
To: Renfrewshire Integration Joint Board

On: 23 November 2018

Report by: Chief Finance Officer

Heading: Financial Report - 1 April 2018 to 30 September 2018

1. Purpose

- 1.1. The purpose of this report is to advise the Integration Joint Board (IJB) of the Revenue Budget position at 30 September 2018 and the projected year end position for the year ended 31 March 2019.
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2. Recommendations

It is recommended that the IJB:

- Note the in-year position at 30 September 2018;
 - Note the projected year-end position for 2018/19;
 - Approve the proposal for the Chief Officer to raise the issue of the impact of NHSGGC revised procedures around recruitment and backfilling of vacancies in order to seek an early resolution that retains the good financial and operational controls already in place to ensure operational stability; and
 - Note the Scottish Government's Medium-Term Health and Social Care Financial Framework and the potential implications for the IJB.
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3. Summary

- 3.1. As detailed in the table below the IJB year to date position and projected outturn for 2018/19 is a breakeven.

Division	Year to Date Position	Year End Outturn
Social Work – Adult Services	Breakeven	Breakeven
Renfrewshire Health Services	Underspend £350k	Underspend £700k
Total Renfrewshire HSCP	Underspend £350k	Underspend £700k

- 3.2. The key pressures are highlighted in section 4 and 5.

- 3.3. 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. Appendix 5 provides a reconciliation of the main budget adjustments applied this current financial year.

4. **Social Work – Adult Services**

Year to Date: Breakeven

Year End Outturn: Breakeven

4.1. The current and projected breakeven position includes the flexible use of the additional resources made available by the Council on a recurring basis to support the financial sustainability of services as well as a draw down from earmarked and general reserves as detailed below.

4.2. As detailed in Appendix 2 and 3, the current and projected breakeven position reflects:

- The drawdown of earmarked reserves to fund short term non-recurring restructuring costs of the Care at Home Service throughout the first quarter of 2018/19 as approved by the IJB at its meeting of 29 June 2018;
- Proposed non-recurring budget virements from areas of underspend within the service to temporarily fund areas of overspend; and
- 'Anticipated' draw down of both recurring additional resources made available by the council, and non-recurring monies from the reserves built up over the past 2 years (the level of resource to be drawn down is monitored on a 4-weekly basis). The table below summarises the current estimated level of draw down required in order to deliver a year end breakeven position in March 2019.

Funding Available to be Drawn Down throughout 2018/19			
Funding Type:	Opening Balance 2018/19	Estimated Draw Down 2018/19	Closing Balance 2018/19
Recurring Budget (held by Council)	£1,904,916	-£1,751,000	£153,916
Non-Recurring Reserves held on behalf of IJB	£1,655,916	-£1,559,000	£96,916
Ringfenced Carers Budget	£646,000	-£154,000	£492,000
	£4,206,832	-£3,464,000	£742,832

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

- An underspend in employee costs (not including care at home) reflecting vacancies throughout all areas of the service; and
- The above in-year employee and other minor underspends are being used to fund significant and increasing pressures within the care at home service. In response to these increasing pressures the Chief Officer has introduced a range of robust financial governance arrangements to ensure these pressures are proactively managed. Measures include the establishment of a Governance Group, jointly chaired by the Chief Finance Officer and Heads of Health and Social Care, which meets on a weekly basis to monitor performance and ensure policies, pathways and processes optimise capacity, along with daily check in meetings with senior staff within the service.

5. **Renfrewshire Health Services**

Year to Date: Underspend £350k

Year End Outturn: Underspend £700k

5.1. The overall net position at 30 September 2018 is an underspend of £350k, with an anticipated year-end underspend of £700k, assuming that the current

trajectory of spend continues throughout this financial year. Members should however note that this projection assumes that both the Action 15, and, Primary Care Improvement Programme monies will be fully spent, with any remaining balances ring fenced and transferred to ear marked reserves to be drawn down in 2019/20.

