

To: Renfrewshire Integration Joint Board

On: 31 January 2020

Report by: Chief Finance Officer

Heading: Financial Report 1 April 2019 to 30 November 2019

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 2019 and the projected year end position for the year ended 31 March 2020.

2. Recommendations

It is recommended that the IJB:

- Note the in-year position at 30 November 2019; and
- Note the projected year-end position for 2019/20.

3. Summary

- 3.1. As detailed in the following table, the IJB year to date position and projected outturn for 2019/20 is an underspend, prior to the transfer of balances to General and Ear Marked Reserves at the financial year end.

| Total Renfrewshire HSCP | Year to Date Position | Year End Outturn |
|-------------------------|-----------------------|--------------------|
| | Underspend £2,215k | Underspend £3,289k |

- 3.2. The key pressures are highlighted in section 4.
- 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. Appendices 8 and 9 provide a reconciliation of the main budget adjustments applied this current financial year.

4. Pressures

| Total Renfrewshire HSCP | Year to Date Position | Year End Outturn |
|-------------------------|-----------------------|--------------------|
| | Underspend £2,215k | Underspend £3,289k |

- 4.1. The overall net underspend for the HSCP at 30 November 2019 is an underspend of £2,215k, with an anticipated year-end underspend of £3,289k, assuming that the current trajectory of spend continues throughout this financial year.
- 4.2. Members should note that the current and projected year end position for Action 15, and the Primary Care Improvement Programme (PCIP), assumes a breakeven position, as any underspends will be transferred to ear marked reserves at the

financial year end, to be drawn down in future years in line with their respective SG allocations.

- 4.3. The current and projected underspend includes a draw down from ear marked reserves as detailed in the following table and in Appendix 10.

| Earmarked Reserves | Amounts Drawn Down in 2019/20 |
|---|--------------------------------------|
| PCTF Monies Allocated in 16/17 and 17/18 for Tests of Change and GP Support | -39 |
| Primary Care Improvement Program (19/20) | -816 |
| GP Premises Fund - Renfrewshire share of NHSGGC funding for GP premises improvement | -305 |
| Primary Care Transformation Fund Monies | -39 |
| Single Point of Access Implementation (19/20) | -28 |
| Funding to Mitigate Any Shortfalls in Delivery of Approved Savings | -150 |
| Health Visiting | -148 |
| Tannahill Diet and Diabetes Pilot Project | -15 |
| Mental Health Action 15 (19/20) | -306 |
| Mile End Refurbishment | -100 |
| Westland Gardens Refurbishment | -105 |
| Care @ Home Refurbishment and Uniform Replacement | -70 |
| Additional Support Costs for Transitioning Placement | -60 |
| TOTAL EARMARKED RESERVES DRAWN DOWN | -2,181 |

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

| Adults and Older People | Year to Date Position | Year End Outturn |
|--------------------------------|------------------------------|---------------------------|
| | Underspend £1,063k | Underspend £1,560k |

- 4.4.1. The main pressures within Adults and Older People remain 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 continues to have a significant impact on this budget.
- *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 and the Adult placement budget reflecting the impact of increasing demand.
- *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 now actively under way.
- *Adult Community Services*
Underspend, reflecting ongoing turnover and recruitment issues across the Rehabilitation and District Nursing services.

| Children's Services | Year to Date Position | Year End Outturn |
|---------------------|-----------------------|------------------|
| | Underspend £205k | Underspend £308k |

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

| Hosted Services | Year to Date Position | Year End Outturn |
|-----------------|-----------------------|------------------|
| | Underspend £268k | Underspend £402k |

- 4.4.3. 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.

| Prescribing | Year to Date Position | Year End Outturn |
|-------------|-----------------------|------------------|
| | Underspend £467k | Underspend £700k |

- 4.5. 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 NHSGGC, and the potential impact of tariff reductions and discount clawbacks.

Due to the uncertain, externally influenced nature of prescribing costs, this remains an area of potential financial risk to the IJB.

As GP Prescribing costs are not available until two months after the month in which prescriptions are dispensed, this means expenditure information is only available for April – September (6 months). The current year-end projection based on the latest available data is an underspend of £700k. At this stage it is therefore not anticipated that all the additional funding allocated to prescribing through the budget process for 19/20 will be required. This position will continue to be closely monitored throughout the year as more data emerges, including, the full impact of the tariff reductions and discount clawbacks.

