

To: Renfrewshire Integration Joint Board

On: 22 March 2024

Report by: Chief Finance Officer

Heading: Financial Report 1 April 2023 to 31 January 2024

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 January 2024, 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. The cost pressures highlighted above along with increasing demand, create significant implications for service delivery in future years. The IJB will therefore be required to make difficult decisions in order to deliver recurring funding solutions. The Integration Scheme outlines the responsibilities of Partners and the IJB if spending exceeds the allocated budget. In addition, the role of IJB members as regards their financial responsibilities is set out in the budget paper later on this agenda.

2. Recommendations

It is recommended that the IJB:

- Note the in-year position at 31 January 2024
- 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 (£861k) for 2023/24 taking into account the in-year drawdown of earmarked winter pressure reserves. This figure also assumes a transfer of any in-year underspend at 31 March 2024 to earmarked reserves in line with Scottish Government funding arrangements in relation to:

- Action 15

- Primary Care Improvement Programme (PCIP)
- Alcohol and Drug Partnership (ADP).

Division	Year-to Date	Projected Outturn
Total Renfrewshire HSCP (prior to drawdown of winter pressure monies)	Overspend (£2,361k)	Overspend (£2,790k)
Other Delegated Services	Overspend (£33k)	Overspend (£39k)
TOTAL	Overspend (£2,394k)	Overspend (£2,829k)
Less: Drawdown of Winter pressure monies	£1,665k	£1,968k
TOTAL	Overspend (£729k)	Overspend (£861k)

- 3.2. In setting its budget in March 2023, the IJB recognised that not all cost pressures identified for 2023/24 would be funded from approved savings. The budget paper therefore proposed the use of reserves to fund the balance of pressures identified for 2023/24 which could not be met from the recurring allocated budget for 2023/24.
- 3.3. In order to partially mitigate the current projected year end overspend and in line with the winter planning funding intentions, in year winter pressure monies have been fully utilised and winter pressure earmarked reserves have been drawn down. The intention to maximise the use of earmarked reserves to reduce the need for drawing down from general reserves to enable maximum flexibility going forward was highlighted by the Chief Finance Officer at the IJB meeting of 24 November 2023.
- 3.4. The current projected year-end outturn is an improvement on our original forecast. This reflects a number of focused pieces of work and actions put in place by the Senior Management Team over the past few months to help to mitigate the projected overspend, as well as the impact of non-recurring monies which have helped to reduce the in-year overspend.
- 3.5. As part of the Annual Accounts process for 2023/24 it is likely that a contingent liability will need to be included reflecting current discussions regarding the potential increase to Care at Home staff grades. A range of factors need to be taken into consideration in determining what the final outcome will be, including what if any back pay will be due to be paid. Negotiations are currently in place between the Council and trade unions. Members should be aware that any costs relating to previous years will have an impact on the IJB's financial position and will require to be funded from the IJB's general reserves.
- 3.6. The IJB's financial planning arrangements and assumptions remain subject to active review, including planning for a range of potential outcomes and scenarios to help to identify emerging financial risks and challenges and the likely impact these could have on the financial position of the IJB.
- 3.7. Throughout the financial year, adjustments are made to the original budget as a result of additional funding allocations, service developments and budget transfers reflecting service reconfigurations. Appendices 5 and 6 provide a reconciliation of the main budget adjustments applied this current financial year.

3.8. The following table provides a high-level summary of the main reasons why the IJB is projecting an overspend of (£861k) for the financial year 2023/24.

Subjective Heading	Year to Date Position £000's	Projected Year End Outturn £000's	Comments
Employee Costs	2,490	2,979	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. This underspend will reduce in future years reflecting the decision by the IJB at its meeting of 24 November where approval was given to revise the current payroll budget methodology including applying 4% turnover to posts where a staff ratio is not required.
Property Costs	(150)	(177)	overspend reflecting increase relating to repairs, cleaning costs and the purchase of track hoists.
Supplies & Services	(356)	(424)	overspend mainly in relation to community meal provision and legal costs relating to an employee tribunal. There is also an increase in taxi costs due to the temporary decant of Ward 37, and within Podiatry for blood testing kits and walking aids.
Third Party Payments	(1,049)	(1,240)	<p>Care at Home o/s (£2,053k): reflects demand levels, in addition, increased patient acuity of discharges from hospitals with more complex needs means that more intensive CAH packages are required to support people to remain in their own homes.</p> <p>Care Home Placements u/s £587k: 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 resulting in clawback of overpayments from providers.</p> <p>Adult Care Placements u/s £371k: reflective of the current client profile, changing client needs and the availability of appropriate placements.</p> <p>Respite o/s (£139k): reflective of demand for respite services.</p>
Purchase of Healthcare	(10)	(12)	Minor overspend reflects costs in relation to Mental Health activities
Transport	182	215	underspend reflective of services such as Day Care operating at a reduced capacity.
FHS	(1788)	(2,146)	prescribing – reflective of current volume increases and issues currently impacting on the price of drugs as well as several items being on short supply.
Support Services	12	14	Minor underspend reflecting current spend pattern.
Transfer Payments	91	108	underspend due to 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	(150)	(178)	Under recovery of income due to increased number of clients with long term debt and a delay in payment of invoices.
TOTAL	(729)	(861)	