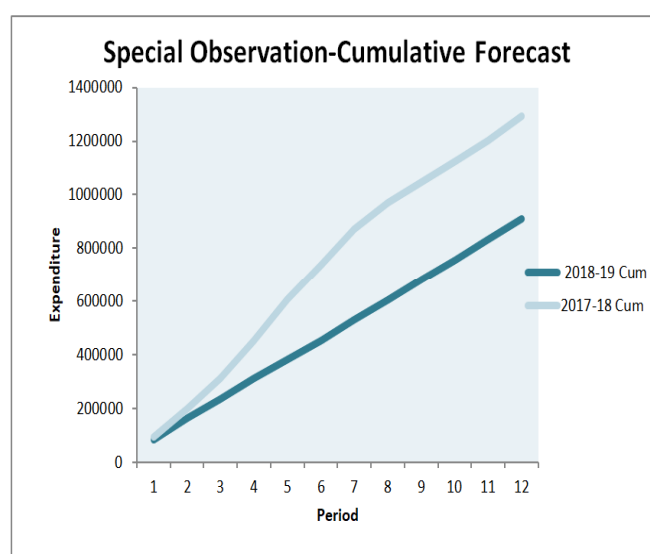
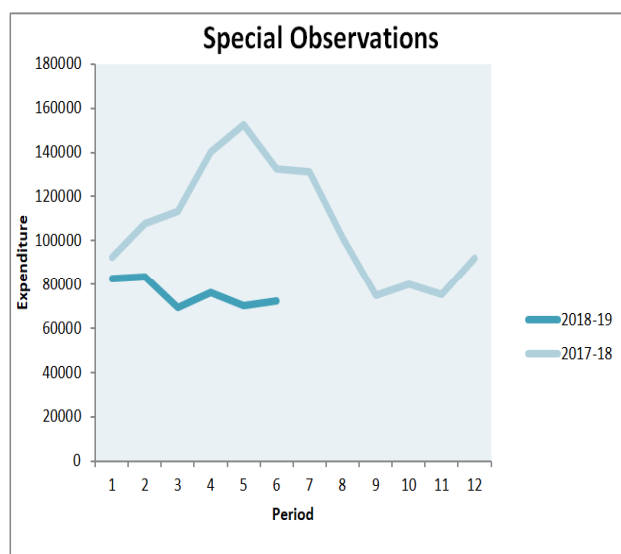
- 5.2. As members will recall, the previous financial report to the IJB highlighted that the reported position at that time, did not include the potential additional resources in relation to the impact of Renfrewshire's share of any "consequential" funding for Agenda for Change employees. This funding has now been distributed and, as previously indicated this has now moved the current and projected year end position into an underspend as detailed in Appendix 3 and 4.
- 5.3. The main broad themes of the current and projected outturn position are:
- An underspend in Addictions (including ADP) reflecting the current planned hold on recruitment pending the implementation of the Addictions services review recommendations (£119k);
 - Underspend in Adult Community Services (£506k) mainly due to turnover across the Rehabilitation and District Nursing services;
 - Underspends within Children's Services (£187k) reflecting vacancies within School Nursing and Health Visiting;
 - Underspend in Hosted Services (£336k) reflecting vacant administrative posts in the Primary Care screening service, and a combination of staff turnover and maternity/unpaid leave within Podiatry along with vacancies in relation to the implementation of the new workforce plan; and
 - An overspend in Mental Health Services (£195k) reflecting pressures in relation to maintaining the recommended safe staffing and skill mix for registered nurse to bed ratios.
- 5.4. Members should be aware that some of the above delays in the filling of vacancies are due to new NHSGGC procedures around recruitment and backfilling of vacancies which were introduced earlier this year by NHSGGC linked to the Financial Improvement Plan (FIP) work. These new procedures are in addition to the existing local protocol which has been in place since the IJB was formed whereby all vacancies are carefully scrutinised by Heads of Service and signed off by the Chief Finance Officer prior to permission to recruit being granted.
- 5.5. These new procedures are presenting the HSCP with a number of issues including:
- The new measures are designed to save money for NHSGGC with any saving in Partnership staffing remaining with the Partnerships;
 - To date the new measures have not resulted in any posts being removed, as the existing local process already captures any posts suitable for redesign, removal or reduction;
 - The additional NHSGG&C procedures are causing significant delays in the filling of a number of local health vacancies. Many of these are being covered by additional overtime, agency or bank staff, others leave gaps in the service;
 - The process has not generated any permanent saving for Renfrewshire however, it is creating unplanned non-recurring in year turnover savings; and
 - The delays are putting a strain on our services and on the staff in the teams affected.