5. Scottish Government Funding 2019/20

- 5.1. 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 have confirmed that although the current year allocations have been 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.
- 5.2. 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.
- 5.3. The following table provides an update on the current 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 December | Outstanding |
| | £m | £m | £m | £m | £m | £m | £m | £m |
| Primary Care Improvement Fund | 1.554 | 1.465 | 0.089 | 0.792 | 1.861 | 0.792 | 0.264 * | 1.597 |
| Mental Health Action 15 | 0.374 | 0.333 | 0.041 | 0.306 | 0.575 | 0.306 | 0.097 | 0.478 |
| Alcohol and Drug Partnership | 2.139 | 2.139 | 0 | 0.321 | 2.229 | 0 | 2.229 | 0 |
| TOTAL | 4.067 | 3.937 | 0.13 | 1.419 | 4.665 | 1.098 | 2.326 | 2.075 |

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

6. **Reserves**

Current Reserves Position

- 6.1 As detailed in Appendix 10, the opening reserves position for the IJB for 2019/20 was £5.473m, of which £4.543m was earmarked to support the delivery of projects which span financial years and is required to enable the IJB to deliver on national outcomes. The remaining balance of £0.930m 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. This equates to 0.45% of the IJB's net budget.
- 6.2 Based on current projections for 2019/20 a total of £2.181m of ear marked reserves have been drawn down.
- 6.3 The table in Appendix 10 provides further details on the remaining balances held in reserves by the IJB.
- 6.4 At its meeting of 20 September 2019, the IJB approved the CFO's recommendations to:
- create a 'Transformation Programme' reserve to provide resources to mitigate the risk of change, and to support the transition of HSCP services; and
 - to work towards achieving a 2% general reserve balance in recognition of the level of risk which the organisation is likely to be exposed to over the medium term;
- 6.5 The creation of the above reserves is dependent on the final outturn position for 2019/20, and assumes:
- the continuation of the current trajectory of spend throughout this financial year;
 - the transfer of any year end underspends in relation to the Action 15, PCIP and ADP monies to ear marked reserves;
 - that any remaining underspend will be allocated to the 'Transformation Programme' reserve and general reserve, with the proportional split over each reserve to be approved by IJB members towards the end of the financial year.

7. **Living Wage Increase 2019/20**

- 7.1. As previously reported to the IJB, the new Living Wage rate was set at £9.00 from the 1 May 2019. In line with previous years practice, a % increase has been applied including the impact of on-costs. The new rate of £9.30 for 2020, was

announced on 11 November at the start of Living Wage week and will be applicable from 1 May 2020.

- 7.2. 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 Home providers have accepted the increase and the remaining 2 providers have confirmed that although their staff receive the SLW rate they are currently unable to accept the increase due to ongoing discussions with their staff groups. For supported living services all 10 providers have accepted the uplift.
- 7.3. The 3 contracted providers of adult residential services within Renfrewshire have agreed to an increase of 3.40% in line with the 2019/20 increase for the National Care Home Contract (NCHC).
- 7.4. On acceptance of offers made, all Living Wage uplifts will be backdated to 1st May 2019.
- 7.5. Work continues in relation to the review out of area placements. Where placements have been made using Scotland Excel's national framework for Adult Residential services all rates currently paid are based on the current Scottish Living Wage. Where placements have been made off contract, host local authority rates are considered if applicable. If there is no host local authority rate available, the providers will be offered a % increase to allow the payment of the new Living Wage from 1st May 2019.

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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Appendix 1

