

To: Renfrewshire Integration Joint Board

On: 26 June 2020

Report by: Chief Finance Officer

Heading: Financial Report 1 April 2019 to 31 March 2020

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

1. Purpose

- 1.1. The purpose of this report is to advise the Integration Joint Board (IJB) of the Revenue Budget year-end outturn for the HSCP for the financial year 2019/20.

2. Recommendations

It is recommended that the IJB:

- Note the year-end financial position; and
- Approve the proposed transfers to Earmarked and General Reserves in Section 11 and Appendix 8 of this report.

3. Year End Outturn

- 3.1. Budget Monitoring throughout 2019/20 has shown the IJB projecting an underspend, prior to the transfer of balances to General and Earmarked Reserves at the financial year end which includes the transfer of specific ring-fenced monies (including Scottish Government funding for Primary Care Improvement, Mental Health Action 15 and ADP monies) in line with Scottish Government Guidance.
- 3.2. As detailed in the table below the IJB final outturn position for 2019/20 is an underspend of £4.351m, prior to the transfer of balances to Earmarked and General Reserves.

Division	Year End Outturn (prior to the transfer and draw down of balances to Earmarked Reserves)	Year End Outturn
Total Renfrewshire HSCP	Underspend £4.349m	Breakeven
Other Delegated Services	Underspend £0.002m	Underspend £0.002m
TOTAL	Underspend £4.351m	Underspend £0.002m

- 3.3. The IJB approved the drawdown of reserves throughout 2019/20, in order to deliver on specific commitments including e.g. funding to mitigate any delays in delivery of approved savings; Primary Care Improvement Plan and Action 15 carry forward monies; Health Visitors, and, GP premises improvement monies. The total amount drawn down in 2019/20 was £2.268m from earmarked reserves. Appendix 8 provides a summary of the IJB's reserves at 31 March 2020.
- 3.4. The key pressures are highlighted in Section 4.
- 3.5. Throughout the financial year, adjustments were 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 which were applied in 2019/20.

4. Renfrewshire HSCP Outturn

	Year End Outturn (prior to the transfer and draw down of balances to Earmarked Reserves)	Year End Outturn
Total Renfrewshire HSCP	Underspend £4.349m	Breakeven

- 4.1. The overall net underspend for the HSCP at 31 March 2020 was an underspend of £4.349m. This position is in line with budget monitoring reports to the IJB throughout 2019/20 which projected an underspend prior to the transfer of balances to General and Earmarked Reserves at the financial year-end.
- 4.2. The final HSCP outturn position includes the draw down from earmarked reserves as detailed in the following table and in Appendix 8.

Earmarked Reserves	Amounts Drawn Down in 2019/20 £000's
PCTF Monies Allocated in 16/17 and 17/18 for Tests of Change and GP Support	-78
Primary Care Improvement Program (19/20) (20/21)	-816
GP Premises Fund - Renfrewshire share of NHSGGC funding for GP premises improvement	-438
ADP Funding	-66
Single Point of Access Implementation (19/20)	-28
Funding to Mitigate Any Shortfalls in Delivery of Approved Savings from Prior Years	-150
Health Visiting	-149
Tannahill Diet and Diabetes Pilot Project	-15
Mental Health Action 15 (19/20) (20/21)	-306
Mile End Refurbishment	-11
Westland Gardens Refurbishment	-105
Care @ Home Refurbishment and Uniform Replacement	-46
Additional Support Costs for Transitioning Placement	-60
TOTAL EARMARKED RESERVES	-2,268

- 4.3. The main broad themes of the final outturn remain in line with those previously reported and include:

Adults and Older People	Year End Outturn
	Underspend £409k

- 4.3.1. The main pressures within Adults and Older People are in line with previous reports to the IJB throughout 2019/20, and mainly relate to:

- *Continued pressures within the Care at Home service* – the impact of keeping delayed discharges to a minimum has had a significant impact on these budgets throughout 2019/20.
- *Employee costs - Adult Social Care*
Underspends in employee costs reflecting vacancies due to recruitment issues, throughout all service areas. These underspends offset pressures within third party payments (payments for externally commissioned services) for the Care at Home service, reflecting the impact of increasing demand including, the impact of keeping delayed discharges to a minimum.
- *Addictions (including ADP)*
Underspend, reflecting the previous planned hold on recruitment, to enable new structures to be put in place, in line with the findings of the review of addiction services. Recruitment to posts within the new structure is actively under way.
- *Adult Community Services*
Underspend, reflecting significant ongoing turnover and recruitment and retention issues across the Rehabilitation and District Nursing services.

Mental Health	Year End Outturn
	Underspend £491k

- 4.3.2. The underspend within Mental Health Services reflects vacancies due to recruitment issues, throughout all mental health service areas. In addition, there are underspends within the Adult Placement budget reflecting current client numbers and their needs. These underspends offset pressures in relation to costs associated with bank and agency staff required to maintain the recommended safe staffing and skill mix for registered nurse to bed ratios (enhanced observations).

Learning Disabilities	Year End Outturn
	Overspend (£66k)

- 4.3.3. The overspend within Learning Disabilities is mainly due to pressures on the Adult placement budget reflecting the impact of increasing demand and SDS, along with costs associated with Ordinary Residence client care packages transferring to Renfrewshire HSCP.

Children's Services	Year End Outturn
	Underspend £310k

- 4.3.4. As previously reported, the underspend within Children's Services is mainly due to vacancies reflecting recruitment and retention issues across the service, including: School Nursing; Children and Adolescent Mental Health, Speech and Language Therapy, and Occupational therapy.