- 5.6. It is proposed that the Chief Officer is asked to raise the matter formally with the Health Board to seek an early resolution that retains the good financial and operational controls already in place and ensures operational stability.

5.7. *Enhanced Observations:*

As at 30 September 2018 expenditure on enhanced observations is projected to be £900k. As part of the 2018/19 Financial Plan a £900k budget was created for enhanced observation and a commitment was made by the management team to work towards reducing the cost in line with this budget.

- 5.8. The graphs below show that the spend for month 1-6 of 2018/19 is significantly lower than the same period in 2017/18 with a projected year end reduction in spend in comparison to 2017/18 of £393k.



6. Prescribing

- 6.1. With the ending of the risk sharing arrangement across NHSGGC partnerships, prescribing costs represent the greatest financial risk to the HSCP, mainly due to the volatility of global markets and the impact of drug tariffs in relation to contracts with community pharmacy.
- 6.2. The current projected year end position for prescribing is an overspend of £240k. This relates to pressures in relation to the costs of drugs on short supply (£170k) and the impact of volume increases (£70k).
- 6.3. Work continues with the lead pharmacist for NHSGGC to deliver, the ambitious efficiency target of £11.1m for 2018/19 which comprises a number of initiatives including: programmes aimed at reducing waste and the promotion of efficient prescribing.

7. Set Aside Budget

- 7.1. Work continues to be progressed in relation to the sum set aside for hospital services, however arrangements under the control of Integration Authorities are not yet operating as required by the legislation and statutory guidance.
- 7.2. NHSGGC is currently working with HSCPs and Scottish Government colleagues to review the basis for calculation using current activity levels and

actual budgets and to agree details of how it will work in practice with a view to moving to using actual costs and activity from 1 April 2019.

- 7.3. In the meantime, NHSGGC is continuing with the previous transitional arrangements and has identified a notional set aside budget for HSPC's for 2018/19. The 2018/19 Set Aside Budget has been recalculated based on updated information from ISD received in September 2018. For Renfrewshire the notional set aside budget for 2018/19 is £30.468m.

8. **Other Delegated Services**

Description	Full Year Budget	Phased Budget	Actual	Year to Date Variance	Projected Outturn	Variance
Housing Adaptations	£756k	£357k	£304k	£53k	£756k	£0k
Women's Aid	£87k	£42k	£20k	£22k	£87k	£0k
Grant Funding for Women's Aid	£0k	(£21k)	(£70k)	£49k	£0k	£0k
Total	£843k	£378k	£254k	£124k	£843k	£0k

- 8.1 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. The summary position for the period to 14 September 2018 is an underspend of £124k, this includes carry forward of Big Lottery Grant monies in relation to the Renfrewshire Reconnection Project, the projected outturn is however a breakeven.

9. **Reserves**

- 9.1. As detailed in Appendix 6 the opening reserves position for 2018/19 was £3.442m. This figure comprises £930k of general reserves and £2.512m of earmarked reserves.
- 9.2. Consistent with the IJB's Reserves Policy at its meeting of 29 June 2018, the IJB approved the creation of ear marked reserves for draw down as required in 2018/19. As detailed in sections 4 and 5 of this report, based on current projections for 2018/19 a total of £411k of ear marked reserves have been 'notionally' drawn down. Members are reminded that this planned draw down of reserves will fluctuate throughout this financial year depending on the trajectory of demand on services.
- 9.3. The table in Appendix 6 provides further details on the remaining balances held in the IJB reserves. Members are reminded that this does not include the reserves carried forward by Renfrewshire Council on behalf of the IJB.