HSCP Revenue Budget Position 1st April 2019 to 30th November 2019

| 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 | Actual Spend YTD £000's | Variance | | |
|--------------------------|----------------------|----------------------------------|--|-------------------------------------|--|--------------------------|----------------------------|--------------|-------------|-------------------|
| | | | | | | | | £000's | % | |
| Employee Costs | 51,916 | 2,824 | | 790 | - | 55,530 | 53,690 | 1,840 | 3.4% | underspend |
| Property Costs | 649 | 1 | | 142 | | 793 | 814 | (21) | -2.6% | overspend |
| Supplies and Services | 13,907 | (220) | (8,169) | 490 | | 6,008 | 6,206 | (197) | -3.2% | overspend |
| Third Party Payments | 39,959 | 965 | | 42 | | 40,965 | 41,169 | (205) | -0.5% | overspend |
| Purchase Of Healthcare | 1,644 | 200 | | - | | 1,844 | 1,880 | (36) | -1.9% | overspend |
| Transport | 557 | - | | - | | 557 | 537 | 20 | 3.7% | underspend |
| Family Health Services | 53,737 | 3,683 | | - | | 57,420 | 56,955 | 465 | 0.8% | underspend |
| Support Services | 48 | - | | - | | 48 | 42 | 6 | 14.8% | underspend |
| Transfer Payments (PTOB) | 2,538 | (127) | | - | | 2,411 | 2,313 | 98 | 4.2% | underspend |
| Resource Transfer | 12,691 | 1,284 | (13,975) | - | | - | - | - | 0.0% | breakeven |
| Set Aside | 20,828 | - | | - | | 20,828 | 20,828 | - | 0.0% | breakeven |
| Gross Expenditure | 198,475 | 8,611 | (22,145) | 1,463 | - | 186,405 | 184,433 | 1,971 | 1.1% | underspend |
| Income | (20,747) | (630) | | | (1,463) | (22,840) | (23,085) | 244 | -1.1% | overspend |
| NET EXPENDITURE | 177,728 | 7,981 | (22,145) | 1,463 | (1,463) | 163,565 | 161,348 | 2,215 | 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 | Actual Spend YTD £000's | Variance | | |
|-----------------------------------|----------------------|----------------------------------|--|-------------------------------------|--|--------------------------|----------------------------|--------------|-----------|-------------------|
| | | | | | | | | £000's | % | |
| Adults & Older People | 44,735 | 763 | | 136 | (136) | 45,498 | 44,435 | 1,063 | 2.4% | underspend |
| Mental Health | 14,044 | 1,108 | | 205 | (205) | 15,152 | 15,217 | (65) | -0.4% | overspend |
| Learning Disabilities | 10,872 | 129 | | 114 | (114) | 11,000 | 10,889 | 111 | 1.0% | underspend |
| Children's Services | 3,609 | 478 | | 99 | (99) | 4,087 | 3,881 | 205 | 5.3% | underspend |
| Prescribing | 23,535 | 946 | | - | - | 24,481 | 24,014 | 467 | 1.9% | underspend |
| Health Improvement & Inequalities | 586 | 84 | | - | - | 670 | 574 | 96 | 16.8% | underspend |
| FHS | 28,770 | 2,493 | | - | - | 31,263 | 31,263 | (0) | 0.0% | breakeven |
| Resources | 2,201 | 196 | | 761 | (761) | 2,397 | 2,327 | 71 | 3.0% | underspend |
| Hosted Services | 7,053 | 500 | | 147 | (147) | 7,553 | 7,285 | 268 | 3.7% | underspend |
| Resource Transfer | 12,691 | 1,284 | (13,975) | | | - | - | - | 0.0% | breakeven |
| Social Care Fund | 8,169 | | (8,169) | | | - | - | - | 0.0% | breakeven |
| Set Aside | 20,828 | | | | | 20,828 | 20,828 | - | 0.0% | breakeven |
| Other Delegated Services | 635 | | | | | 635 | 635 | - | 0.0% | breakeven |
| NET EXPENDITURE | 177,728 | 7,981 | (22,145) | 1,463 | (1,463) | 163,564 | 161,348 | 2,215 | 1% | underspend |

