakeven
Gross Expenditure	171,669	4,136	(23,614)	4,787	-	156,978	155,842	1,136	0.7%	underspend	(1,136)	156,978	0	0.0%	
Income	(2,075)	(1,029)	-	-	(4,787)	(7,891)	(7,891)	-	0.0%	breakeven	-	(7,891)	-	0.0%	
NET EXPENDITURE	169,594	3,107	(23,614)	4,787	(4,787)	149,087	147,951	1,136	0.8%	underspend	(1,136)	149,087	0	0.0%	

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			Adjustment to Move Monies to Reserves	Projected Spend YTD (reflecting movements to reserves)	Variance		
								£000's	%				£000's	%	
Addiction Services	262	9	-	-	-	271	271	-	0.0%	breakeven	-	271	-	0.0%	breakeven
Addiction Services - ADP	1,109	-	-	312	(312)	1,109	1,109	-	0.0%	breakeven	-	1,109	-	0.0%	breakeven
Adult Community Services	6,844	1,900	-	256	(256)	8,744	8,506	238	2.7%	underspend	(238)	8,744	-	0.0%	breakeven
Children's Services	4,248	261	-	289	(289)	4,509	3,996	513	11.4%	underspend	(513)	4,509	-	0.0%	breakeven
Learning Disabilities	873	183	-	-	-	1,055	876	179	17.0%	underspend	(179)	1,055	-	0.0%	breakeven
Mental Health	15,137	442	-	137	(137)	15,579	15,443	136	0.9%	underspend	(136)	15,579	-	0.0%	breakeven
Mental Health - Action 15	-	-	-	442	(442)	-	-	-	0.0%	breakeven	-	-	-	0.0%	breakeven
Hosted Services	7,715	293	-	14	(14)	8,007	7,632	375	4.7%	underspend	(375)	8,007	-	0.0%	breakeven
Prescribing	25,003	(167)	-	-	-	24,836	25,469	(633)	-2.6%	overspend	633	24,836	-	0.0%	breakeven
Gms	19,851	-	-	-	-	19,851	19,851	-	0.0%	breakeven	-	19,851	-	0.0%	breakeven
FHS Other	17,773	1,125	-	-	-	18,898	18,898	-	0.0%	breakeven	-	18,898	-	0.0%	breakeven
Planning & Health Improvement	649	125	-	-	-	774	630	144	18.6%	underspend	(144)	774	-	0.0%	breakeven
Primary Care Improvement Prog	-	559	-	2,898	(2,898)	559	559	-	0.0%	breakeven	-	559	-	0.0%	breakeven
Resources	4,103	(1,595)	-	119	(119)	2,507	2,323	184	7.3%	underspend	(184)	2,507	-	0.0%	breakeven
Set Aside	42,386	-	-	-	-	42,386	42,386	-	0.0%	breakeven	-	42,386	-	0.0%	breakeven
Resource Transfer	15,473	(28)	(15,445)	-	-	-	-	-	0.0%	breakeven	-	-	-	0.0%	breakeven
Social Care Fund	8,169	-	(8,169)	-	-	-	-	-	0.0%	breakeven	-	-	-	0.0%	breakeven
Covid 19	-	-	-	321	(321)	-	-	-	0.0%	breakeven	-	-	-	0.0%	breakeven
NET EXPENDITURE	169,594	3,107	(23,614)	4,787	(4,787)	149,087	147,951	1,136	0.8%	underspend	(1,136)	149,087	-	0.0%	

