

To: Renfrewshire Integration Joint Board

On: 29 September 2023

Report by: Chief Finance Officer

Heading: Financial Report 1 April 2023 to 31 July 2023

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

1. Purpose

- 1.1. The purpose of this report is to advise the Integration Joint Board (IJB) of the Revenue Budget position at 31 July 2023, and, the projected year end position for the year ending 31 March 2024.
- 1.2. Members are reminded that within the 2023-24 Delegated Health and Social Care Budget paper presented to the IJB in March 2023 the Chief Finance Officer highlighted the current volatility of the IJB's budget due to the current economic and cost of living crisis, and the likelihood that this will have a negative impact on projections as we move through the financial year.
- 1.3. Given the current fluid discussions on pay negotiations for local government it is not yet clear what the final impact will be on the overall budget position for 2023/24 or what funding will be passed through to the IJB to meet these increased costs. Members should also be aware that the current projections do not include the impact of the pay award above the 3% included as part of the overall budget assumptions for 2023/24.
- 1.4. In addition, there is a delay in receiving some of the ring-fenced allocations from the Scottish Government in respect of specific Scottish Government priorities. It is therefore not clear how the in-year budget will be impacted and what conditions will be attached to the funding when it is received, including whether it will be recurring or non-recurring.

2. Recommendations

It is recommended that the IJB:

- Note the in-year position at 31 July 2023;
- Note the projected year-end position for 2023/24.

3. Summary

3.1. As detailed in the following table, the projected final outturn is an overspend of (£4,601k) for 2023/24 which is prior to any draw down from general reserves. This figure includes a transfer of any in-year underspend at 31 March 2024 to earmarked reserves in line with Scottish Government funding arrangements in relation to:

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

Division	Year-to Date	Projected Outturn
Total Renfrewshire HSCP (including ring-fenced funding)	Overspend (£1,695k)	Overspend (£4,494k)
Other Delegated Services	Overspend (£41k)	Overspend (£107k)
GRAND TOTAL	Overspend (£1,736k)	Overspend (£4,601k)

3.2. As highlighted to the IJB previously a number of factors are converging to create a hugely difficult funding scenario for the public sector across the UK including: the war in Ukraine, the volatility of inflation and interest rates, rising energy costs, supply chain issues, the cost-of-living crisis, and recruitment challenges. Members should be aware that it is highly likely that these scenarios will impact on the current year end projections for the IJB.

3.3. Whilst our current financial position is better than originally anticipated, this position is subject to fluctuation as the financial year progresses.

3.4. Following the impact of COVID it has been difficult to accurately determine spending patterns to assist financial projections. There has however, been a consistent pattern in the demand for care at home packages increasing year on year and we have built an assumption into current financial projections based on the levels of demand we assume will continue to feature throughout this year. The IJB's financial planning arrangements and assumptions will remain subject to active review, to enable us to continue to plan for a range of potential outcomes and scenarios and help us to manage emerging financial risks and challenges and the likely impact these could have on the financial position of the IJB.

3.5. The COVID funding was returned to Scottish Government at the end of last financial year leaving a balance of £4k to fund PPE for carers. As the year progresses and there are spikes in COVID it is likely that there will be costs associated with this such as staffing and PPE that we are no longer funded for and will impact our financial projections.

3.6. Throughout the financial year, adjustments are made to the original budget as a result of additional funding allocations, service developments and budget transfers reflecting service reconfigurations. Appendices 5 and 6 provide a reconciliation of the main budget adjustments applied this current financial year.

3.7. The following table provides a high-level summary of the main reasons why the IJB is projecting an overspend of (£4,601k) for the financial year 2023/24.

Subjective Heading	Year to Date Position £000's	Projected Year End Outturn £000's	Comments
Employee Costs	616	1,818	ongoing challenges in terms of recruitment and retention issues across all service areas due to the limited availability of the skills mix required within the workforce market. In addition, there is an underspend in relation to incremental drift on health posts which will be the subject of a detailed review as part of the IJB's Sustainable Futures programme.
Property Costs	(10)	(22)	overspend reflecting increase in cleaning costs due to ongoing infection control requirements.
Supplies & Services	(194)	(566)	overspend mainly in relation to equipment, including costs of purchase of IT equipment across all areas of the service. There is also an increase in spend in taxi costs as a result of the decant of Ward 37, and an increase within Podiatry for blood testing kits and walking aids.
Third Party Payments	(1,610)	(4,186)	Care at Home o/s (£3,936k): spend reflects the service continuing to support delayed discharges and demand. Care Home Placements u/s £337k: reflects greater numbers of clients choosing to remain at home for longer and the late notification from care homes of packages that had ended in the previous financial year. Adult Care Placements o/s (£602k): reflective of the current client profile and the implementation of future adult care placements including complex high-cost placements over the financial year.
Purchase of Healthcare	(2)	(5)	overspend reflects increased costs associated with LMC (local medical committee) invoices.
Transport	86	224	underspend reflective of services such as Day Care operating at a reduced capacity.
FHS	(601)	(1,803)	prescribing - reflects issues currently impacting on the price of drugs as well as several items being on short supply.
Support Services	(2)	(4)	Minor overspend reflecting inflationary impact on costs.
Transfer Payments	21	55	underspend reflective of the reduction in the council recharge following the due diligence exercise (23/24 budget was set at the original costing due to timing of completion of due diligence exercise).
Income	(41)	(112)	under recovery reflecting a projected reduction in income from charges to users.
TOTAL	(1,736)	(4,601)	

4. Pressures

Total Renfrewshire HSCP	Year-to Date	Projected Outturn
Total Renfrewshire HSCP (including ring-fenced funding)	Overspend (£1,695k)	Overspend (£4,494k)
TOTAL	Overspend (£1,695k)	Overspend (£4,494k)

- 4.1. The overall projected net overspend for the HSCP at 31 July 2023 is an overspend of (£1,695k), with an anticipated year-end overspend of (£4,494k), assuming that the current trajectory of spend continues throughout the remainder of this financial year.
- 4.2. The current and projected year end position for Winter Pressures monies, Action 15, the Primary Care Improvement Programme (PCIP), and Alcohol and Drug Partnership (ADP) assume that if there are any underspends, they will be transferred to earmarked reserves at the year-end in line with Scottish Government funding arrangements.
- 4.3. During this financial year, to date £4,163k has been drawn down from Earmarked reserves, details are summarised in the following table and in Appendix 8.