Appendix 2

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 | 76,648 | 4,232 | | 1,185 | | 82,065 | 79,339 | 2,726 | 3.4% | underspend |
| Property Costs | 939 | 2 | | 205 | | 1,146 | 1,179 | (33) | -2.8% | overspend |
| Supplies and Services | 20,766 | (330) | (12,254) | 732 | | 8,914 | 9,201 | (287) | -3.1% | overspend |
| Third Party Payments | 57,718 | 1,394 | | 60 | | 59,172 | 59,466 | (294) | -0.5% | overspend |
| Purchase Of Healthcare | 2,466 | 300 | | - | | 2,766 | 2,820 | (54) | -1.9% | overspend |
| Transport | 805 | - | | - | | 805 | 776 | 29 | 3.7% | underspend |
| Family Health Services | 80,605 | 5,525 | | - | | 86,130 | 85,432 | 698 | 0.8% | underspend |
| Support Services | 70 | - | | - | | 70 | 61 | 9 | 14.8% | underspend |
| Transfer Payments (PTOB) | 3,666 | (184) | | - | | 3,482 | 3,341 | 141 | 4.2% | underspend |
| Resource Transfer | 19,037 | 1,926 | (20,963) | - | | - | - | - | 0.0% | breakeven |
| Set Aside | 31,242 | - | | - | | 31,242 | 31,242 | - | 0.0% | breakeven |
| Gross Expenditure | 293,963 | 12,865 | (33,217) | 2,182 | - | 275,793 | 272,857 | 2,936 | 1.1% | underspend |
| Income | (30,083) | (940) | | | (2,182) | (33,205) | (33,558) | 353 | -1.1% | underspend |
| NET EXPENDITURE | 263,880 | 11,925 | (33,217) | 2,182 | (2,182) | 242,588 | 239,299 | 3,289 | 1.4% | 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 £000's | Variance | | |
|-----------------------------------|-------------------------|----------------------------------|--|-------------------------------------|--|--------------------------|--|--------------|-------------|-------------------|
| | | | | | | | | £000's | % | |
| Adults & Older People | 65,079 | 1,105 | | 198 | (198) | 66,184 | 64,624 | 1,560 | 2.4% | underspend |
| Mental Health | 20,975 | 1,658 | | 307 | (307) | 22,633 | 22,732 | (99) | -0.4% | overspend |
| Learning Disabilities | 15,744 | 190 | | 165 | (165) | 15,934 | 15,767 | 167 | 1.1% | underspend |
| Children's Services | 5,413 | 717 | | 149 | (149) | 6,130 | 5,822 | 308 | 5.3% | underspend |
| Prescribing | 35,302 | 1,419 | | - | - | 36,721 | 36,021 | 700 | 1.9% | underspend |
| Health Improvement & Inequalities | 880 | 126 | | - | - | 1,006 | 861 | 145 | 16.8% | underspend |
| FHS | 43,155 | 3,740 | | - | - | 46,895 | 46,895 | (0) | 0.0% | overspend |
| Resources | 3,302 | 294 | | 1,142 | (1,142) | 3,596 | 3,490 | 106 | 3.0% | underspend |
| Hosted Services | 10,580 | 750 | | 221 | (221) | 11,330 | 10,928 | 402 | 3.7% | underspend |
| Resource Transfer | 19,037 | 1,926 | (20,963) | | | - | - | - | 0.0% | breakeven |
| Social Care Fund | 12,254 | - | (12,254) | | | - | - | - | 0.0% | breakeven |
| Set Aside | 31,242 | - | | | | 31,242 | 31,242 | - | 0.0% | breakeven |
| Other Delegated Services | 917 | - | | | | 917 | 917 | - | 0.0% | breakeven |
| NET EXPENDITURE | 263,880 | 11,925 | (33,217) | 2,182 | (2,182) | 242,588 | 239,299 | 3,289 | 1.4% | underspend |