Health Budget Year End Position
1st April 2022 to 31st March 2023

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			Adjustment to Move Monies to Reserves £000's	Projected Spend to Year End (reflecting movements to reserves) £000's	Variance		
									%				£000's	%	
Employee Costs	55,492	2,689		6,361		64,542	61,374	3,168	4.9%	underspend	(1,704)	63,078	1,464	2.3%	underspend
Property Costs	101	(18)		49		132	216	(84)	-63.6%	overspend		216	(84)	-63.6%	overspend
Supplies and Services	17,494	1,070	(12,254)	315		6,625	7,001	(376)	-5.7%	overspend		7,001	(376)	-5.7%	overspend
Purchase Of Healthcare	2,960	79		(24)		3,015	3,022	(7)	-0.2%	overspend		3,022	(7)	-0.2%	overspend
Family Health Services	94,668	2,426		(1)		97,093	98,090	(997)	-1.0%	overspend		98,090	(997)	-1.0%	overspend
Set Aside	63,579					63,579	63,579		0.0%	breakeven		63,579	-	0.0%	breakeven
Resource Transfer	23,209	(42)	(23,167)			-	-		0.0%	breakeven		-	-	0.0%	breakeven
COVID 19				481		481	481		100.0%	breakeven		481	-	0.0%	breakeven
Gross Expenditure	257,503	6,204	(35,421)	7,181	-	235,467	233,763	1,704	0.7%	underspend	(1,704)	235,467	-	0.0%	breakeven
Income	(3,112)	(1,544)			(7,181)	(11,837)	(11,837)		0.0%	breakeven	-	(11,837)	-	0.0%	breakeven
NET EXPENDITURE	254,391	4,660	(35,421)	7,181	(7,181)	223,630	221,926	1,704	0.8%	underspend	(1,704)	223,630	-	0.0%	breakeven

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			Adjustment to Move Monies to Reserves £000's	Projected Spend to Year End (reflecting movements to reserves) £000's	Variance		
								£000's	%				£000's	%	
Addiction Services	393	14				407	407		0.0%	breakeven		407	-	0.0%	breakeven
Addiction Services - ADP	1,664			468	(468)	1,664	1,664		0.0%	breakeven		1,664	-	0.0%	breakeven
Adult Community Services	10,266	2,850		384	(384)	13,116	12,759	357	2.7%	underspend	(357)	13,116	-	0.0%	breakeven
Children's Services	6,372	391		433	(433)	6,763	5,994	769	11.4%	underspend	(769)	6,763	-	0.0%	breakeven
Learning Disabilities	1,309	274				1,583	1,314	269	17.0%	underspend	(269)	1,583	-	0.0%	breakeven
Mental Health	22,706	663		206	(206)	23,369	23,165	204	0.9%	underspend	(204)	23,369	-	0.0%	breakeven
Mental Health - Action 15	-			663	(663)	-	-		0.0%	breakeven		-	-	0.0%	breakeven
Hosted Services	11,572	439		21	(21)	12,011	11,448	563	4.7%	underspend	(563)	12,011	-	0.0%	breakeven
Prescribing	37,504	(250)				37,254	38,204	(950)	-2.6%	overspend	950	37,254	-	0.0%	breakeven
Gms	29,776					29,776	29,776		0.0%	breakeven		29,776	-	0.0%	breakeven
FHS Other	26,660	1,687				28,347	28,347		0.0%	breakeven		28,347	-	0.0%	breakeven
Planning & Health Improvement	973	188				1,161	945	216	18.6%	underspend	(216)	1,161	-	0.0%	breakeven
Primary Care Improvement Prog		839		4,347	(4,347)	839	839		0.0%	breakeven		839	-	0.0%	breakeven
Resources	6,154	(2,393)		178	(178)	3,761	3,485	276	7.3%	underspend	(276)	3,761	-	0.0%	breakeven
Set Aside	63,579					63,579	63,579		0.0%	breakeven		63,579	-	0.0%	breakeven
Resource Transfer	23,209	(42)	(23,167)			-	-		0.0%	breakeven		-	-	0.0%	breakeven
Social Care Fund	12,254		(12,254)			-	-		0.0%	breakeven		-	-	0.0%	breakeven
Covid 19				481	(481)	-	-			breakeven		-	-	0.0%	breakeven
NET EXPENDITURE	254,391	4,660	(35,421)	7,181	(7,181)	223,630	221,926	1,704	0.8%	underspend	(1,704)	223,630	-	0.0%	

Appendix 4

Renfrewshire Council 'Other Delegated Services' 1st April 2022 to 9th December 2022