Earmarked Reserves	Amounts Drawn Down in 2023/24
	£000's
Action 15	123
ADP Funding	162
Scottish Gov District Nurse Funding	101
Drug Death Task Force	42
Drug Mission Outreach	109
MIST	17
PCIP	1,514
HSCP Respiratory Nursing	69
Healthcare support workers	276
PCTF Transitional Fund	7
Accommodation / Premises Investment Fund	136
Mental Health Dementia Funding	26
Care Home Hub	21
Cervical Screening	15
School Nursing	89
Children's Mental Health	1,052
Winter c/f	39
Change & Improvement	22
Winter 22/23	140
Fixed term winter posts	105
Fixed term posts reserve	33
LA Care home refurbishment	58
TEC Grant	5
TOTAL EARMARKED RESERVES	4,163

4.4. The main broad themes of the current and projected outturn for each Care Group are summarised in the following table and include:

Care Group	Year to Date Position £000's	Projected Year End Outturn £000's	Comments
Adults and Older People	(1,286)	(3,329)	<p>The overspend position reflects:</p> <ul style="list-style-type: none"> • Continued pressures within the Care at Home service – o/s (£3,936k) due to impact of the service continuing to support delayed discharges and demand. • Care Homes – u/s £337k reflecting the number of clients choosing to remain at home for longer and impact of late notification from care homes of packages that had ended in the previous financial year. • Employee costs - Adult Social Care - o/s (£351k) reflecting ongoing difficulties recruiting to specialist posts across a number of areas, including homecare workers; social care assistants; team leaders. Where appropriate and where possible these are being covered through overtime and agency staff which is often at a higher cost. • Employee costs – Health - Adult Community Services – u/s £180k reflecting ongoing turnover and recruitment and retention issues across services. • Transport costs - Adult Social Care - u/s £137k reflecting services currently operating at a reduced capacity.
Mental Health Services	(238)	(773)	<p>Overspend reflects a significant increase in agency costs due to increased availability of agency staff and the requirement for more 2:1 enhanced observations. This is an issue that is being faced by IJBs across NHSGGC, not only in Renfrewshire.</p>
Learning Disabilities	(233)	(579)	<p>Overspend reflective of:</p> <ul style="list-style-type: none"> • Adult Care Placements - o/s (£1,273k): reflective of the current client profile and the implementation of future adult care placements including complex high-cost placements over the financial year. • Employee costs - Adult Social Care - u/s £472k reflecting ongoing turnover and recruitment and retention issues across services including social workers and day service posts.

			• Employee costs – Health - u/s £199k reflecting ongoing turnover and recruitment and retention issues across services.
Children’s Services	119	357	Underspend mainly due to vacancies reflecting recruitment and retention issues across the service
Health Improvement & Inequalities	85	255	Underspend due to vacancies within the service.
Resources	113	340	Underspend due to vacancies within the service. Early delivery of 24/25 savings have also been coded against this budget (financial planning sits within this heading) pending their removal in 24/25.
Hosted Services	345	1034	Underspend mainly due to vacancies within Podiatry Services £799k and Primary Care £384k.
TOTAL	(£1,095k)	(£2,695)	

5. Prescribing

Prescribing	Year to Date Position	Projected Outturn
	Overspend (£600k)	Overspend (£1,800k)

5.1. NSS have been working towards delivering a new system called ‘nDCVP’ (replacing the previous system ‘DCVP’). However, there have been some significant technical issues in the go live phase of the project which has resulted in:

- No prescribing data being available since 30th April 2023,
- Contractors have been paid estimated payments in July and August which may continue over the next few months.
- A tariff adjustment was made in May, for which there has been no data to measure. Therefore, the true impact of this has yet to be accurately reported.

5.2. Due to the above, as the current projection has been based on data up to the end of April this therefore means that the financial position could be over / under stated as significant assumptions have been made as regards the in -year and projected year end position. Detailed updates of volume and average cost per item will be provided at future IJB board meetings.

5.3. As previously reported, the current projections reflect prescribing volumes now being on par with those experienced prior to the pandemic, as well as an unprecedented number of items being on short supply and, a number of issues currently impacting on the price of drugs including:

- limitations in manufacturing capacity due to COVID-19, War in Ukraine, lockdowns in Asia, staffing shortages.
- ongoing issues with availability and cost of card and cardboard packaging
- ongoing issues with raw materials
- manufacturing processes
- increased testing for excipients in the manufacturing process
- increased shipping costs (fuel and containers - delays and strikes at ports in England)

5.4. Members should note that it is highly likely that the uncertainty and volatility experienced throughout 2022/23 will continue for the foreseeable future, which will have a significant impact on the future financial position of the IJB.

6. Scottish Government Funding 2023/24

6.1. As highlighted in para 1.3 we have not yet received all ring-fenced allocations from the Scottish Government in respect of specific Scottish Government priorities for Action 15. It is therefore not yet clear how the in-year budget will be impacted and what conditions will be attached to the funding.