Appendix 3

Health Revenue Budget Position 1st April 2019 to 30th November 2019

| 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 | Actual Spend YTD £000's | Variance | | |
|--------------------------|----------------------|----------------------------------|--|--|---|-----------------------------|-------------------------------|--------------|-----------|-------------------|
| | | | | | | | | £000's | % | |
| Employee Costs | 29,864 | 2,739 | | 790 | - | 33,394 | 32,170 | 1,224 | 4% | underspend |
| Property Costs | 24 | - | | - | | 24 | 66 | (42) | -63% | overspend |
| Supplies and Services | 12,188 | (229) | (8,169) | 441 | | 4,232 | 4,273 | (41) | -1% | breakeven |
| Purchase Of Healthcare | 1,644 | 200 | | - | | 1,844 | 1,880 | (36) | -2% | overspend |
| Family Health Services | 53,737 | 3,683 | | - | | 57,420 | 56,955 | 465 | 1% | underspend |
| Set Aside | 20,828 | - | | - | | 20,828 | 20,828 | - | 0% | breakeven |
| Resource Transfer | 12,691 | 1,284 | (13,975) | - | | - | - | - | 0% | breakeven |
| Gross Expenditure | 130,977 | 7,678 | (22,145) | 1,231 | - | 117,742 | 116,171 | 1,571 | 1% | underspend |
| Income | (2,080) | (534) | | | (1,231) | (3,845) | (3,845) | - | 0% | breakeven |
| NET EXPENDITURE | 128,897 | 7,144 | (22,145) | 1,231 | (1,231) | 113,896 | 112,326 | 1,571 | 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 | Actual Spend YTD £000's | Variance | | |
|-------------------------------|----------------------|----------------------------------|--|--|---|-----------------------------|-------------------------------|--------------|-----------|-------------------|
| | | | | | | | | £000's | % | |
| Addiction Services | 1,790 | 15 | | - | - | 1,803 | 1,639 | 164 | 10% | underspend |
| Adult Community Services | 6,524 | 49 | | 19 | (19) | 6,573 | 6,279 | 295 | 5% | underspend |
| Children's Services | 3,609 | 478 | | 99 | (99) | 4,087 | 3,881 | 205 | 5% | underspend |
| Learning Disabilities | 723 | 60 | | - | - | 783 | 693 | 90 | 13% | underspend |
| Mental Health | 12,418 | 1,039 | | 205 | (205) | 13,456 | 13,542 | (86) | -1% | overspend |
| Hosted Services | 7,053 | 500 | | 147 | (147) | 7,553 | 7,285 | 268 | 4% | underspend |
| Prescribing | 23,535 | 946 | | - | - | 24,481 | 24,014 | 467 | 2% | underspend |
| Gms | 14,673 | 1,241 | | - | - | 15,913 | 15,913 | (0) | 0% | breakeven |
| FHS Other | 14,097 | 1,253 | | - | - | 15,350 | 15,350 | (0) | 0% | breakeven |
| Planning & Health Improvement | 586 | 84 | | - | - | 670 | 574 | 96 | 17% | underspend |
| Primary Care Improvement Prog | - | 68 | | 741 | (741) | 68 | 68 | - | 0% | breakeven |
| Resources | 2,201 | 128 | | 20 | (20) | 2,329 | 2,259 | 71 | 3% | underspend |
| Set Aside | 20,828 | - | | - | - | 20,828 | 20,828 | - | 0% | breakeven |
| Resource Transfer | 12,691 | 1,284 | (13,975) | - | - | - | - | - | | |
| Social Care Fund | 8,169 | - | (8,169) | - | - | - | - | - | | |
| NET EXPENDITURE | 128,897 | 7,144 | (22,145) | 1,231 | (1,231) | 113,896 | 112,326 | 1,571 | 1% | underspend |

Appendix 4

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 | 4,109 | | 1,185 | | 50,090 | 48,255 | 1,835 | 4% | Underspend |
| Property Costs | 36 | | | | | 36 | 99 | (63) | -63% | Overspend |
| Supplies and Services | 18,283 | (343) | (12,254) | 662 | | 6,348 | 6,409 | (61) | -1% | breakeven |
| Purchase Of Healthcare | 2,466 | 300 | | | | 2,766 | 2,820 | (54) | -2% | Overspend |
| Family Health Services | 80,605 | 5,525 | | | | 86,130 | 85,432 | 698 | 1% | Underspend |
| Set Aside | 31,242 | | | | | 31,242 | 31,242 | - | 0% | breakeven |
| Resource Transfer | 19,037 | 1,926 | (20,963) | | | - | - | - | | |
| Gross Expenditure | 196,466 | 11,517 | (33,217) | 1,847 | - | 176,613 | 174,257 | 2,356 | 1% | Underspend |
| Income | (3,120) | (801) | | | (1,847) | (5,768) | (5,768) | - | 0% | breakeven |
| NET EXPENDITURE | 193,346 | 10,716 | (33,217) | 1,847 | (1,847) | 170,845 | 168,489 | 2,356 | 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 £000's | Variance | | |
|-------------------------------|-------------------------|-------------------------------|---|----------------------------------|---------------------------------------|--------------------------|---------------------------------------|--------------|-----------|-------------------|
| | | | | | | | | £000's | % | |
| Addiction Services | 2,684 | 22 | | | | 2,706 | 2,459 | 247 | 10% | underspend |
| Adult Community Services | 9,786 | 74 | | 28 | (28) | 9,860 | 9,418 | 442 | 5% | underspend |
| Children's Services | 5,413 | 717 | | 149 | (149) | 6,130 | 5,822 | 308 | 5% | underspend |
| Learning Disabilities | 1,085 | 90 | | | | 1,175 | 1,040 | 135 | 13% | underspend |
| Mental Health | 18,626 | 1,558 | | 307 | (307) | 20,184 | 20,313 | (129) | -1% | overspend |
| Hosted Services | 10,580 | 750 | | 221 | (221) | 11,330 | 10,928 | 402 | 4% | underspend |
| Prescribing | 35,302 | 1,419 | | | | 36,721 | 36,021 | 700 | 2% | underspend |
| Gms | 22,009 | 1,861 | | | | 23,870 | 23,870 | (0) | 0% | breakeven |
| FHS Other | 21,146 | 1,879 | | | | 23,025 | 23,025 | (0) | 0% | breakeven |
| Planning & Health Improvement | 880 | 126 | | | | 1,006 | 861 | 145 | 17% | underspend |
| Primary Care Improvement Prog | | 102 | | 1,112 | (1,112) | 102 | 102 | - | 100% | underspend |
| Resources | 3,302 | 192 | | 30 | (30) | 3,494 | 3,388 | 106 | 3% | underspend |
| Set Aside | 31,242 | | | | | 31,242 | 31,242 | - | 0% | breakeven |
| Resource Transfer | 19,037 | 1,926 | (20,963) | | | - | - | - | | |
| Social Care Fund | 12,254 | | (12,254) | | | - | - | - | | |
| NET EXPENDITURE | 193,346 | 10,716 | (33,217) | 1,847 | (1,847) | 170,845 | 168,489 | 2,356 | 1% | underspend |