4. Pressures

Total Renfrewshire HSCP	Year-to Date	Projected Outturn
Total Renfrewshire HSCP (including ring-fenced funding)	Overspend (£2,361k)	Overspend (£2,790k)
TOTAL	Overspend (£2,361k)	Overspend (£2,790k)
Less: Earmarked Winter pressure monies drawdown.	Drawdown £1,665k	Drawdown £1,968k
GRAND TOTAL	Overspend (£696k)	Overspend (£822k)

- 4.1 The overall projected net overspend for the HSCP at 31 January 2024 is an overspend of (£696k), with an anticipated year-end overspend of (£822k), assuming that the current trajectory of spend continues throughout the remainder of this financial year. This includes the in-year drawdown of earmarked winter pressure monies in line with the Scottish Government winter planning funding intentions and assumes a transfer of any in-year underspend on ring fenced allocations at 31 March 2024 to earmarked reserves.
- 4.2 As highlighted in section 3.2 the intention to maximise the use of ear marked reserves to reduce the need for drawing down from general reserves to enable maximum flexibility going forward was highlighted by the Chief Finance Officer at the IJB meeting of 24 November 2023. Normally such drawdowns would occur at the financial year end however in order to provide the IJB clarity over the projected year end position these have been drawn down in year.
- 4.3 The current and projected year end position for Action 15, the Primary Care Improvement Programme (PCIP), and Alcohol and Drug Partnership (ADP) assume that any underspends will be transferred to earmarked reserves at the year-end in line with Scottish Government funding arrangements.
- 4.4 During this financial year, to date £8,116k 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
PCIP	1,514
PCTF Transitional Fund	18
Action 15	123
ADP Funding	250
Scottish Gov District Nurse Funding	126
Drug Death Task Force	81
Drug Mission Outreach	134
MIST	34
Care Home Liaison & Oversight Staffing Funding	15
HSCP Respiratory Nursing	128
Healthcare support workers	624
Accommodation / Premises Investment Fund	263
Mental Health Dementia Funding	50
Care Home Hub	26
Community Living Change	118
Cervical Screening	31
School Nursing	181
Children's Mental Health	1,052
In House Training Academy	15
Winter cf	380
Change & Improvement	235
Winter 22/23	1,355
Fixed term winter posts	353
Fixed term posts reserve	150
LA Care home refurbishment	107
Mile End refurbishment	2
TEC Grant	16
Analogue to Digital Contribution to Programme	68
RES Winter Planning	659
MHO Training Grant	6
Adult Support & Protection Grant	4
TOTAL EARMARKED RESERVES	8,116

4.5 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	(349)	(398)	<p>The overspend position reflects:</p> <ul style="list-style-type: none"> • Continued pressures within the Care at Home service – o/s (£2,030k) reflects demand levels, in addition, increased patient acuity of discharges from hospitals with more complex needs means that more intensive CAH packages are required to support people to remain in their own homes.