Health Improvement	Year End Outturn
	Underspend £232k

- 4.3.5. This underspend reflects non-recurring monies received in the latter part of 2019/20 which, due to time constraints could not be fully spent in 2019/20. A proportion of this underspend, £100k, has been moved to earmarked reserves to be drawn down in 2020/21 towards the funding of a Renfrewshire-wide Prevention and Early Intervention Programme.

Resources	Year End Outturn
	Overspend (£2,273)k

- 4.3.6. The mechanism to create reserves from the delegated Health budget to the IJB balance sheet is via the 'Resources Care Group' within the health ledger. Accounting for reserves through this Care Group ensures the client group year-end position is accurate, ensuring over and underspends within individual client groups are transparent. A number of accounting entries in relation to the draw down and creation of reserves are posted through this Care Group resulting in the overall net overspend of £2,273k.

Hosted Services	Year End Outturn
	Underspend £398k

- 4.3.7. The underspend in Hosted Services is mainly due to vacancies within the Primary Care screening service which are currently being recruited to, and, vacancies within the Podiatry Service which is in the final stages of implementing their new workforce profile. In addition, changes in procurement arrangements have significantly reduced the pressure on the podiatry supplies budgets in 2019/20.

Prescribing	Year End Outturn
	Underspend £501k

- 4.3.8. To assist in mitigating risks associated with prescribing cost volatility, the IJB, as part of its financial planning for 2019/20, agreed a net increase of £2.1m to the prescribing budget. This net increase was based on a number of assumptions, including the delivery of prescribing efficiencies and initiatives across NHS GGC, and the potential impact of tariff reductions and discount clawbacks.

This positive year-end outturn position includes: the impact of tariff reductions and discount clawbacks, which for 2019/20 are significantly higher than when the IJB agreed the prescribing budget for 2019/20; and, the movement of £443k to earmarked reserves to provide further resilience over 2020/21. This increase to the prescribing earmarked reserve is in anticipation that the delivery of 2020/21 prescribing efficiencies and initiatives are unlikely to be delivered in full, and, also to protect against cost and volume increases directly linked to the impact of COVID 19.

4.4. **Current Vacancy Position**

As highlighted throughout Section 4, and Appendices 1 to 3 of this report, Employee Costs contributed significantly to the overall year-end underspend position throughout all services. This was due to a combination of vacancies reflecting recruitment and retention issues across all services.

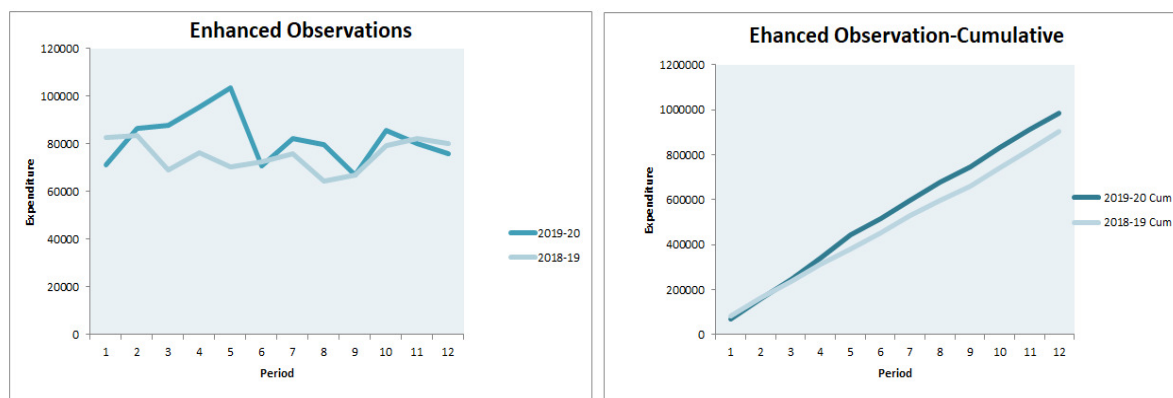
Appendices 10 and 11 provide a summary of the number and type of vacancies and the areas/ posts where these vacancies arose.

4.5. **Enhanced Observations**

As at 31 March 2020, expenditure on enhanced observations was £986.1k an increase of £84k from 2018/19. Members will be aware, as part of the 2018/19 Financial Plan a £900k budget was created for enhanced observations. It was

anticipated the cost of enhanced observations would increase in 2019/20 in line with the pay award and superannuation increase to approx. £981k. This means the service continues to work within the parameters of their enhanced observations budget.

The following graphs show the spend for both 2018/19 & 2019/20 highlighting the slight increase within 2019/20.



5. Responding to the Covid-19 Pandemic

- 5.1. In addition to the areas of pressure described in Section 4 of this report, the most significant challenge faced by Renfrewshire HSCP (since March 2020) and its partner organisations (and all HSCPs across Scotland) has been responding to the Covid-19 pandemic.
- 5.2. The HSCP responded rapidly to the emerging situation in March 2020, to ensure that services continued to be delivered safely and effectively, and, protect vulnerable people within our communities. The impact of Covid-19 on services delivered by the HSCP has been unprecedented. It has required a significant degree of service change within a short period of time, causing a surge in absence and ultimately having a substantial financial impact, the extent of which will become clearer as financial year 2020/21 progresses.
- 5.3. In response to the pandemic, Renfrewshire HSCP implemented a clear and structured approach to mobilisation and the implementation of service changes, led by the Local Response Management Team (LRMT) consisting of senior management within the partnership. Some of these service changes will continue long into the new financial year as the HSCP develops service recovery plans which reflect the 'new normal' context and the expected phased lifting of lockdown measures.
- 5.4. An estimate of the costs incurred in 2019/20 in relation to COVID 19 and the HSCP's mobilisation plan is included in the 2019/20 outturn position. A breakdown of which is summarised in the table below:

Type of Additional Spend Incurred	Estimated Cost
Employee Costs	£61,011
Agency Costs	£17,684
Training	£1,150
External Providers	£648,333
PPE	£97,449
ICT	£62,402
General Supplies	£489
TOTAL	£888,518

6. Scottish Government Funding 2019/20

- 6.1. As previously highlighted to members, the 2019/20 allocations for the: Primary Care Improvement Fund (PCIF); Mental Health Action 15 (Action 15) and Alcohol and Drug Partnership (ADP) have been issued. The Scottish Government confirmed that although the 2019/20 allocations were reduced by the level of earmarked reserves held by the IJB, this will not reduce the overall totality of their commitment to fund specific policy initiatives.
- 6.2. In line with Scottish Government requirements, 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 following table provides a summary of the year-end position of these three programmes:

Funding Description	2018/19				2019/20				
	Allocation	Received 1 st /2 nd Tranche	Balance held by SG for future years	Transfer to Earmarked Reserves	Allocation	Drawdown from Reserves	Received @ 31st March	Outstanding	Transfer to Earmarked Reserves
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Primary Care Improvement Fund	1.554	1.465	0.089	0.792	1.861	0.792	0.931	0.930	0.264
Mental Health Action 15	0.374	0.333	0.041	0.306	0.575	0.306	0.097	0.478	0.130
Alcohol and Drug Partnership	2.139	2.139	0.000	0.321	2.229	0.000	2.229	0.000	0.453
TOTAL	4.067	3.937	0.130	1.419	4.665	1.098	3.257	1.408	0.847

*Please note £264k of allocation not currently held by HSCP - Awaiting transfer of Budget from NHS GGC Corporate

7. Delegated Health Budget Update 2020/21

- 7.1. At its meeting of 20 March 2020/21, the IJB agreed to delegate responsibility for the Chief Officer in consultation with the Chair, to accept the 2020/21 delegated health budget subject to the expected uplift of 3% reflecting the Board's uplift for 2020/21 including any final adjustments in relation to recurring budget adjustments at month 12.
- 7.2. NHSGGC's draft financial plan for 2020/21 was presented to the NHSGGC Board in February 2020. An updated version was due to be presented at the April Board meeting however, due to the COVID pandemic this was not possible as the full NHSGGC Board did not meet in April as it has been replaced by an Interim Board. NHSGGC's Operational Plan has been suspended and both it and the supporting Financial Plan will require to be reviewed in light of the COVID pandemic. There will therefore be a delay in IJB's being given their formal 20/21 budget offer, however, it is anticipated it will be in line with the interim budget offer made in March.

8. Set Aside Budget

- 8.1. The Health Board is required to determine an amount set aside for integrated services provided by large hospitals. There is an expectation that for the 2019/20 annual accounts that Health Boards and Integration Authorities agree

a figure for the sum set aside to be included in their respective Annual Accounts.

- 8.2. NHS GG&C are now in a position to report the set aside figures based on actual expenditure which has resulted in the restatement of 18/19 figures which were previously based on a notional budget figure. The notional budgets for set aside were based on NRAC activity and information from the cost book and were very high level. Actual figures are now based on a much more detailed approach including actual spend and activity for each year.
- 8.3. The set aside figure agreed with the Health Board for 2019/20 is £56.497m.
- 8.4. Work has been undertaken by all six HSCPs in GGC to develop a system wide strategic commissioning plan in partnership with the NHS Board and Acute Services Division and in line with the IJB's Strategic Plan. The draft Plan outlines how we intend to support people better in the community and develop alternatives to hospital care so that we can safely reduce the over-reliance on unscheduled care services.
- 8.5. The draft Plan will be presented to the IJB in June 2020, with a supporting cover paper asking members to: note the work undertaken to date; note that the final Plan will need to be updated to reflect the impact of COVID; and recommend an updated Plan will be brought back to a future meeting of the IJB.

9. Services Hosted by other HSCP's

- 9.1. Appendix 7 provides a summary of all hosted services across Greater Glasgow and Clyde. There is no risk sharing arrangement in place in relation to hosted services therefore each IJB is responsible for managing the services they host.

10. Other Delegated Services

Description	Full Year Budget	Final Outturn	Variance
Housing Adaptations	£829k	£829k	£0k
Women's Aid	£85k	£83k	£2k
Total	£914k	£912k	£2k

- 10.1. The table above 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.
- 10.2. The summary position for the period to 31 March 2020 is an underspend of £2k.

11. Reserves

- 11.1. As detailed in Appendix 8, the opening IJB reserves position for 2019/20 was £5.473m. This figure comprised £4.543m of earmarked reserves and £0.930m of General Reserves.
- 11.2. As detailed in Appendix 8 and paragraph 4.2 the total amount drawn down from IJB reserves in 2019/20 was £2.268m.
- 11.3. Consistent with the IJB's Reserves Policy Members the IJB is required to decide how it wishes to treat the in-year underspend of £4.349m identified in 4.1:

- The assessment of risk by the Chief Finance Officer confirms that there is a requirement to continue to move towards the IJB's aim of securing general reserves of 2% over the medium term, where it is prudent to so, and depending on the financial performance of the IJB and the availability of funds which can support this increase. Given the level of the in-year underspend in 2019/20, it is therefore the recommendation of the Chief Finance Officer, that the IJB transfer £0.471m of the in-year underspend to general reserves, taking into account the risks faced by the IJB, and impact of current and new demand, projected reductions in future funding and the need for saving plans. This would mean the opening general reserves balance would be 0.5% of the 2020/21 net budget (not including set aside) this is in line with the reserve target approved by the IJB and represents good progress towards the 2% target set by the IJB's Reserve Policy.
- It is the recommendation of the Chief Finance Officer that the balance of the in-year underspend, £3.878m, is transferred to earmarked reserves as a number of commitments were made in 2019/20 in relation to local and national priorities which will not be complete until future years. Therefore, to ensure funding is in place to deliver on these commitments this funding needs to be earmarked. In addition, as some of this balance relates to ring-fenced funding from the SG to meet specific commitments it must be carried forward to meet the conditions attached to the receipt of this funding.