**Adult Social Care Revenue Budget Position
1st April 2019 to 6th December 2019**

| Subjective Heading | YTD Budget £000's | In year adjustments £000's | Drawdown From Reserves £000's | Reserves Budget Adjustments £000's | Revised Budget £000's | Actual Spend YTD £000's | Variance | | |
|--------------------------|----------------------|----------------------------------|--|---|-----------------------------|-------------------------------|------------|-----------|-------------------|
| | | | | | | | £000's | % | |
| Employee Costs | 22,022 | 85 | - | | 22,107 | 21,490 | 617 | 3% | underspend |
| Property Costs | 244 | 1 | 142 | | 387 | 366 | 21 | 6% | underspend |
| Supplies and Services | 1,709 | 9 | 48 | | 1,767 | 1,923 | (156) | -8% | overspend |
| Third Party Payments | 39,959 | 965 | 42 | | 40,965 | 41,169 | (204) | 0% | overspend |
| Transport | 554 | - | | | 554 | 534 | 20 | 4% | underspend |
| Support Services | 48 | - | | | 48 | 42 | 6 | 15% | underspend |
| Transfer Payments (PTOB) | 2,291 | (127) | | | 2,163 | 2,066 | 98 | 5% | underspend |
| Gross Expenditure | 66,826 | 933 | 232 | - | 67,992 | 67,590 | 402 | 1% | underspend |
| Income | (18,630) | (96) | | (232) | (18,958) | (19,203) | 244 | -1% | underspend |
| NET EXPENDITURE | 48,196 | 837 | 232 | (232) | 49,033 | 48,387 | 646 | 1% | underspend |

| Care Group | YTD Budget £000's | In year adjustments £000's | Drawdown From Reserves £000's | Reserves Budget Adjustments £000's | Revised Budget £000's | Actual Spend YTD £000's | Variance | | |
|----------------------------------|----------------------|----------------------------------|--|---|-----------------------------|-------------------------------|------------|-----------|-------------------|
| | | | | | | | £000's | % | |
| Older People | 31,787 | 595 | 118 | (118) | 32,382 | 31,668 | 714 | 2% | underspend |
| Physical or Sensory Difficulties | 4,173 | 104 | - | - | 4,277 | 4,407 | (130) | -3% | overspend |
| Learning Difficulties | 10,149 | 69 | 114 | (114) | 10,218 | 10,196 | 22 | 0% | underspend |
| Mental Health Needs | 1,626 | 69 | - | - | 1,695 | 1,675 | 21 | 1% | underspend |
| Addiction Services | 461 | - | - | - | 461 | 442 | 19 | 4% | underspend |
| NET EXPENDITURE | 48,196 | 837 | 232 | (232) | 49,033 | 48,387 | 646 | 1% | underspend |