6.2. The 2023/24 Tranche 1 allocation for the Primary Care Improvement Fund (PCIF) and ADP has been received. As with last year, reserves will contribute to the overall 2023-24 allocation. Our allocations have therefore, been adjusted to reflect this.

6.3. 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.

6.4. The 2023/24 allocations for: PCIP, Action 15 and ADP are summarised in Appendix 7.

7. Other Delegated Services

7.1. The following table shows the costs of other Renfrewshire Council services delegated to the IJB. Under the 2014 Act, the IJB is accountable for these services, however, these continue to be delivered by Renfrewshire Council. Renfrewshire HSCP monitors the delivery of these services on behalf of the IJB.

7.2. The projected outturn position to 31 March 2024 is an overspend of (£107k).

Client Group	Annual Budget £000's	Spend to Year End £000's	Variance £000's
Housing Adaptations	829	936	(107)
Women's Aid	249	249	-
Grant Funding for Women's Aid	-	-	-
NET EXPENDITURE	1,078	1,185	(107)

8. Reserves

8.1. It is essential for the long-term financial stability and the sustainability of the IJB that sufficient funds are held in reserve to manage unanticipated pressures from year to year. The requirement for financial reserves is acknowledged in statute and is part of a range of measures in place to ensure that s106 public bodies do not over-commit themselves financially.

8.2. The opening IJB reserves position for 2023/24 was £33,633k comprising:

- Covid Carers PPE Funding £4k;
- Scottish Government Ring Fenced Monies £13,422k;

- Grant Funding £176k and
- IJB Earmarked Reserves £13,493k.

The remaining balance of £6,538k is general reserves which are not held to meet any specific liability and offer the IJB some flexibility to deal with unforeseen events or emergencies. These reserves are considered appropriate to the level of risk faced by the organisation and equate to c2% of the IJB's net budget (including set aside), bringing this in line with the targeted 2% in the IJB's Reserve Policy.

8.3. As detailed in Appendix 8 and paragraph 4.3, based on current projections for 2023/24 a total of £4.163m of earmarked reserves have been drawn down to date.

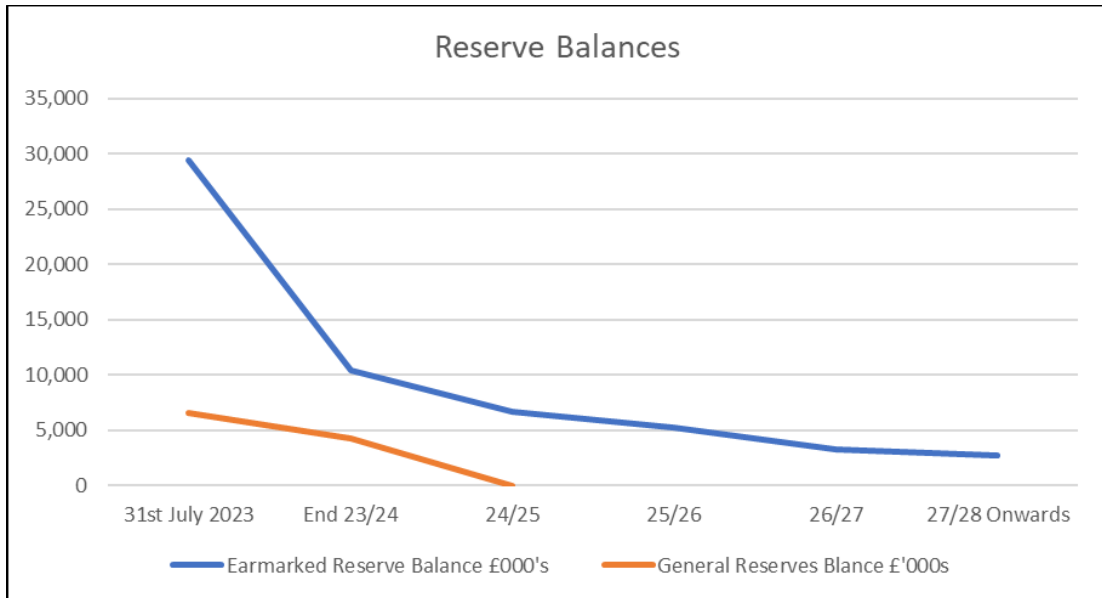
8.4. Based on the current projected year end overspend of (£4,494k), as highlighted to the IJB at the meeting of 31 March 2023, it will be necessary to drawdown earmarked reserves and general reserves in order to deliver a breakeven position at 31 March 2024. Along with current projections for reserve commitments in 2023/24 this indicates that the following drawdowns will be required in 2023/24. This will leave projected year end balances of £4,224k in general reserves and £10,459k in earmarked reserves.

HSCP Funded Reserves	General Reserves	Earmarked Reserves
	£000's	£000's
Opening Balance 23/24	6,538	27,095
Less:		
Amounts drawn down in 23/24		-4,163
Total as at 31st July 2023	6,538	22,932
Less:		
23/24 projected overspend drawdown		
General	-2,294	
Mitigation of delays in delivery of savings		-400
Prescribing		-1800
Total	-2,294	-2,200
Less:		
23/24 Projected reserve commitments		-10,273
Total	0	-10,273
Closing Balance 23/24	4,244	10,459

8.5. Based on current commitments and the projected budget gap for 2024/25, we are currently estimating that the amount held in general reserves will be fully drawn down by the end of 2024/25.

8.6. In addition, earmarked reserves balances will also reduce as agreed commitments are taken forward. The table and chart below provide further detail on the projected reserve balances (this will be updated throughout the financial year).