Subjective Heading	Year to Date Budget £000's	Projection to Year End £000's	Variance £000's	%	
Employee Costs	141	141	-	0%	breakeven
Property Costs	-	-	-	0%	breakeven
Supplies and Services	6	6	-	0%	breakeven
Transport	2	2	-	0%	breakeven
Transfer Payments (PTOB)	629	699	(71)	-10%	overspend
Gross Expenditure	777	848	(71)	-10%	overspend
Income	(38)	(38)	-	0%	breakeven
NET EXPENDITURE	739	810	(71)	-10%	overspend

Client Group	Year to Date Budget £000's	Projection to Year End £000's	Variance £000's	%	
Housing Adaptations	574	645	(71)	-11%	overspend
Women's Aid	165	165	-	0%	breakeven
Grant Funding for Women's Aid	-	-	-	0%	breakeven
NET EXPENDITURE	739	810	(71)	-11%	overspend

1st April 2022 to 31st March 2023

Subjective Heading	Annual Budget £000's	Projection to Year End £000's	Variance £000's	%	
Employee Costs	203	203	-	0%	breakeven
Property Costs	-	-	-	0%	breakeven
Supplies and Services	9	9	-	0%	breakeven
Transport	3	3	-	0%	breakeven
Transfer Payments (PTOB)	908	1,010	(102)	-11%	overspend
Gross Expenditure	1,123	1,225	(102)	-11%	overspend
Income	(55)	(55)	-	0%	breakeven
NET EXPENDITURE	1,068	1,170	(102)	-11%	overspend

Client Group	Annual Budget £000's	Projection to Year End £000's	Variance £000's	%	
Housing Adaptations	829	931	(102)	-12%	overspend
Women's Aid	239	239	-	0%	breakeven
Grant Funding for Women's Aid	-	-	-	0%	breakeven
NET EXPENDITURE	1,068	1,170	(102)	-12%	overspend

2022/23 Adult Social Care Base Budget and In-Year Adjustments

	£k
2022/23 Renfrewshire HSCP Opening Budget:	93,521
Adult Social Care Budget as reported @ 27th May 2022	93,521
<u>Budget Adjustment posted in month 3</u>	
<u>Recurring:</u>	
Transfer of WAN connection to ICT for the CIRCLE	-3
Transfer of Winter Monies from Health for Additional Posts	88
Adult Social Care Budget as reported @ 9th December 2022	93,606

Appendix 6

2022/23 Health Financial Allocation to Renfrewshire HSCP	£k
2022/23 Renfrewshire HSCP Financial Allocation	190,812
Add: Set Aside	63,579
less: Budget Adjustments	
Social Care Fund	-12,254
Resource Transfer	-23,209
= base budget rolled over	218,928
RT Adjustments	1,192
Budget allocated as per 2022/23 Financial Allocation 31st May 2022	220,120
<u>Budget Adjustments posted in month 3</u>	
<u>Non-Recurring Additions</u>	
Adjustment to Prescribing	42
Budget allocated as per 2022/23 Financial Allocation 30th June 2022	220,162
<u>Budget Adjustments posted in month 4</u>	
<u>Additions</u>	
General Dental Services (NCL) incentive workload payments	1,687
<u>Non-Recurring:</u>	
FHS Prescribing	52
Budget allocated as per 2022/23 Financial Allocation 31st July 2022	221,901
<u>Budget Adjustments posted in month 5</u>	
<u>Additions</u>	
Renf Sesp Funding	207
Renf Sesp Funding Smoke Ces	13
Sesp Practice Nurse	45
<u>Non-Recurring:</u>	
Apremilast Cam Acute M5 June22	41
Budget allocated as per 2022/23 Financial Allocation 31st August 2022.	222,207
<u>Budget Adjustments posted in month 6</u>	
<u>Additions</u>	
Camchp29 Pcip Baseline Ni	3
<u>Non-Recurring:</u>	
Camchp47 Pcip Tranche 1	581
Camchp60 Phi Smoke Cess	35
Apremilast	32
Budget allocated as per 2022/23 Financial Allocation 30th September 2022.	222,858
<u>Budget Adjustments posted in month 7</u>	
<u>Additions</u>	
<u>Non-Recurring:</u>	
Aprem Acute Oct22 Accr Mvmt	8
Apremilast Acute Oct22 Actual	58
Camchp76 Mdt	996
Camchp77 Hcsw Band 2-4	1,012
Ldl Team From Ld To Hscps	23
Tariff Swap Adj 22/23 Ren	-505
Budget allocated as per 2022/23 Financial Allocation 31st October 2022.	224,450
<u>Budget Adjustments posted in month 8</u>	
<u>Additions</u>	
OU Student Cam	15
RT Adjustment	-1,150
<u>Non-Recurring:</u>	
Camchp 88 District Nursing	292
Gvp22090 Apremilast Sept 22	40
Gw Tariff Swap Adj 22/23 Gso	-17
Budget allocated as per 2022/23 Financial Allocation 30th November 2022.	223,630