11.4. Members are therefore asked to approve the following new earmarked and general reserves for draw down as required, totalling £4.349m.

Proposed Reserves for Approval

Earmarked Reserves	New Reserves	To be Drawn Down 2020/21	To be Drawn Down 2021/22	Ongoing
	£000's			
Primary Care Improvement Program (19/20)_(20/21)	264	✓		
GP Premises Fund - Renfrewshire share of NHSGGC funding for GP premises improvement	153	✓		
District Nurse 3 year Recruitment Programme	33			✓
Prescribing	443	✓	✓	
ADP Funding	283	✓		
Facilitation of Multi-Discp teams in GP Practices - Renfrewshire Share of NHSGGC Programme	49	✓		
Funding to Mitigate Any Shortfalls in Delivery of Approved Savings from Prior Years	1,080	✓		
Mental Health Action 15 (19/20)_(20/21)	130	✓		
HSCP Transformation Programme Funding 20/21_23/24	1,329			✓
Renfrewshire Wide Prevention and Early Intervention Programme	100	✓	✓	
Henry Programme - Pre 5 Obesity Training	15	✓		
TOTAL EARMARKED RESERVES	3,878			

General Reserves	New Reserves
	£000's
Renfrewshire HSCP - Health delegated budget under spend carried forward	471
TOTAL GENERAL RESERVES	471
OVERALL RESERVES POSITION	4,349

11.5. In with the recommendations from 'The Ministerial Strategic Group' who requested that timescales for the use of reserves are identified, the table above and Appendix 8 provide details of the expected timescale for the use of all earmarked reserves.

12. Living Wage

12.1. Summary of 2019/20 Living Wage

To date, 5 out of 7 Care at Home providers have accepted our 2019/20 increase, the remaining 2 have been unable to agree due to travel time. For Supported Living, all 10 providers have accepted the increase for both day hours and sleepovers. The 4 Contracted providers of adult residential services were offered and agreed to an increase of 3.40% in line with the increase for the NCHC 19/20. Renfrewshire HSCP continues to review out of area placements and offer uplifts in line with either the Scotland Excel Framework Agreement, the host local authority rate, or, offer a rate that allows the payment of the Living Wage for 2019/20. All Scottish Living uplifts were backdated to the 1st May 2019.

12.2. Summary of 2020/21 Scottish Living Wage (SLW)

For 2020/21, the new Living Wage rate has been set at £9.30, an increase of 30p from the 2019/20 rate. In line with the current practice adopted for uprating provider rates to reflect Living Wage increases, a 3.3% increase will be applied as per communication issued by the Scottish Government.

All contracted providers of care at home services and supported living services have been offered an increase to allow the payment of the new Living Wage rate. To date 5 Care at Homes providers have accepted the increase, we await a response from the remaining 2. For supported living services, 5 providers have accepted the increase, we await a response from the remaining 5.

The 4 Contracted providers of adult residential services within Renfrewshire have been offered an increase of 3.3% for the payment of the new Scottish Living Wage.

All Scottish Living Wage uplifts will be from the 6th April 2020 as per the Guidance for Commissioned Services issued by COSLA in consultation with the Scottish Government on the 17th April 2020

13. National Care Home Contract 2020/21

- 13.1. The terms of the contract for 2020/21 were negotiated by COSLA and Scotland Excel, with Scottish Care and the Coalition of Care and Support Providers in Scotland (CCPS). An increase of 3.54% for Residential Care and 3.51% for Nursing Care was agreed which includes an allowance to support delivery of the Living Wage for 2020/21 of £9.30 per hour to all care staff from 6th April 2020. A Minute of Variation (MOV) will be issued to providers of care homes for older adults in Renfrewshire for their acceptance of the payment of the new Living Wage rate for 2020/21.

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		
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1.	Reference Number	260620-04
2.	Date Direction issued by IJB	26 June 2020
3.	Date from which Direction takes effect	26 June 2020
4.	Direction to	Renfrewshire Council
5.	Does the Direction supersede, amend or cancel a previous Direction – if yes include IJB reference number	No
6.	Functions covered by the Direction	All functions delegated to the IJB from Renfrewshire Council and NHS Greater Glasgow and Clyde
7.	Full text of Direction	Renfrewshire Council is directed to carry forward reserves totalling £4.349m on behalf of the IJB as outlined in Report “Financial Report 1 April 2019 to 31 March 2020”
8.	Budget allocated by IJB to carry out Direction.	£4.349m in reserves carried forward.
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	June 2021.