Reserves	31st July 2023	End 23/24	24/25	25/26	26/27	27/28 Onwards
Earmarked Reserve Balance £000's	29,470	10,459	6,684	5,185	3,265	2,758
General Reserves Balance £'000s	6,538	4,244	-			



Implications of the Report

1. **Financial** – Financial implications are discussed in full in the report above.
2. **HR & Organisational Development** – none
3. **Strategic Plan and Community Planning** - No specific implications from this report, however, there continues to be alignment and reference with the IJB's Strategic and Financial Plans where possible.
4. **Wider Strategic Alignment** – none
5. **Legal** – This is in line with Renfrewshire IJB's Integration Scheme
6. **Property/Assets** – none.
7. **Information Technology** – none
8. **Equality & Human Rights** – The recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement have been identified arising from the recommendations contained in the report. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.
9. **Fairer Duty Scotland** - none
10. **Health & Safety** – none
11. **Procurement** – Implementation of the living wage impact on existing contracts with providers and their ability to deliver within the allocated funding package.

12. **Risk** – There are a number of risks which should be considered on an ongoing basis: adequate funding to deliver core services.
 13. **Privacy Impact** – none.
-

List of Background Papers – None.

Author: Sarah Lavers, Chief Finance Officer

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

1.	Reference Number	290923-05
2.	Date Direction issued by IJB	29 September 2023
3.	Date from which Direction takes effect	29 September 2023
4.	Direction to	Renfrewshire Council and NHS Greater Glasgow & Clyde
5.	Does the Direction supersede, amend, or cancel a previous Direction – if yes include IJB reference number	Yes, 300623-06
6.	Functions covered by the Direction	All functions delegated to the IJB from Renfrewshire Council and NHS Greater Glasgow & Clyde
7.	Full text of Direction	Renfrewshire Council and NHS Greater Glasgow & Clyde are jointly directed to deliver services in line with the Integration Joint Board's Strategic Plan (2022-25), as advised and instructed by the Chief Officer and within the budget levels outlined in Appendix 1.
8.	Budget allocated by IJB to carry out Direction.	As outlined in Appendix 1.
9.	Outcomes	The functions will be carried out in a manner consistent with the strategic objectives and outcomes set out in the Strategic Plan 2022-25.
10.	Performance monitoring arrangements	Performance management is monitored and reported to every meeting of the IJB.
11.	Date of review of Direction	November 2023.

Appendix 1

HSCP Revenue Budget Position 1st April 2023 to 31st July 2023

Subjective Heading	YTD Budget	In year adjustments	Adjustment in line with Annual Accounts	Drawdown From Reserves	Reserves Budget Adjustments	Revised Budget	Spend YTD (before movements to reserves)	Variance		
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Employee Costs	31,903	2,821	-	954	-	35,677	35,061	616	1.7%	underspend
Property Costs	195	(14)	-	66	-	247	257	(10)	-4.1%	overspend
Supplies and Services	6,736	(3,352)	-	38	-	3,423	3,617	(194)	-5.7%	overspend
Third Party Payments	29,073	1,725	-	-	-	30,797	32,407	(1,610)	-5.2%	overspend
Purchase Of Healthcare	976	20	-	-	-	995	997	(2)	-0.2%	overspend
Transport	322	(7)	-	-	-	316	230	86	27.3%	underspend
Family Health Services	33,148	393	-	-	-	33,541	34,142	(601)	-1.8%	overspend
Support Services	27	-	-	-	-	27	28	(2)	-5.7%	overspend
Transfer Payments (PTOB)	2,358	(872)	-	-	-	1,486	1,465	21	1.4%	underspend
Resource Transfer	7,629	4,820	(12,449)	-	-	-	-	-	0.0%	breakeven
Set Aside	22,419	-	-	-	-	22,419	22,419	-	0.0%	breakeven
Gross Expenditure	134,787	5,534	(12,449)	1,058	-	128,929	130,624	(1,695)	-1.3%	overspend
Income	(11,332)	(1,474)	387	-	(1,058)	(13,476)	(13,436)	(41)	0.3%	overspend
NET EXPENDITURE	123,455	4,060	(12,062)	1,058	(1,058)	115,453	117,188	(1,736)	-1.5%	overspend

HSCP Revenue Budget Position
1st April 2023 to 31st July 2023

Care Group	YTD Budget	In year adjustments	Adjustment in line with Annual Accounts	Drawdown From Reserves	Reserves Budget Adjustments	Revised Budget	Spend YTD (before movements to reserves)	Variance		
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Adults & Older People	31,203	1,576	-	390	(391)	32,779	34,065	(1,286)	-3.9%	overspend
Mental Health	9,252	863	-	67	(67)	10,115	10,352	(238)	-2.4%	overspend
Learning Disabilities	8,513	803	-	13	(13)	9,317	9,550	(233)	-2.5%	overspend
Children's Services	1,578	192	-	30	(30)	1,771	1,652	119	6.7%	underspend
Prescribing	12,474	392	-	-	-	12,867	13,467	(600)	-4.7%	overspend
Health Improvement & Inequalities	386	37	-	-	-	423	338	85	20.1%	underspend
FHS	20,171	-	-	-	-	20,171	20,171	-	0.0%	breakeven
Resources	1,325	(499)	-	553	(553)	827	713	113	13.7%	underspend
Hosted Services	4,004	347	-	5	(5)	4,351	4,006	345	7.9%	underspend
Resource Transfer	7,629	348	(7,977)	-	-	-	-	-	0.0%	breakeven
Social Care Fund	4,085	-	(4,085)	-	-	-	-	-	0.0%	breakeven
Set Aside	22,419	-	-	-	-	22,419	22,419	-	0.0%	breakeven
NET EXPENDITURE (before delegated)	123,040	4,060	(12,062)	1,058	(1,058)	115,038	116,733	(1,695)	-1.5%	overspend
Other Delegated Services	415	-	-	-	-	415	456	(41)	-9.9%	overspend
NET EXPENDITURE	123,455	4,060	(12,062)	1,058	(1,058)	115,453	117,189	(1,736)	-1.5%	overspend