Appendix 7

Scottish Government Funding Streams

Funding Description	2022/23											
	Opening Balance Earmarked Reserves £000's	Drawdown from Reserves £000's	Current Reserves Balance P8 £000's	Core Budget £000's	Per Allocation Letter £000's	Received @ 30th November £000's	Total Budget P8 £000's	Forecasted Expenditure £000's	Variance £000's	Funded By Creation of Notional Reserve £000's	Scottish Government Funding for Legal Commitments £000's	Revised Variance £000's
PCIF	4,347	4,347	-	260		581	5,188	8,574	- 3,041	1,704	1,337	-
Action 15	663	663	-	-	-	-	663	663	-	-		
ADP (includes all ADP Related Funding Streams)	2,551	577	1,974	1,640	-	-	2,217	2,217	-	-		
TOTAL	7,561	5,587	1,974	1,900	-	581	8,068	11,454	- 3,041	1,704	1,337	-

Note : No allocation letters for Action 15 to confirm funding for 22/23

Appendix 8

Movement in Ear Marked Reserves

HSCP Funded Earmarked Reserves	Opening Position 2022/23	Amounts Drawn Down in 2022/23	New Reserves 2022/23	Closing Position 2022/23	Movement in Reserves 2022/23	To be Drawn Down 2022/23	To be Drawn Down 2023/24	Ongoing
£000's	£000's	£000's	£000's	£000's	£000's			
Covid Funding	17,242	-1,713	0	15,529	-1,713			
Scottish Government Ring Fenced Monies carried forward:								
PCIP	4,347	-4,347	0	0	-4,347	✓		
PCTF Monies Allocated for Tests of Change and GP Support	216	-82	0	134	-82	✓		
GP Premises Improvement Fund	462	0	0	462	0	✓		
ADP Funding	2,551	-577	0	1,974	-577			
Mental Health Recovery and Renewal Funding	1,560	-343	0	1,217	-343			
Mental Health Action 15 (19/20)_(20/21)_(21/22)	663	-663	0	0	-663	✓		
District Nurse Recruitment Programme	312	-117	0	195	-117			
Winter Planning Monies / Care Home Liaison Monies	4,740	-641	0	4,099	-641			
Health Visiting	32	0	0	32	0	✓		
SG Pay Award and LW Health & Social Care (21/22)	340	0	0	340	0	✓		
Mental Health Dementia Funding	119	0	0	119	0	✓		
Public Health Improvement Monies	168	0	0	168	0			
Scottish Government Ring Fenced Monies carried forward	15,510	-6,770	0	8,740	-6,770	✓		
Grant Funding carried forward	534	-48	0	486	-48			
TOTAL RING FENCED MONIES TO BE CARRIED FORWARD	33,286	-8,531	0	24,755	-8,531			
ICT / Systems Related	643	-185	0	458	-185			
Premises Related	662	-49	0	613	-49			
Prescribing	2,000	0	0	2,000	0			✓
Other IJB Reserves	8,677	-485	0	8,192	-485			
HSCP Funded PCIP Commitments			1,704	1,704	1,704			
TOTAL EARMARKED RESERVES	45,268	-9,250	0	37,722	-7,546			