Appendix 1

HSCP Revenue Budget Position 1st April 2019 to 31st March 2020

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 £000's	Variance		
								£000's	%	
Employee Costs	76,710	4,819		1,234		82,763	80,130	2,634	3%	underspend
Property Costs	388	102		116		606	708	(101)	-17%	overspend
Supplies and Services	20,767	769	(12,254)	858		10,140	13,188	(3,048)	-30%	overspend
Third Party Payments	57,718	9,228		60		67,006	67,461	(455)	-1%	overspend
Purchase Of Healthcare	2,466	844		-		3,310	3,415	(105)	-3%	overspend
Transport	805	15		-		820	747	73	9%	underspend
Family Health Services	80,605	7,104		-		87,709	87,201	508	1%	underspend
Support Services	70	-		-		70	58	12	17%	underspend
Transfer Payments (PTOB)	4,256	(286)		-		3,970	3,779	191	5%	underspend
Resource Transfer	19,037	1,960	(20,997)	-		-	-	-	0%	breakeven
Set Aside	31,242	25,255		-		56,497	56,497	-	0%	breakeven
Gross Expenditure	294,065	49,809	(33,251)	2,268	-	312,891	313,184	(293)	0%	overspend
Income	(30,188)	(9,120)			(2,268)	(41,576)	(41,871)	295	-1%	underspend
NET EXPENDITURE	263,877	40,689	(33,251)	2,268	(2,268)	271,315	271,313	2	0%	underspend

HSCP Revenue Budget Position
1st April 2019 to 31st March 2020

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	Variance		
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Adults & Older People	65,079	(223)		151	(151)	64,856	64,447	409	1%	underspend
Mental Health	20,975	2,238		307	(307)	23,213	22,722	491	2%	underspend
Learning Disabilities	15,744	772		165	(165)	16,516	16,582	(66)	0%	overspend
Children's Services	5,413	733		149	(149)	6,146	5,836	310	5%	underspend
Prescribing	35,302	919		-	-	36,221	35,720	501	1%	underspend
Health Improvement & Inequalities	880	162		-	-	1,042	810	232	22%	underspend
FHS	43,155	5,380		-	-	48,534	48,534	-	0%	breakeven
Resources	3,302	2,750		1,275	(1,275)	6,053	8,327	(2,273)	-38%	overspend
Hosted Services	10,580	743		221	(221)	11,324	10,926	398	4%	underspend
Resource Transfer	19,037	1,960	(20,997)			-	-	-	0%	breakeven
Social Care Fund	12,254	-	(12,254)			-	-	-	0%	breakeven
Set Aside	31,242	25,255				56,497	56,497	-	0%	breakeven
Other Delegated Services	914	-				914	912	2	0%	underspend
NET EXPENDITURE	263,877	40,689	(33,251)	2,268	(2,268)	271,315	271,313	2	0%	underspend

Appendix 2

Health Budget Year End Position 1st April 2019 to 31st March 2020

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 £000's	Variance		
								£000's	%	
Employee Costs	44,796	4,451		1,234		50,481	48,224	2,258	4%	underspend
Property Costs	36					36	94	(57)	-157%	overspend
Supplies and Services	18,283	1,384	(12,254)	812		8,225	10,835	(2,610)	-32%	overspend
Purchase Of Healthcare	2,466	844				3,310	3,415	(105)	-3%	overspend
Family Health Services	80,605	7,104				87,709	87,201	508	1%	underspend
Set Aside	31,242	25,255				56,497	56,497	-	0%	breakeven
Resource Transfer	19,037	1,960	(20,997)			-	-	-		
Gross Expenditure	196,466	40,997	(33,251)	2,046	-	206,258	206,266	(8)	0%	breakeven
Income	(3,120)	(1,376)			(2,046)	(6,542)	(6,550)	8	0%	underspend
NET EXPENDITURE	193,346	39,621	(33,251)	2,046	(2,046)	199,716	199,716	-	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 £000's	Variance		
								£000's	%	
Addiction Services	2,684	22		66	(66)	2,707	2,695	11	0%	underspend
Adult Community Services	9,786	46		28	(28)	9,832	9,335	497	5%	underspend
Children's Services	5,413	733		149	(149)	6,146	5,836	310	5%	underspend
Learning Disabilities	1,085	90				1,175	1,021	154	13%	underspend
Mental Health	18,626	1,561		307	(307)	20,187	20,015	172	1%	underspend
Hosted Services	10,580	743		221	(221)	11,324	10,926	398	4%	underspend
Prescribing	35,302	919				36,221	35,720	501	1%	underspend
Gms	22,009	2,822				24,830	24,830	-	0%	breakeven
FHS Other	21,146	2,558				23,704	23,704	-	0%	breakeven
Planning & Health Improvement	880	162				1,042	810	232	22%	underspend
Primary Care Improvement Prog		837		1,245	(1,245)	837	837	0	0%	overspend
Resources	3,302	1,914		30	(30)	5,216	7,490	(2,275)	-44%	overspend
Set Aside	31,242	25,255				56,497	56,497	-	0%	breakeven
Resource Transfer	19,037	1,960	(20,997)			-	-	-		
Social Care Fund	12,254		(12,254)			-	-	-		
NET EXPENDITURE	193,346	39,621	(33,251)	2,046	(2,046)	199,716	199,716	-	0%	breakeven

Appendix 3

Adult Social Care Revenue Budget Year End Position 1st April 2019 to 31st March 2020

Subjective Heading	Annual Budget £000's	In year adjustments £000's	Drawdown From Reserves £000's	Reserves Budget Adjustments £000's	Revised Budget £000's	Projected Spend to Year End £000's	Variance		
							£000's	%	
Employee Costs	31,809	368			32,177	31,798	379	1.2%	underspend
Property Costs	352	102	116		570	614	(44)	-7.7%	overspend
Supplies and Services	2,469	(615)	46		1,900	2,339	(439)	-23.1%	overspend
Third Party Payments	57,718	9,228	60		67,006	67,461	(455)	-0.7%	overspend
Transport	800	15			815	737	78	9.6%	underspend
Support Services	70				70	58	12	17.1%	underspend
Transfer Payments (PTOB)	3,309	(286)			3,023	2,835	188	6.2%	underspend
Gross Expenditure	96,527	8,812	222	-	105,561	105,842	(281)	-0.3%	overspend
Income	(26,910)	(7,744)		(222)	(34,876)	(35,157)	281	-0.8%	underspend
NET EXPENDITURE	69,617	1,068	222	(222)	70,685	70,685	-	0.0%	breakeven