HSCP Revenue Budget Position

1st April 2023 to 31st March 2024

Subjective Heading	Annual Budget	In year adjustments	Adjustment in line with Annual Accounts	Drawdown From Reserves	Reserves Budget Adjustments	Revised Budget	Spend YTD (before movements to reserves)	Variance		
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Employee Costs	89,904	8,226	-	2,808	-	100,938	99,120	1,818	1.8%	underspend
Property Costs	518	(36)	-	189	-	671	692	(22)	-3.2%	overspend
Supplies and Services	19,906	(10,307)	-	115	-	9,714	10,280	(566)	-5.8%	overspend
Third Party Payments	75,589	4,484	-	-	-	80,073	84,259	(4,186)	-5.2%	overspend
Purchase Of Healthcare	2,927	59	-	-	-	2,986	2,991	(5)	-0.2%	overspend
Transport	838	(17)	-	-	-	821	597	224	27.3%	underspend
Family Health Services	99,445	1,179	-	-	-	100,624	102,427	(1,803)	-1.8%	overspend
Support Services	70	-	-	-	-	70	74	(4)	-5.7%	overspend
Transfer Payments (PTOB)	6,131	(2,268)	-	-	-	3,863	3,808	55	1.4%	underspend
Resource Transfer	22,888	14,459	(37,347)	-	-	-	-	-	0.0%	breakeven
Set Aside	67,258	-	-	-	-	67,258	67,258	-	0.0%	breakeven
Gross Expenditure	385,474	15,779	(37,347)	3,111	-	367,018	371,506	(4,489)	-1.2%	overspend
Income	(29,778)	(4,098)	1,162	-	(3,111)	(35,825)	(35,713)	(112)	0.3%	overspend
NET EXPENDITURE	355,696	11,681	(36,185)	3,111	(3,111)	331,193	335,793	(4,601)	-1.4%	overspend

HSCP Revenue Budget Position
1st April 2023 to 31st March 2024

Care Group	Annual Budget	In year adjustments	Adjustment in line with Annual Accounts	Drawdown From Reserves	Reserves Budget Adjustments	Revised Budget	Spend YTD (before movements to reserves)	Variance		
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Adults & Older People	82,915	4,561	-	1,122	(1,122)	87,476	90,805	(3,329)	-3.8%	overspend
Mental Health	27,171	2,566	-	195	(194)	29,737	30,510	(773)	-2.6%	overspend
Learning Disabilities	22,314	2,102	-	33	(33)	24,416	24,995	(579)	-2.4%	overspend
Children's Services	4,735	577	-	89	(89)	5,312	4,955	357	6.7%	underspend
Prescribing	37,423	1,177	-	-	-	38,600	40,400	(1,800)	-4.7%	overspend
Health Improvement & Inequalities	1,159	110	-	-	-	1,269	1,014	255	20.1%	underspend
FHS	60,514	-	-	-	-	60,514	60,514	-	0.0%	breakeven
Resources	3,976	(1,496)	-	1,658	(1,658)	2,480	2,140	340	13.7%	underspend
Hosted Services	12,011	1,041	-	15	(15)	13,052	12,018	1,034	7.9%	underspend
Resource Transfer	22,888	1,043	(23,931)	-	-	-	-	-	0.0%	breakeven
Social Care Fund	12,254	-	(12,254)	-	-	-	-	-	0.0%	breakeven
Set Aside	67,258	-	-	-	-	67,258	67,258	-	0.0%	breakeven
NET EXPENDITURE (before delegated)	354,618	11,681	(36,185)	3,111	(3,111)	330,115	334,609	(4,494)	-1.4%	overspend
Other Delegated Services	1,078	-	-	-	-	1,078	1,185	(107)	-9.9%	overspend
NET EXPENDITURE	355,696	11,681	(36,185)	3,111	(3,111)	331,193	335,794	(4,601)	-1.4%	overspend

Adult Social Care Revenue Budget Position
1st April 2023 to 18th August 2023

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	Spend YTD (before movements to reserves) £000's	Variance		
							£000's	%	
Employee Costs	14,437	593	133	-	15,163	15,088	74	0.5%	underspend
Property Costs	167	(12)	22	-	178	199	(22)	-12.4%	overspend
Supplies and Services	755	630	-	-	1,384	1,422	(38)	-2.7%	overspend
Third Party Payments	29,073	1,725	-	-	30,797	32,407	(1,610)	-5.2%	overspend
Transport	321	(7)	-	-	315	228	86	27.4%	underspend
Support Services	27	-	-	-	27	28	(2)	-5.7%	overspend
Transfer Payments (PTOB)	2,018	(872)	-	-	1,145	1,083	62	5.4%	underspend
Gross Expenditure	46,797	2,057	155	-	49,009	50,457	(1,448)	0	-
Income	(10,542)	(812)	-	(155)	(11,509)	(11,483)	(26)	0.2%	overspend
NET EXPENDITURE	36,255	1,244	155	(155)	37,500	38,974	(1,474)	0	-