**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 | 123 | | | 31,932 | 31,041 | 891 | 1% | underspend |
| Property Costs | 352 | 2 | 205 | | 559 | 529 | 30 | 6% | underspend |
| Supplies and Services | 2,469 | 13 | 70 | | 2,552 | 2,778 | (226) | -8% | overspend |
| Third Party Payments | 57,718 | 1,394 | 60 | | 59,172 | 59,466 | (294) | 0% | overspend |
| Transport | 800 | | | | 800 | 771 | 29 | 4% | underspend |
| Support Services | 70 | | | | 70 | 61 | 9 | 15% | underspend |
| Transfer Payments (PTOB) | 3,309 | (184) | | | 3,125 | 2,984 | 141 | 5% | underspend |
| Gross Expenditure | 96,527 | 1,348 | 335 | - | 98,210 | 97,630 | 580 | 1% | underspend |
| Income | (26,910) | (139) | | (335) | (27,384) | (27,737) | 353 | -1% | underspend |
| NET EXPENDITURE | 69,617 | 1,209 | 335 | (335) | 70,826 | 69,893 | 933 | 1% | underspend |

| 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 | 859 | 170 | (170) | 46,774 | 45,743 | 1,031 | 2% | underspend |
| Physical or Sensory Difficulties | 6,028 | 150 | | | 6,178 | 6,366 | (188) | -3% | overspend |
| Learning Difficulties | 14,659 | 100 | 165 | (165) | 14,759 | 14,727 | 32 | 0% | underspend |
| Mental Health Needs | 2,349 | 100 | | | 2,449 | 2,419 | 30 | 1% | underspend |
| Addiction Services | 666 | | | | 666 | 638 | 28 | 4% | underspend |
| NET EXPENDITURE | 69,617 | 1,209 | 335 | (335) | 70,826 | 69,893 | 933 | 1% | underspend |

Renfrewshire Council 'Other Delegated Services'
1st April 2019 to 6th December 2019

| Subjective Heading | Year to Date Budget £000's | Projection to Year End £000's | Variance £000's | % | |
|--------------------------|----------------------------------|-------------------------------------|--------------------|-----------|------------------|
| Employee Costs | 30 | 30 | - | 0% | breakeven |
| Property Costs | 381 | 381 | - | 0% | breakeven |
| Supplies and Services | 10 | 10 | - | 0% | breakeven |
| Transport | 3 | 3 | - | 0% | breakeven |
| Support Services | - | - | - | 0% | breakeven |
| Transfer Payments (PTOB) | 247 | 247 | - | 0% | breakeven |
| Gross Expenditure | 672 | 672 | - | 0% | breakeven |
| Income | (37) | (37) | - | 0% | breakeven |
| NET EXPENDITURE | 635 | 635 | - | 0% | breakeven |

| Client Group | Year to Date Budget £000's | Projection to Year End £000's | Variance £000's | % | |
|-------------------------------|----------------------------------|-------------------------------------|--------------------|-----------|------------------|
| Housing Adaptations | 574 | 574 | - | 0% | breakeven |
| Women's Aid | 61 | 61 | - | 0% | breakeven |
| Grant Funding for Women's Aid | - | - | - | 0% | breakeven |
| NET EXPENDITURE | 635 | 635 | - | 0% | breakeven |

1st April 2019 to 31st March 2020

| Subjective Heading | Annual Budget £000's | Projection to Year End £000's | Variance £000's | % | |
|--------------------------|-------------------------|-------------------------------------|--------------------|-----------|------------------|
| Employee Costs | 43 | 43 | - | 0% | breakeven |
| Property Costs | 551 | 551 | - | 0% | breakeven |
| Supplies and Services | 14 | 14 | - | 0% | breakeven |
| Transport | 5 | 5 | - | 0% | breakeven |
| Support Services | - | - | - | 0% | breakeven |
| Transfer Payments (PTOB) | 357 | 357 | - | 0% | breakeven |
| Gross Expenditure | 970 | 970 | - | 0% | breakeven |
| Income | (53) | (53) | - | 0% | breakeven |
| NET EXPENDITURE | 917 | 917 | - | 0% | breakeven |

| Client Group | Annual Budget £000's | Projection to Year End £000's | Variance £000's | % | |
|-------------------------------|-------------------------|-------------------------------------|--------------------|-----------|------------------|
| Housing Adaptations | 829 | 829 | - | 0% | breakeven |
| Women's Aid | 88 | 88 | - | 0% | breakeven |
| Grant Funding for Women's Aid | - | - | - | 0% | breakeven |
| NET EXPENDITURE | 917 | 917 | - | 0% | breakeven |