Care Group	Annual Budget £000's	In year adjustments £000's	Drawdown From Reserves £000's	Reserves Budget Adjustments £000's	Revised Budget £000's	Projected Spend to Year End £000's	Variance		
							£000's	%	
Older People	45,915	(1,976)	57	(57)	43,939	44,249	(310)	-0.7%	overspend
Physical or Sensory Difficulties	6,028	1,548			7,576	7,442	134	1.8%	underspend
Learning Difficulties	14,659	682	165	(165)	15,341	15,561	(220)	-1.4%	overspend
Mental Health Needs	2,349	677			3,026	2,707	319	10.5%	underspend
Addiction Services	666	137			803	726	77	9.6%	underspend
NET EXPENDITURE	69,617	1,068	222	(222)	70,685	70,685	-	0.0%	breakeven

Other Delegated Services
1st April 2019 to 31st March 2020

Subjective Heading	Annual Budget £000's	Projection to Year End £000's	Variance £000's	%	
Employee Costs	105	108	(3)	-3%	overspend
Property Costs			-	0%	breakeven
Supplies and Services	15	14	1	7%	underspend
Transport	5	10	(5)	-50%	overspend
Support Services			-	0%	breakeven
Transfer Payments (PTOB)	947	944	3	0%	underspend
Gross Expenditure	1,072	1,076	(4)	-45%	overspend
Income	(158)	(164)	6	-4%	underspend
NET EXPENDITURE	914	912	2	-49%	underspend

Client Group	Annual Budget £000's	Projection to Year End £000's	Variance £000's	%	
Housing Adaptations	829	829	-	0%	breakeven
Women's Aid	85	83	2	2%	underspend
Grant Funding for Women's Aid	-	-	-	0%	breakeven
NET EXPENDITURE	914	912	2	2%	underspend

2019/20 Adult Social Care Base Budget and In-Year Adjustments	
	£k
2019/20 Renfrewshire HSCP Opening Budget:	69,617.0
Additions:	
Non Recurring Drawdown of Council Reserves	1,231.7
SWIFT Hosting Costs	-23.0
	70,825.7
<u>Budget Adjustments posted in month 13</u>	
<u>Recurring:</u>	
Telephone Budget Transferred to Corporate	-109.0
Outlook Licences Transferred to ICT	-12.4
Network Upgrade Transferred to ICT	-0.4
	-121.8
<u>Non-Recurring:</u>	
Backsneddon Costs to Finance & Resources	-19.2
Adult Social Care Budget as reported @ 31st March 2020	70,684.7

Appendix 6

2019/20 Health Base Budget and In-Year Adjustments		£k
2019-20 Renfrewshire HSCP Financial Allocation		162,104.0
Add: Set Aside		31,242.0
less: Budget Adjustments		
Social Care Fund		-12,254.0
Resource Transfer		-20,662.0
	= base budget rolled over	160,430.0
Additions:		
Continuing Care - Transfer		1,128.0
Budget Uplift - 2.54%		3,040.0
Family Health Service Adjustment		969.9
Smoking Cessation Funding		65.2
		5,203.1
Non-Recurring:		
Cognitive Behavioural Therapist Posts - Psychology review		150.0
Budget allocated as per 2019/20 Financial Allocation 31st May 2019		165,783.1
Budget Adjustments posted in month 3		
Non-Recurring:		
Funding from Health Board for Primary Care Screening Posts		86.7
Health Budget as reported @ 30th June 19		165,869.8
Budget Adjustments posted in month 4		
Additions:		
Superann Increase - Funding from Scottish Government		2,055.8
Non-Recurring:		
Transfer to Resource Transfer		-300.0
Health Budget as reported @ 31st July 19		167,625.6
Budget Adjustments posted in month 5		
Additions:		
Hospice Superann		56.0
Reductions:		
Primary Care Contract transferred to Board		-100.5
Non-Recurring:		
ADP Funding		256.2
Action 15		96.8
Prescribing Tariff Swap		-698.6
GMS Adjustment		911.9
		566.3
Health Budget as reported @ 31st August 2019		168,147.4
Budget Adjustments posted in month 6		
Additions:		
GP Subcommittee Funding		111.8
Reductions:		
Violence Reduction Post - Moved to Glasgow City		-50.0
Non-Recurring:		
GP Premises Supporting Improvements		101.5
Primary Medical Services (PMS) - Provision & Support		360.9
		462.4
Health Budget as reported @ 30th September 2019		168,671.6
Budget Adjustments posted in month 7		
Additions:		
GMS Adjustment		1,860.9
Non-Recurring:		
Scottish Government - Funding for Paid As If At Work 17-18		14.4
Primary Care Screening - HPV Boys Campaign		25.9
		40.3
Health Budget as reported @ 31st October 2019		170,572.8
Budget Adjustments posted in month 8		
Non-Recurring:		
Mental Health Outcomes Funding from Scottish Government		279.6
GMS Adjustment		-7.8
		271.8
Health Budget as reported @ 30th November 2019		170,844.6
Budget Adjustments posted in month 9		
Non-Recurring:		
Smoking Prevention Monies from Scottish Government		36.0
GMS Adjustment		517.8
		553.8
Health Budget as reported @ 31st December 2019		171,398.4
Budget Adjustments posted in month 10		
Non-Recurring:		
Funding from Scottish Government - CAMCHP123 ADP LOCAL IMP FUND		320.8
GMS Adjustment		359.1
		679.9
Health Budget as reported @ 31st January 2020		172,078.3
Budget Adjustments posted in month 11		
Additions:		
Set Aside Adjustment		24,685.0
Non-Recurring:		
PCIP Tranche 3 Funding		667.2
GP Premises Supporting Improvements		67.7
GMS Adjustment		-34.7
Revenue to Capital - Primary Care Support		-7.5
		692.7
Health Budget as reported @ 28th February 2020		197,456.0
Budget Adjustments posted in month 12		
Additions:		
GMS Adjustment		971.3
Non-Recurring:		
Anticipated Funding for COVID 19 expenditure 19-20		909.8
GMS Adjustment		-206.1
Set Aside Adjustment		570.0
Funding For Henry Programme - Pre 5 Obesity Training		15.0
		1,288.7
Health Budget as reported @ 31st March 2020		199,716.0