Adult Social Care Revenue Budget Position

1st April 2023 to 18th August 2023

Care Group	YTD Budget	In year adjustments	Drawdown From Reserves	Reserves Budget Adjustments	Revised Budget	Spend YTD (before movements to reserves)	Variance		
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Older People	23,598	271	124	(125)	23,870	25,341	(1,472)	-6.2%	overspend
Physical or Sensory Difficulties	2,882	144	-	-	3,025	2,900	125	4.1%	underspend
Learning Difficulties	8,064	769	13	(13)	8,833	9,135	(302)	-3.4%	overspend
Mental Health Needs	1,459	56	17	(17)	1,515	1,367	148	9.8%	underspend
Addiction Services	252	4	-	-	257	230	26	10.2%	underspend
NET EXPENDITURE	36,255	1,244	155	(155)	37,500	38,974	(1,474)	0	-

Adult Social Care Revenue Budget Year End Position
1st April 2023 to 31st March 2024

Subjective Heading	Annual Budget	In year adjustments	Drawdown From Reserves	Reserves Budget Adjustments	Revised Budget	Spend to Year End (before movements to reserves)	Variance		
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Employee Costs	37,537	1,541	345		39,423	39,230	193	0.5%	underspend
Property Costs	434	(30)	58		462	519	(57)	-12.4%	overspend
Supplies and Services	1,962	1,637			3,599	3,697	(98)	-2.7%	overspend
Third Party Payments	75,589	4,484			80,073	84,259	(4,186)	-5.2%	overspend
Transport	835	(17)			818	594	224	27.4%	underspend
Support Services	70				70	74	(4)	-5.7%	overspend
Transfer Payments (PTOB)	5,246	(2,268)			2,978	2,816	162	5.4%	underspend
Gross Expenditure	121,673	5,347	402	-	127,422	131,188	(3,766)	-3.0%	overspend
Income	(27,409)	(2,112)		(402)	(29,923)	(29,856)	(67)	0.2%	overspend
NET EXPENDITURE	94,264	3,235	402	(402)	97,500	101,333	(3,833)	-3.9%	overspend

Adult Social Care Revenue Budget Year End Position
1st April 2023 to 31st March 2024

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 (before movements to reserves) £000's	Variance		
							£000's	%	
Older People	61,356	705	324	(324)	62,061	65,887	(3,826)	-6.2%	overspend
Physical or Sensory Difficulties	7,492	374			7,866	7,540	326	0	underspend
Learning Difficulties	20,966	2,000	33	(33)	22,966	23,752	(786)	-3.4%	overspend
Mental Health Needs	3,794	145	45	(45)	3,939	3,554	385	9.8%	underspend
Addiction Services	656	11			667	599	68	10.2%	underspend
NET EXPENDITURE	94,264	3,235	402	(402)	97,500	101,333	(3,833)	-3.9%	overspend

Appendix 3

Health Revenue Budget Position

1st April 2023 to 31st July 2023

Subjective Heading	Annual Budget	In year adjustments	Adjustment in line with Annual Accounts	Drawdown From Reserves	Reserves Budget Adjustments	Revised Budget	Spend to Year End (before movements to reserves)	Variance		
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Employee Costs	17,393	2,228	-	821	-	20,443	19,901	542	2.6%	underspend
Property Costs	28	(2)	-	44	-	70	58	12	17.0%	underspend
Supplies and Services	5,979	(3,981)	-	38	-	2,036	2,192	(156)	-7.7%	overspend
Purchase Of Healthcare	976	20	-	-	-	995	997	(2)	-0.2%	overspend
Family Health Services	33,148	393	-	-	-	33,541	34,142	(601)	-1.8%	overspend
Set Aside	22,419	-	-	-	-	22,419	22,419	-	0.0%	breakeven
Resource Transfer	7,629	4,820	(12,449)	-	-	-	-	-	0.0%	breakeven
Gross Expenditure	87,573	3,477	(12,449)	903	-	79,504	79,709	(205)	-0.3%	overspend
Income	(788)	(662)	387	-	(903)	(1,966)	(1,951)	(15)	0	overspend
NET EXPENDITURE	86,785	2,815	(12,062)	903	(903)	77,538	77,758	(220)	-0.3%	overspend

Health Revenue Budget Position

1st April 2023 to 31st July 2023

Care Group	Annual Budget	In year adjustments	Adjustment in line with Annual Accounts	Drawdown From Reserves	Reserves Budget Adjustments	Revised Budget	Spend to Year End (before movements to reserves)	Variance		
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Addiction Services	135	8	-	-	-	143	143	(0)	(0)	overspend
Addiction Services - ADP	556	514	-	110	(110)	1,069	1,069	-	-	breakeven
Adult Community Services	3,780	635	-	156	(156)	4,415	4,380	34	0	underspend
Children's Services	1,578	192	-	30	(30)	1,771	1,652	119	0	underspend
Learning Disabilities	449	34	-	-	-	483	414	69	0	underspend
Mental Health	7,792	807	-	9	(9)	8,599	8,985	(386)	(0)	overspend
Mental Health - Action 15	-	-	-	41	(41)	-	-	-	-	breakeven
Hosted Services	4,004	347	-	5	(5)	4,351	4,006	345	0	underspend
Prescribing	12,474	392	-	-	-	12,867	13,467	(600)	(0)	overspend
Gms	9,734	-	-	-	-	9,734	9,734	-	-	breakeven
FHS Other	10,437	-	-	-	-	10,437	10,437	-	-	breakeven
Planning & Health Improvement	386	37	-	-	-	423	338	85	0	underspend
Primary Care Improvement Prog	86	1,813	-	505	(505)	1,898	1,898	-	-	breakeven
Resources	1,240	(2,311)	-	48	(48)	(1,072)	(1,185)	113	(0)	underspend
Set Aside	22,419	-	-	-	-	22,419	22,419	-	-	breakeven
Resource Transfer	7,629	348	(7,977)	-	-	-	-	-	-	breakeven
Social Care Fund	4,085	-	(4,085)	-	-	-	-	-	-	breakeven
NET EXPENDITURE	86,785	2,815	(12,062)	903	(903)	77,538	77,759	(220)	0	-