10. Financial Planning 2019/20 and Beyond

- 10.1. In October of this year the Scottish Government published their Medium-Term Health and Social Care Financial Framework¹. The Framework outlines the challenges faced by the Health and Social Care sector in planning for the future in order to deliver a financially balanced and sustainable health and social care system. It sets out in detail a number of approaches / initiatives to address these challenges through a combination of investment and reform.
- 10.2. It is the Scottish Government's intention to update the framework as reform plans emerge. This in turn should allow local financial planning to develop within a clear set of financial parameters.
- 10.3. In order to have meaningful financial plans for the future of health and social care it is imperative that the context within which these services operate is set within a clear financial framework. In order to ensure this, the financial framework was developed by the Scottish Government with input from NHS Boards, HSCPs, CoSLA and Local Authorities.
- 10.4. Key messages from the framework:
- Expenditure and activity are at record levels with growth trends indicating that funding levels will need to increase
 - Greater pressure on the system requires changes to the way services are delivered including improvements in productivity
 - Three main drivers of growth:
 - Price;
 - Demographics and
 - Demand led growth from increased public expectations and advances in technology etc
 - Focus on the government's main spending policy commitments:
 - Baseline allocations to Health Boards maintained in real terms, with additional funding to support the shift in the balance of care
 - Over next 5 years hospital expenditure to account for less than 50% of frontline NHS expenditure
 - Primary care funding to increase to 11% of frontline NHS budget by 2021/22
 - Year on year increase to mental health, primary, community and social care budgets
 - Reform Activities:
 - **Shifting the balance of care:** assumption that c50% of savings released from acute will be redirected towards primary, community and social care through IJBs strategic commissioning plans
 - **Regional Working:** increased collaboration to drive change and reduce duplication and ensure more coherent, comprehensive and sustainable services, with an assumption of c1% productivity savings
 - **Public Health and Prevention:** 1% reduction in demand from the implementation of a number of health improvement initiatives
 - **Once for Scotland:** 0.25% reduction in cost from delivering more effective and consistent delivery of services
 - **Annual Savings Plans:** 1% year on year savings from local operational delivery of productivity and efficiency saving

¹ <https://www.gov.scot/binaries/content/documents/govscot/publications/publication/2018/10/scottish-government-medium-term-health-social-care-financial-framework/documents/00541276-pdf/00541276-pdf/govscot%3Adocument>

Delegated Adult Social Care Budget Settlement 2019/20

- 10.5. In the Chief Finance Officer's report to the IJB in September, the CFO highlighted the likely risk that Renfrewshire Council will have limited ability to assist with the resourcing of pressures on the Adult Social Care budget.
- 10.6. The CFO and CO continue to work alongside the Director of Finance and Resources for Renfrewshire Council with regards to the financial allocation from the Council for 2019/20. Early indications of his work suggest that there will be a cap on the overall increase in resources to the IJB between 1 to 2%. Members should however note that this is subject to final confirmation of the Council's financial settlement along with their consideration of the IJB's service planning priorities.
- 10.7. The remaining gap to fund emerging pressures for 2019/20 will therefore be contingent upon the IJB delivering savings from the current service reviews and ongoing change programme.

11. Living Wage Increase 2018/19

- 11.1. As highlighted in previous reports to the IJB, implementation of the Living Wage rate of £8.75 for 2018/19 is well underway with the majority of our contracted providers having accepted the offered increase which includes the impact of on-costs.
- 11.2. A small number of providers have not yet been able to accept our offer, in the main this is because they are currently in negotiations with other LA's which once agreed should enable them to accept our offer. In addition, Renfrewshire HSCP continues to review those out of area placements which have been made off contract, with host local authority rates applied where appropriate. If there is no host local authority rate available, providers have been offered a % increase (including on-costs) to allow the payment of the new Living Wage.
- 11.3. On acceptance of the offers made all Living Wage uplifts will be backdated to 1st May 2018.

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.

List of Background Papers:

- Scottish Government Medium Term Financial Strategy;
- Scottish Fiscal Commission paper;
- 2018/19 Delegated Health and Social Care Budget (Renfrewshire IJB, 23 March 2018)

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Any enquiries regarding this paper should be directed to Sarah Lavers, Chief Finance Officer (Sarah.Lavers@renfrewshire.gov.uk / 0141 618 6824)

Appendix 1

Adult Social Care Revenue Budget Year to Date Position 1st April 2018 to 14th September 2018