Appendix 7

Partnership Hosted Budget Position at 31 March 2020

Host	Service	Actual Net Expenditure to Date	Budgeted Net Expenditure to Date	Variance to Date
East Dunbartonshire	Oral Health	£9,834,812	£9,820,171	£14,641
	Total	£9,834,812	£9,820,171	£14,641
East Renfrewshire	SCTI	£118,662	£148,988	-£30,326
East Renfrewshire	Learning Disability	£8,359,362	£8,361,464	-£2,102
	Total	£8,478,024	£8,510,452	-£32,428
Glasgow	Continence	£3,876,864	£4,017,302	-£140,438
Glasgow	Sexual Health	£10,170,910	£11,004,985	-£834,076
Glasgow	Mh Central Services	£6,871,677	£6,285,189	£586,488
Glasgow	MH Specialist services	£10,137,509	£11,298,080	-£1,160,571
Glasgow	Alcohol + Drugs Hosted	£16,112,699	£16,869,165	-£756,466
Glasgow	Prison Healthcare	£7,300,414	£7,518,383	-£217,969
Glasgow	HC In Police Custody	£2,321,505	£2,656,919	-£335,414
Glasgow	Old Age Psychiatry	£16,545,390	£16,948,129	-£402,740
Glasgow	General Psychiatry	£40,074,926	£37,886,699	£2,188,227
	Total	£113,411,893	£114,484,852	-£1,072,958
Inverclyde	General Psychiatry	£6,141,820	£5,622,836	£518,984
Inverclyde	Old Age Psychiatry	£3,594,707	£3,441,894	£152,813
	Total	£9,736,527	£9,064,730	£671,797
Renfrewshire	Podiatry	£6,732,195	£6,964,477	-£232,283
Renfrewshire	Primary Care support	£4,144,772	£4,359,332	-£214,560
Renfrewshire	General Psychiatry	£7,479,719	£7,409,796	£69,922
Renfrewshire	Old Age Psychiatry	£6,800,216	£6,683,487	£116,729
	Total	£25,156,901	£25,417,093	-£260,191
West Dunbartonshire	MSK Physio	£6,370,000	£6,491,696	-£121,696
West Dunbartonshire	Retinal Screening	£815,416	£779,886	£35,530
West Dunbartonshire	Old Age Psychiatry	£1,004,099	£1,593,146	-£589,047
	Total	£8,189,515	£8,864,727	-£675,213
Total		£174,807,672	£176,162,024	-£1,354,352

Consumed By:-	
Glasgow	£101,734,905
East Dunbartonshire	£9,172,846
East Renfrewshire	£9,001,733
Renfrewshire	£27,327,277
Inverclyde	£15,014,510
West Dunbartonshire	£12,556,401
Total	£174,807,672

Appendix 8

Movement in Reserves

Earmarked Reserves	Opening Position 2019/20	Amounts Drawn Down in 2019/20	New Reserves	Closing Position 2019/20	Movement in Reserves 2019/20	To be Drawn Down 2019/20 c.£000's	To be Drawn Down 2020/21	To be Drawn Down 2021/22	Ongoing
	£000's	£000's	£000's	£000's	£000's				
PCTF Monies Allocated for Tests of Change and GP Support	458	-78		380	-78	-78	✓		
Primary Care Improvement Program (19/20)_(20/21)	816	-816	264	264	-552	-816	✓		
GP Premises Fund - Renfrewshire share of NHSGGC funding for GP premises improvement	562	-438	153	277	-286	-438	✓		
District Nurse 3 year Recruitment Programme	161		41	202	41				✓
Prescribing	557		443	1,000	443		✓	✓	
ADP Funding	321	-66	453	708	387	-66	✓		
Facilitation of Multi-Discp teams in GP Practices - Renfrewshire Share of NHSGGC Programme	0		49	49	49		✓		
Tec Grant	20			20	0		✓		
Single Point of Access Implementation (19/20)	28	-28		0	-28	-28			
Funding to Mitigate Any Shortfalls in Delivery of Approved Savings from Prior Years	150	-150	1,080	1,080	930	-150	✓		
Health Visiting	181	-149		32	-149	-149	✓		
Tannahill Diet and Diabetes Pilot Project	15	-15		0	-15	-15			
Mental Health Improvement Works	150			150	0		✓		
Mental Health Action 15 (19/20)_(20/21)	306	-306	130	130	-176	-306	✓		
Mental Health Strategy Interim Support Pending Completion of Psychology Review	0		115	115	115		✓		
HSCP Transformation Programme Funding for Temp Staff in Post	0		500	500	500		✓	✓	
HSCP Transformation Programme Funding 20/21_23/24	0		1,329	1,329	1,329				✓
ICT Swift Update Costs	27			27	0		✓		
Information Communication Funding - Care @ Home Scheduling System	0		882	882	882		✓	✓	
Training for Mental Health Officers in HSCP	0		288	288	288		✓	✓	
Mile End Refurbishment	100	-11		89	-11	-11	✓		
LA Care Home Refurbishment	300			300	0		✓		
Westland Gardens Refurbishment	105	-105		0	-105	-105			
Eclipse Support Costs (2 Year)	156			156	0		✓	✓	
Care @ Home Refurbishment and Uniform Replacement	70	-46		24	-46	-46	✓		
Additional Support Costs for Transitioning Placement	60	-60		0	-60	-60			
Renfrewshire Wide Prevention and Early Intervention Programme	0		100	100	100		✓	✓	
Henry Programme - Pre 5 Obesity Training	0		15	15	15		✓		
TOTAL EARMARKED RESERVES	4,543	-2,268	5,841	8,116	3,573	-2,268			