**Health Budget Year End Position
1st April 2023 to 31st March 2024**

Subjective Heading	Annual Budget	In year adjustments	Adjustment in line with Annual Accounts	Drawdown From Reserves	Reserves Budget Adjustments	Revised Budget	Spend to Year End (before movements to reserves)	Variance		
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Employee Costs	52,180	6,685		2,463		61,328	59,703	1,625	2.6%	underspend
Property Costs	84	(6)		131		209	174	35	17.0%	underspend
Supplies and Services	17,936	(11,944)		115		6,107	6,575	(468)	-7.7%	overspend
Purchase Of Healthcare	2,927	59				2,986	2,991	(5)	-0.2%	overspend
Family Health Services	99,445	1,179				100,624	102,427	(1,803)	-1.8%	overspend
Set Aside	67,258					67,258	67,258		0.0%	breakeven
Resource Transfer	22,888	14,459	(37,347)			-	-		0.0%	breakeven
Gross Expenditure	262,718	10,432	(37,347)	2,709	-	238,512	239,128	(616)	0	-
Income	(2,364)	(1,986)	1,162		(2,709)	(5,897)	(5,852)	(45)	0.8%	overspend
NET EXPENDITURE	260,354	8,446	(36,185)	2,709	(2,709)	232,615	233,275	(661)	0	0

Health Budget Year End Position

1st April 2023 to 31st March 2024

Care Group	Annual Budget	In year adjustments	Adjustment in line with Annual Accounts	Drawdown From Reserves	Reserves Budget Adjustments	Revised Budget	Spend to Year End (before movements to reserves)	Variance		
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Addiction Services	405	25				430	430	(0)	0.0%	overspend
Addiction Services - ADP	1,667	1,541		331	(331)	3,208	3,208		0.0%	breakeven
Adult Community Services	11,339	1,905		467	(467)	13,244	13,141	103	0.8%	underspend
Children's Services	4,735	577		89	(89)	5,312	4,955	357	6.7%	underspend
Learning Disabilities	1,348	102				1,450	1,243	207	14.3%	underspend
Mental Health	23,377	2,421		26	(26)	25,798	26,956	(1,158)	-4.5%	overspend
Mental Health - Action 15	-			123	(123)	-	-		0.0%	breakeven
Hosted Services	12,011	1,041		15	(15)	13,052	12,018	1,034	7.9%	underspend
Prescribing	37,423	1,177				38,600	40,400	(1,800)	-4.7%	overspend
Gms	29,203					29,203	29,203		0.0%	breakeven
FHS Other	31,311					31,311	31,311		0.0%	breakeven
Planning & Health Improvement	1,159	110				1,269	1,014	255	20.1%	underspend
Primary Care Improvement Prog	257	5,438		1,514	(1,514)	5,695	5,695		0.0%	breakeven
Resources	3,719	(6,934)		143	(143)	(3,215)	(3,555)	340	-10.6%	underspend
Set Aside	67,258					67,258	67,258		0.0%	breakeven
Resource Transfer	22,888	1,043	(23,931)			-	-		0.0%	breakeven
Social Care Fund	12,254		(12,254)			-	-		0.0%	breakeven
NET EXPENDITURE	260,354	8,446	(36,185)	2,709	(2,709)	232,615	233,276	(661)	-0.3%	overspend

**Renfrewshire Council 'Other Delegated Services'
1st April 2023 to 31st July 2023**

Subjective Heading	Year to Date Budget £000's	Spend to Year End £000's	Variance £000's
Employee Costs	72	72	-
Property Costs	0	-	0
Supplies and Services	3	3	-
Transport	1	1	-
Transfer Payments (PTOB)	340	382	(41)
Gross Expenditure	417	458	(41)
Income	(2)	(2)	-
NET EXPENDITURE	415	456	(41)

Client Group	Year to Date Budget £000's	Spend to Year End £000's	Variance £000's
Housing Adaptations	319	360	(41)
Women's Aid	96	96	-
Grant Funding for Women's Aid	-	-	-
NET EXPENDITURE	415	456	(41)

1st April 2023 to 31st March 2024

Subjective Heading	Annual Budget £000's	Spend to Year End £000's	Variance £000's
Employee Costs	187	187	-
Property Costs	0	-	0
Supplies and Services	8	8	-
Transport	3	3	-
Transfer Payments (PTOB)	885	992	(107)
Gross Expenditure	1,083	1,190	(107)
Income	(5)	(5)	-
NET EXPENDITURE	1,078	1,185	(107)

Client Group	Annual Budget £000's	Spend to Year End £000's	Variance £000's
Housing Adaptations	829	936	(107)
Women's Aid	249	249	-
Grant Funding for Women's Aid	-	-	-
NET EXPENDITURE	1,078	1,185	(107)

Appendix 5

2023/24 Adult Social Care Base Budget and In-Year Adjustments	
	£k
2023/24 Renfrewshire HSCP Opening Budget:	94,264
Adult Social Care Budget as reported @ 28th April 2023	94,264
<u>Budget Adjustment posted in month 2</u>	
Scheduling & Monitoring Budget Transfer	-82
Adult Social Care Uplift 23/24	3,362
Adult Social Care Budget as reported @ 24th May 2023	97,544
<u>Budget Adjustment posted in month 3</u>	
WAN connections 23/24	-6
Adult Social Care Budget as reported @ 23rd June 2023	97,538
<u>Budget Adjustment posted in month 5</u>	
Promise Manager 23/24	-38
Adult Social Care Budget as reported @ 18th August 2023	97,500