Subjective Heading	Year to Date Budget £000's	Actual to Date £000's	Variance £000's	Earmarked Reserves £000's	In-Year Non-recurring Budget Virement £000's	Draw Down from Recurring Budget Allocation £000's	Draw Down from General Reserves held by Renfrewshire Council £000's	Revised Variance		
								£000's	%	
Employee Costs	13,382	13,901	(519)	184	33	302	-	0	0%	breakeven
Property Costs	175	160	15	-	(15)	-	-	0	0%	breakeven
Supplies and Services	740	727	13	6	(19)	-	-	0	0%	breakeven
Contractors	27,792	29,072	(1,280)	-	-	561	720	0	0%	breakeven
Transport	311	296	15	-	(16)	1	-	0	0%	breakeven
Administrative Costs	100	112	(12)	-	12	-	-	0	0%	breakeven
Payments to Other Bodies	1,262	1,248	14	-	(14)	-	-	0	0%	breakeven
Gross Expenditure	43,762	45,516	(1,754)	190	(19)	864	720	0	0%	breakeven
Income	(10,974)	(10,955)	(19)	-	19	-	-	0	0%	breakeven
NET EXPENDITURE	32,788	34,561	(1,773)	190	-	864	720	0	0%	breakeven

Client Group	Year to Date Budget £000's	Actual to Date £000's	Variance £000's	Earmarked Reserves	In-Year Non-recurring Budget Virement £000's	Draw Down from Recurring Budget Allocation £000's	Draw Down from General Reserves held by Renfrewshire Council £000's	Revised Variance		
								£000's	%	
Older People	21,936	23,519	(1,583)	184	27	653	720	0	0%	breakeven
Physical or Sensory Difficulties	3,310	3,349	(39)	-	-	39	-	0	0%	breakeven
Learning Difficulties	6,173	6,351	(178)	6	-	173	-	1	0%	breakeven
Mental Health Needs	1,044	1,026	18	-	(18)	-	-	0	0%	breakeven
Addiction Services	325	316	9	-	(9)	-	-	0	0%	breakeven
NET EXPENDITURE	32,788	34,561	(1,773)	190	-	864	720	0	0%	breakeven

Position to 14th September is a breakeven

Appendix 2

Adult Social Care Revenue Budget Projected Year End Position 1st April 2018 to 31st March 2019

Subjective Heading	Annual Budget £000's	Projection to Year End £000's	Variance £000's	Earmarked Reserves £000's	In-Year Non- recurring Budget Virement £000's	Draw Down from Recurring Budget Allocation £000's	Draw Down from General Reserves held by Renfrewshire Council £000's	Revised Variance		
								£000's	%	
Employee Costs	28,169	29,303	(1,134)	399	71	664		-	0.0%	breakeven
Property Costs	379	346	33	-	(33)			-	0.0%	breakeven
Supplies and Services	1,609	1,580	29	12	(41)			-	0.0%	breakeven
Contractors	53,803	56,603	(2,800)	-		1,241	1,559	-	0.0%	breakeven
Transport	667	633	34	-	(34)			-	0.0%	breakeven
Administrative Costs	234	260	(26)	-	26			-	0.0%	breakeven
Payments to Other Bodies	2,744	2,713	31	-	(31)			-	0.0%	breakeven
Gross Expenditure	87,605	91,438	(3,833)	411	(42)	1,905	1,559	-	-	breakeven
Income	(23,916)	(23,874)	(42)	-	42	-	-	-	0.0%	breakeven
NET EXPENDITURE	63,689	67,564	(3,875)	411	-	1,905	1,559	-	-	breakeven

Client Group	Annual Budget £000's	Projection to Year End £000's	Variance £000's	Earmarked Reserves	In-Year Non- recurring Budget Virement £000's	Draw Down from Recurring Budget Allocation £000's	Draw Down from General Reserves held by Renfrewshire Council £000's	Revised Variance		
								£000's	%	
Older People	41,586	45,044	(3,458)	399	58	1,442	1,559	-	0.0%	breakeven
Physical or Sensory Difficulties	6,691	6,777	(86)	-		86		-	0.0%	breakeven
Learning Difficulties	12,474	12,863	(389)	12		377		-	0.0%	breakeven
Mental Health Needs	2,260	2,221	39	-	(39)			-	0.0%	breakeven
Addiction Services	678	659	19	-	(19)			-	0.0%	breakeven
NET EXPENDITURE	63,689	67,564	(3,875)	411	-	1,905	1,559	-	-	breakeven