2019/20 Adult Social Care Base Budget and In-Year Adjustments

| | £k |
|--|-----------------|
| 2019/20 Renfrewshire HSCP Opening Budget: | 69,617.0 |
| <u>Additions:</u> | |
| Non Recurring Drawdown of Council Reserves | 1,231.7 |
| SWIFT Hosting Costs | -23.0 |
| | 70,825.7 |

| | | |
|---|---------------------------|------------------|
| 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 |

Appendix 10

Movement in Reserves

| Earmarked Reserves | Opening Position 2019/20 £000's | Amounts Drawn Down in 2019/20 | New Reserves | Closing Position 2019/20 £000's | Movement in Reserves in 2019/20 | To be Drawn Down 2019/20 c.£000's | To be Drawn Down 2020/21 c.£000's | Ongoing c.£000's |
|---|---------------------------------|-------------------------------|--------------|---------------------------------|---------------------------------|-----------------------------------|-----------------------------------|------------------|
| PCTF Monies Allocated in 16/17 and 17/18 for Tests of Change and GP Support | 419 | -39 | | 380 | -39 | -23 | ✓ | ✓ |
| Primary Care Improvement Program (19/20) | 816 | -816 | | 0 | -816 | -816 | | |
| GP Premises Fund - Renfrewshire share of NHSGGC funding for GP premises impro | 562 | -305 | | 257 | -305 | ✓ | ✓ | |
| Primary Care Transformation Fund Monies | 39 | -39 | | 0 | -39 | -39 | | |
| District Nurse 3 year Recruitment Programme | 161 | | | 161 | 0 | ✓ | ✓ | ✓ |
| Prescribing | 557 | | | 557 | 0 | ✓ | | |
| ADP Funding (19/20) | 321 | | | 321 | 0 | -321 | | |
| Tec Grant | 20 | | | 20 | 0 | -20 | | |
| Single Point of Access Implementation (19/20) | 28 | -28 | | 0 | -28 | -28 | | |
| Funding to Mitigate Any Shortfalls in Delivery of Approved Savings | 150 | -150 | | 0 | -150 | -150 | | |
| Health Visiting | 181 | -148 | | 33 | -148 | ✓ | ✓ | |
| Tannahill Diet and Diabetes Pilot Project | 15 | -15 | | 0 | -15 | -15 | | |
| Mental Health Improvement Works | 150 | | | 150 | 0 | ✓ | ✓ | |
| Mental Health Action 15 (19/20) | 306 | -306 | | 0 | -306 | -306 | | |
| ICT Swift Update Costs | 27 | | | 27 | 0 | | | |
| Information Communcation Funding - Care @ Home Scheduling System | 0 | | 232 | 232 | 232 | | ✓ | |
| Mile End Refurbishment | 100 | -100 | | 0 | -100 | -100 | | |
| LA Care Home Refurbishment | 300 | | | 300 | 0 | -300 | | |
| Westland Gardens Refurbishment | 105 | -105 | | 0 | -105 | -105 | | |
| Eclipse Support Costs (2 Year) | 156 | | | 156 | 0 | -78 | -78 | |
| Care @ Home Refurbishment and Uniform Replacement | 70 | -70 | | 0 | -70 | -70 | | |
| Additional Support Costs for Transitioning Placement | 60 | -60 | | 0 | -60 | -60 | | |
| TOTAL EARMARKED RESERVES | 4,543 | -2,181 | 232 | 2,594 | -1,949 | | | |

| General Reserves | Opening Position 2019/20 £000's | Amounts Drawn Down in 2019/20 | Projected New Reserves | Closing Position 2019/20 £000's | Movement in Reserves in 2019/20 |
|---|---------------------------------|-------------------------------|------------------------|---------------------------------|---------------------------------|
| Renfrewshire HSCP - Health delegated budget under spend carried forward | 930 | | | 930 | 0 |
| TOTAL GENERAL RESERVES | 930 | 0 | 0 | 930 | 0 |
| OVERALL RESERVES POSITION | 5,473 | -2,181 | 232 | 3,524 | -1,949 |