Appendix 6

<u>2023/24 Health Financial Allocation to Renfrewshire HSCP</u>		£k
2023/24 opening budget		193,096
Add: Set Aside		67,258
<u>less: Budget Adjustments</u>		
Social Care Fund		-12,254
Resource Transfer		-22,888
	= base budget rolled over	225,212
<u>Budget Adjustments posted in month 2</u>		
Apremilast Acute Feb23 Actual Ren		41
Apremilast Acute Mar23 Actual Ren		52
Mgt - Co/cfo/mgt/lead		-5
Mgt/sesp		-4
Mh - Mgt Jmcl		2
Pay Ni Uplift 2223 Rev		1
Savings		14
RT adjustment		7
Budget allocated as per 2023/24 Financial Allocation 31st May 2023		225,321
<u>Budget Adjustments posted in month 3</u>		
Budget transfer Children's services West Dun		-52
RT Adjustment		-561
Budget allocated as per 2023/24 Financial Allocation 30th June 2023		224,708
<u>Budget Adjustments posted in month 4</u>		
Camchp 22 Hcsw Band 2-4		1,187
Camchp 23 One Off Payment		662
Camchp 26 Adp Pfg		575
Camchp 27 Adp Tranche 1		973
Camchp 29 Pcip Tranche 1		5,438
Ggc Hv Academic Sessions 2324		77
Tariff Swap Adj 22/23 Ren		-522
		-483
Budget allocated as per 2023/24 Financial Allocation 31st July 2023		232,615

Scottish Government Funding Streams

Funding Description	2023/24									
	Opening Balance Earmarked Reserves £000's	Drawdown from Reserves £000's	Current Reserves Balance P4 £000's	Core Budget £000's	Per Allocation Letter £000's	Received @ 31st July 23 £000's	Budget £000's	Expenditure £000's	Variance £000's	
PCIF	1,514	1,514	-	257	5,776	5,438	7,209	7,274	-	65
Action 15	123	123	-	-	-	-	123	123	-	-
ADP (includes all ADP Related Funding Streams)	1,974	330	1,644	1,661	1,885	1,548	3,539	3,539	-	-
TOTAL	3,611	1,967	1,644	1,918	7,661	6,986	10,871	10,936	-	65

Note:**Action 15****Allocation letter is still to be received**

HSCP Funded Earmarked Reserves	Opening Position 2023/24	Amounts Drawn Down in 2023/24	New Reserves 2023/24	Closing Position 2023/24	Movement in Reserves 2023/24	To be Drawn Down 2023/24	To be Drawn Down 2024/25	To be Drawn Down 2025/26	To be Drawn Down 2026/27	Ongoing	Total Commitments	Balance Remaining
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Covid Carers PPE Funding	4	0	0	4	0	-4					-4	0
Scottish Government Ring Fenced Monies carried forward:												
PCIP	1,514	-1,514	0	0	-1,514	0	0	0	0	0	0	0
PCTF Monies Allocated for Tests of Change and GP Support	107	-7	0	100	-7	-100	0	0	0	0	-100	0
GP Premises Improvement Fund	462	0	0	462	0	-462	0	0	0	0	-462	0
ADP Funding	1,976	-331	0	1,645	-331	-1,645	0	0	0	0	-1,645	0
Mental Health Recovery and Renewal Funding	1,596	-1,052	0	544	-1,052	-35	-509	0	0	0	-544	0
Mental Health Action 15 (19/20) (20/21) (21/22)	123	-123	0	0	-123	0	0	0	0	0	0	0
District Nurse Recruitment Programme	293	-101	0	192	-101	-95	-70	-20	-7	0	-192	0
Winter Planning Monies / Care Home Liaison Monies	6,309	-583	0	5,726	-583	-3,177	-877	-82	-85	-77	-4,298	1,428
Mental Health Dementia Funding	142	-26	0	116	-26	-50	-66	0	0	0	-116	0
Public Health Improvement Monies	176	0	0	176	0	-61	-67	-48	0	0	-176	0
Care Home Hub	27	-21	0	6	-21	-6	0	0	0	0	-6	0
Community Living Change	697	0	0	697	0	-150	-464	-83	0	0	-697	0
Scottish Government Ring Fenced Monies carried forward	13,422	-3,759	0	9,664	-3,759	-5,781	-2,053	-233	-92	-77	-8,235	1,428
Grant Funding carried forward	176	-5	0	171	-5	-71	-100	0	0	0	-171	0
TOTAL RING FENCED MONIES TO BE CARRIED FORWARD	13,602	-3,764	0	9,838	-3,764	-5,856	-2,153	-233	-92	-77	-8,410	1,428
ICT / Systems Related	313	0	0	313	0	-91	-19	-12	-160	-31	-313	0
Premises Related	5,259	-194	0	5,065	-194	-1,578	-776	-1,050	-1,662	0	-5,066	0
Prescribing	2,000	0	0	2,000	0	-1,800	-200	0	0	0	-2,000	0
Other IJB Reserves	4,422	-206	0	4,216	-206	-1,787	-489	-204	-7	-399	-2,886	1,330
HSCP Funded PCIP Commitments	1,499		0	1,499	0	-1,361	-138	0	0	0	-1,499	0
TOTAL EARMARKED RESERVES	27,095	-4,163	0	22,932	-4,163	-12,473	-3,775	-1,499	-1,920	-507	-20,173	2,758
GENERAL RESERVES	6,538		0	6,538	0	-2,294	-4,244	0	0	0	-6,538	0
TOTAL RESERVES	33,633	-4,163	0	29,470	-4,163	-14,767	-8,019	-1,499	-1,920	-507	-26,711	2,758