Projected Year End Budget Position is a breakeven

Funding Available to be Drawn Down throughout 2018/19			
Funding Type:	Opening Balance 2018/19	Estimated Draw Down 2018/19	Closing Balance 2018/19
Recurring Budget (held by Council)	£1,904,916	-£1,751,000	£153,916
Non-Recurring Reserves held on behalf of IJB	£1,655,916	-£1,559,000	£96,916
Ringfenced Carers Budget	£646,000	-£154,000	£492,000
	£4,206,832	-£3,464,000	£742,832

Appendix 3

Health Revenue Budget Position 1st April 2018 to 30th September 2018

Subjective Heading	Year to Date Budget £000's	Adjustment to Budget in line with Annual Accounts £'000's	In-year Adjustment to Budget £000's	Revised Year to Date Budget £000's	Year to Date Actuals £000's	Year to Date Variance £000's	Drawdown from Reserves £000's	Revised Variance		
								£000's	%	
Employee Costs	22,749	-	79	22,828	22,248	580	-	580	2.5%	underspend
Property Costs	4	-	1	5	15	(10)	-	(10)	-260.0%	overspend
Supplies and Services	9,536	(7,210)	700	3,027	3,081	(55)	-	(55)	-0.6%	overspend
Purchase Of Healthcare	1,233	-	-	1,233	1,259	(26)	-	(26)	-2.1%	overspend
Resource Transfer	8,436	(8,436)	-	-	-	-	-	-	0.0%	breakeven
Family Health Services	39,554	-	794	40,348	40,485	(138)	-	(138)	-0.3%	overspend
Set Aside	14,982	-	-	14,982	14,982	-	-	-	0.0%	breakeven
Gross Expenditure	96,494	(15,646)	1,573	82,421	82,070	351	-	351	0.4%	underspend
		-	-	-	-	-	-	-		
Income	(1,692)	-	2	(1,690)	(1,690)	(0)	-	(0)	0.0%	breakeven
NET EXPENDITURE	94,802	(15,646)	1,575	80,731	80,380	350	-	350	0.37%	

Position to 30th September 2018

Care Group	Year to Date Budget £000's	Adjustment to Budget in line with Annual Accounts £'000's	In-year Adjustment to Budget £000's	Revised Year to Date Budget £000's	Year to Date Actuals £000's	Year to Date Variance £000's	Drawdown from Reserves £000's	Revised Variance		
								£000's	%	
Addiction Services	1,342	-	-	1,342	1,282	60	-	60	4.5%	underspend
Adult Community Services	4,394	-	347	4,741	4,488	253	-	253	5.8%	underspend
Children's Services	2,618	-	-	2,618	2,525	93	-	93	3.6%	underspend
Learning Disabilities	541	-	2	543	536	7	-	7	1.2%	underspend
Mental Health	9,278	-	24	9,302	9,399	(97)	-	(97)	-1.0%	Overspend
Mental Health - Action 15	-	-	-	-	-	-	-	-	0.0%	Breakeven
Hosted Services	5,361	-	39	5,400	5,232	168	-	168	3.1%	underspend
Prescribing	17,651	-	-	17,651	17,771	(120)	-	(120)	-0.7%	Overspend
Gms	10,319	-	794	11,112	11,112	-	-	-	0.0%	Breakeven
Other	10,458	-	-	10,458	10,458	(0)	-	(0)	0.0%	Breakeven
Planning & Health	533	-	6	539	529	11	-	11	2.0%	underspend
Administration & Management	1,113	-	711	1,824	1,789	35	-	35	3.1%	underspend
Primary Care Improvement	36	-	-	36	36	(0)	-	(0)	0.0%	Breakeven
Resource Transfer	9,433	(9,433)	-	(0)	-	(0)	-	(0)	0.0%	Breakeven
Veterans	86	(86)	-	0	-	0	-	-	0.0%	Breakeven
Integrated Care Fund	530	-	(347)	184	242	(58)	-	(58)	-11.0%	Overspend
Social Care Fund	6,127	(6,127)	-	-	-	-	-	-	0.0%	Breakeven
Set Aside	14,982	-	-	14,982	14,982	-	-	-	0.0%	Breakeven
NET EXPENDITURE	94,801	(15,646)	1,575	80,731	80,380	350	-	350	0.37%	