General Reserves	Opening Position 2019/20	Amounts Drawn Down in 2019/20	New Reserves	Closing Position 2019/20	Movement in Reserves 2019/20
	£000's	£000's	£000's	£000's	£000's
Renfrewshire HSCP - Health delegated budget under spend carried forward	930		471	1,401	471
TOTAL GENERAL RESERVES	930	0	471	1,401	471
OVERALL RESERVES POSITION	5,473	-2,268	6,312	9,517	4,044

Appendix 9

Renfrewshire HSCP Vacancies as at Period 13 per Grade

Grade	Adult Comm Care	Older People	Physical Disabilities	Addictions	Children's Services	Learning Disabilities	Mental Health	Hosted Services	PHI	Admin	Total
Consultant						0.55	2.00	0.40			2.95
8a	0.63						1.00				1.63
7					1.30		2.00	2.60	1.00		6.90
6	10.42			1.00	1.18		5.00	1.53	1.00		20.13
5	0.64			2.00		1.00	13.70	1.73			19.07
4										1.80	1.80
3				1.00	0.45		9.49	1.00		0.67	12.61
2										1.00	1.00
GRB		0.03	0.00			0.19	0.00				0.22
GRC		73.81	0.54			1	1.03				76.38
GRD		3.82	0.00			2.78	0.19				6.79
GRE		3.55	0.00			0	0.00				3.55
GRF		4.13	0.59			0.33	0.00				5.05
GRG		1.00	0.00			0.2	1.00				2.20
GRH		1.00	0.00			0	0.00				1.00
GRI		3.00	0.00			1	0.00				4.00
GRJ		4.51	0.00			0	2.49				7.00
GRK		1.88	0.00			0	0.00				1.88
GRL		1.00	0.00			1	0.00				2.00
GRM		3.00	0.00			0	0.00				3.00
GRN		3.00	0.00			0	0.00				3.00
GRP		1.00	0.00			0	0.00				1.00
Total	11.69	104.73	1.13	4.00	2.93	8.05	37.90	7.26	2.00	3.47	183.16

Appendix 10

Renfrewshire HSCP Vacancies as at Period 13 per Post

Post Title	Adult Comm Care	Older People	Physical Disabilities	Additions	Children's Services	Learning Disabilities	Mental Health	Hosted Services	PHI	Admin	Total
Admin & Clerical-Grade 2										1.00	1.00
Admin & Clerical-Grade 3				1.00						0.67	1.67
Admin & Clerical-Grade 4										1.80	1.80
Adult Services Co-ordinator		1.00									1.00
Adult Services Manager		1.00									1.00
Care Assistant			0.54								0.54
Caretaker						0.19					0.19
Care at Home Team Manager		2.00									2.00
Change & Improvement Officer		1.00									1.00
Community Alarm Manager		1.00									1.00
Community Alarm Responder		8.11									8.11
Community Alarm Responder (Night)		0.81									0.81
Community Alarms Team Leader (Nights)											0.00
Community Meals Driver		4.37									4.37
Consultant						0.55	2.00	0.40			2.95
Data Quality Assistant		3.00									3.00
Day Care Officer		0.03									0.03
Day Centre Officer			0.59								0.59
Day Service Assistant						2.78					2.78
Day Service Officer						0.14					0.14
Dietician	0.40										0.40
Digital Business Lead		1.00									1.00
Escort/Attendant		0.03									0.03
Finance, Planning & Improvement Manager		1.00									1.00
Health Promotion									2.00		2.00
Home Care Team Leader		3.79									3.79
Home Care Worker		53.28									53.28
Manager						1.00					1.00
Mental Health Support Worker							0.19				0.19
Nursing Staff-Trained	10.66			2.00	1.38	1.00	17.70				32.74
Nursing Staff-Untrained							8.99				8.99
Occupational Therapist				1.00	0.70		2.00				3.70
Physiotherapist					0.40						0.40
Physiotherapy Asst-Band 3					0.45		0.50				0.95
Podiatrist								3.90			3.90
Practical Support Team Member							1.03				1.03
Primary Care Support - Office Services								2.96			2.96
Principal Officer - Health		1.00									1.00
Principal Officer - Social Care		1.00									1.00
Psychology	0.63						2.00				2.63
Resource Officer		3.00									3.00
Senior Day Care Officer		0.50									0.50
Service Delivery Scheduler(temp)		3.05									3.05
Social Care Assistant		3.74				1.00					4.74
Social Care Assistant (Night)		0.50									0.50
Social Care Worker		2.25				0.19					2.44
Social Care Worker (Night)		1.88									1.88
Social Work Assistant						1.20	1.00				2.20
Social Worker		2.51					2.49				5.00
Strategic Service Delivery Team Manager		1.00									1.00
System Officer		1.00									1.00
Team Manager		1.88									1.88
Total	11.69	104.73	1.13	4.00	2.93	8.05	37.90	7.26	2.00	3.47	183.16