Position to 30th September 2018

**Health Revenue Budget Position
1st April 2018 to 31st March 2019**

Subjective Heading	Annual Budget £'000	Adjustment to Budget in line with Annual Accounts £'000's	In year Adjustments £000's	Revised Budget £'000	Projected to Year End £'000	Variance £'000	Projected Drawdown from Reserves £'000	Revised Variance		
								£'000s	%	
Employee Costs	45,758		157	45,915	44,752	1,163	-	1,163	2.5%	underspend
Property Costs	8		1	9	29	(20)	-	(20)	-220.0%	Overspend
Supplies and Services	19,906	(14,419)	1,400	6,887	7,004	(117)	-	(117)	-1.7%	Overspend
Purchase Of Healthcare	2,466			2,466	2,518	(52)	-	(52)	-2.1%	Overspend
Resource Transfer	16,872	(16,872)		-	-	-	-	-	0.0%	Breakeven
Family Health Services	79,108		1,587	80,695	80,969	(274)	-	(274)	-0.3%	Overspend
Set Aside	29,964			29,964	29,964	-	-	-	0.0%	Breakeven
Gross Expenditure	194,082	(31,291)	3,145	165,936	165,236	700		700	0.4%	underspend
Income	(3,385)		5	(3,380)	(3,380)	-	-	-	0.0%	Breakeven
NET EXPENDITURE	190,697	(31,291)	3,150	162,556	161,856	700	-	700	0.37%	

Care Group	Annual Budget £'000	Adjustment to Budget in line with Annual Accounts £'000's	In year Adjustments £000's	Revised Budget £'000	Projected to Year End £'000	Variance £'000	Drawdown from Reserves £'000	Revised Variance		
								£'000s	%	
Addiction Services	2,684			2,684	2,565	119	-	119	4.4%	underspend
Adult Community Services	8,789		693	9,482	8,976	506	-	506	5.3%	underspend
Children's Services	5,236			5,236	5,049	187	-	187	3.6%	underspend
Learning Disabilities	1,082		3	1,085	1,070	15	-	15	1.4%	underspend
Mental Health	18,556		48	18,604	18,799	(195)	-	(195)	-1.0%	Overspend
Mental Health-Action 15	261			261	261	-	-	-	0.0%	Breakeven
Hosted Services	10,722		78	10,800	10,464	336	-	336	3.1%	underspend
Prescribing	35,302			35,302	35,542	(240)	-	(240)	-0.7%	Overspend
Gms	20,637		1,587	22,224	22,224	-	-	-	0.0%	Breakeven
Other	20,916			20,916	20,916	(0)	-	(0)	0.0%	Breakeven
Planning & Health	1,067		12	1,079	1,058	21	-	21	1.9%	underspend
Administration & Management	2,225		1,422	3,647	3,577	70	-	70	1.9%	underspend
Primary Care Improvement	906			906	906	-	-	-	0.0%	Breakeven
Resource Transfer	18,866	(18,866)		(0)	-	(0)	-	(0)	0.0%	Breakeven
Veterans	171	(171)		0	-	0	-	-	0.0%	Breakeven
Integrated Care Fund	1,060		(693)	367	485	(118)	-	(118)	-32.1%	overspend
Social Care Fund	12,254	(12,254)		-	-	-	-	-	0.0%	Breakeven
Set Aside	29,964			29,964	29,964	-	-	-	0.0%	Breakeven
NET EXPENDITURE	190,697	(31,291)	3,150	162,556	161,856	700	-	700	(0)	

Projected Year End Budget Position is an underspend of £700k

Note 1: Adjustments to reflect y/e accounting treatment whereby expenditure is incurred in Adult Social Budget: Social Care Fund £12.254m; Resource Transfer £18.868m; Veterans Monies £0.171m

Note 2: refer to Budget Reconciliation for in year adjustments

For Information

1. Adult Community Services includes: District and Out of Hours Nursing; Rehabilitation Services and Equipu
2. Children's Services includes: Community Services-School Nursing and Health Visitors; Specialist Services-CAMHS and SLT
3. GMS = costs associated with GP services in Renfrewshire
4. Other = costs associated with Dentists, Pharmacists, Optometrists
5. Hosted Services = board wide responsibility for support to GP's for areas such breast and bowel screening. Also included board wide responsibility for Podiatry
6. Other Services = Business Support staff; Admin related costs, hotel services and property related costs such as rent

2018/19 Adult Social Care Financial Allocation to Renfrewshire HSCP

	£k
2018/19 Renfrewshire HSCP Opening Budget:	63,690.0
	63,690.0
Budget Adjustments Posted in Period 6	
18/19 Vehicle Insurance Budget Realignment	-0.8
Adult Social Care Budget as at P6	63,689.2

2018/19 Health Financial Allocation to Renfrewshire HSCP

	£k
2017/18 Renfrewshire HSCP Closing Budget:	165,010.6
Add: Set Aside	29,964.0
less: non recurring budgets (allocated annually)	-4,046.3
less: Budget Adjustments*	
SCF	-12,254.0
Veterans	-171.0
RT	-18,866.0
= base budget rolled over	159,637.3
Additions:	
1.5% Uplift	1,751.0
Children's Service Collaboration Fees - Fostering Reports	31.9
Podiatry Budgets from Inverclyde	123.5
GP Income Budgets to Facilities	370.0
	2,276.4
Reductions:	
Savings Legacy	-519.0
GMS ADJ 1819 (*GMS = costs associated with GP services in Renfrewshire)	-2,294.4
	-2,813.4
Non-Recurring:	
Consultant Arrears	34.5
Protection Cost - EMI HCA Displaced through redeployment	2.4
	36.9
Budget allocated as per 2018/19 Financial Allocation 31st May 2018	159,137.2
Budget Adjustments posted in month 3	
Additions:	
Income for building maintenance - Accommodation	2.3
	2.3
Non-Recurring:	
Primary Care Improvement Programme	904.6
MH Action 15	261.5
EMIS staff transfer PC Screening from Board	81.0
	1,247.1
Health Budget as reported @ 30th June 18	160,386.5
Budget Adjustments posted in month 4	
Reductions:	
Prescribing	-1,151.4
	-1,151.4
Non-Recurring:	
Veterans	171.4
	171.4
Health Budget as reported @ 31st July 18	159,406.5
Budget Adjustments posted in month 5	
Non-Recurring:	
ADP Funding	577.3
	577.3
Health Budget as reported @ 31st August 18	159,983.8
Budget Adjustments posted in month 6	
Additions:	
Additional Pay Award	640.2
GMS Adjustment	1,587.0
SESP Nurse: Pay award. Post transferred from board	3.2
	2,230.4
Non-Recurring:	
SESP Funding: Posts with Adult comm Care, Hosted services and PHI	338.8
Modern Apprentice	3.6
	342.4
Health Budget as reported @ 30th September 18	162,556.6

Projected Movement in Reserves

Earmarked Reserves	Opening Position 2018/19 £000's	Amounts Drawn Down in 2018/19	New Reserves	Closing Position 2018/19 £000's	Movement in Reserves in 2018/19
PCTF Monies Allocated in 16/17 and 17/18 for Tests of Change and GP Support	438			438	0
GP Premises Fund - Renfrewshire share of NHS GGC funding for GP premises improvement	414			414	0
Primary Care Transformation Fund Monies	39			39	0
District Nurse 3 year Recruitment Programme	150			150	0
Prescribing	450			450	0
Funding to Mitigate Any Shortfalls in Delivery of Approved Savings in 18/19	339			339	0
Health Visiting	181			181	0
Tannahill Diet and Diabetes Pilot Project	17			17	0
TOTAL Delegated Health Ear Marked Reserves	2,028	0	0	2,028	0
Care @ Home Redesign/Locality Services Redesign Associated Costs	399	-399		0	-399
Costs Associated With Additional Set Up Costs For Specific Planned Placement	35			35	0
ICT Swift Update Costs	50	-12		38	-12
TOTAL Adult Social Care Ear Marked Reserves	484	-411	0	73	-411
TOTAL EARMARKED RESERVES	2,512	-411	0	2,101	-411

General Reserves	Opening Position 2018/19 £000's	Amounts Drawn Down in 2018/19	New Reserves	Closing Position 2018/19 £000's	Movement in Reserves in 2018/19
Renfrewshire HSCP - Health delegated budget under spend carried forward	930			930	0
TOTAL GENERAL RESERVES	930	0	0	930	0

OVERALL RESERVES POSITION	3,442	-411	0	3,031	-411
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