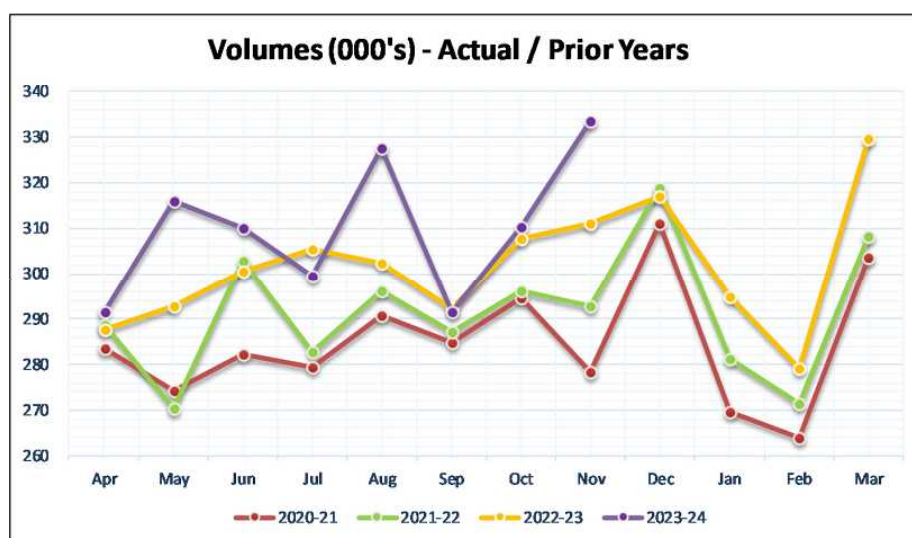
			<ul style="list-style-type: none"> • Care Homes – u/s £587k reflecting the number of clients choosing to remain at home for longer and impact of late notification from care homes of packages that had ended in the previous financial year resulting in clawback of overpayments from providers. • Respite – o/s (£139k) reflective of demand for respite services. • Employee costs – Health - Adult Community Services – u/s £1018k reflecting underspend in relation to incremental drift, ongoing turnover and recruitment and retention issues across services and the impact of the new NHS GGC Board guidelines for vacancy management. • Transport costs - Adult Social Care - u/s £174k reflecting services currently operating at a reduced capacity.
Mental Health Services	(765)	(927)	Overspend reflects a significant increase in agency cost and the requirement for more 2:1 enhanced observations. This is an issue that is being faced across NHSGGC, not only in Renfrewshire.
Learning Disabilities	105	127	Underspend reflective of: <ul style="list-style-type: none"> • Adult Care Placements - o/s (£466k): reflective of the current client profile • Employee costs - Adult Social Care - u/s £347k underspend in relation to incremental drift, ongoing turnover and recruitment and retention issues across services including social workers and day service posts. • Employee costs – Health - u/s £217k ongoing turnover and recruitment and retention issues across services and the impact of the new NHS GGC Board guidelines for vacancy management.
Children’s Services	298	358	underspend in relation to incremental drift, vacancies reflecting recruitment and retention issues across the service and the impact of the new NHS GGC Board guidelines for vacancy management.
Health Improvement & Inequalities	349	419	underspend in relation to incremental drift and vacancies within the service.
Resources	258	310	Underspend reflective of: <ul style="list-style-type: none"> • Employee costs – Health - u/s £219k underspend in relation to incremental drift, and vacancies within the service. Early delivery of 24/25 savings totalling £151k have also been coded against this budget (financial planning sits within this heading) pending their removal in 24/25. • Supplies & Services – Health – u/s £84k reduction of spend within non pays following a

			review of planned spend and restrictions on discretionary spending.
Hosted Services	1,194	1,433	underspend in relation to incremental drift and vacancies within Podiatry Services and Primary Care. Plans are in place within podiatry to take forward the 'Prepare programme' which will recruit and support trainee podiatrists into the service.
TOTAL	£1,090k	£1,322k	

5 Prescribing

Prescribing	Year to Date Position	Projected Outturn
	Overspend (£1,786k)	Overspend (£2,144k)

- 5.1 NSS have been working towards delivering a new prescribing system called 'nDCVP' (replacing the previous system 'DCVP'). Previously highlighted technical issues have now dissipated, and the new system is now fully implemented.
- 5.2 Financial projections reported at the end of January 2024 include information to the end of November 2023. As a result, the January financial information is now based on eight months actual data (April – November 23) and a two-month accrual (Dec 23-Jan 24).
- 5.3 The significant reduction in the prescribing overspend is largely due to the move to generic Apixaban resulting in circa £0.5m of a saving. Financial data indicates a reduction in pricing of a number of drugs from October 2023, however this is offset by costs associated with underlying short supply compounded by increasing growth.
- 5.4 The main reasons for the projected overspend in prescribing are summarised below:
- A highly volatile marketplace with a high number of concessions and price inflation post concession period.
 - Post EU-exit, UK has faced supply and pricing challenges which have not been seen across EU.
 - The success of evidence-based medicine has led to an increase in treatment options for many chronic diseases.
 - An increase in the prevalence and treatments of NCDs (non-communicable diseases) such as diabetes
 - Treating more patients, who have more ailments with more medicines at increasing cost.
 - The outlook is of an increasing population (in most area's) living longer and diagnosed with more ailments.
- 5.5 The following graph shows the fluctuation in demand over the past 3 years.



6 Scottish Government Funding 2023/24

- 6.1 All ring-fenced allocations from the Scottish Government have now been received.
- 6.2 Regular returns are submitted to the relevant Scottish Government policy team on our progress of delivering on these programmes. These include updates on our spending profile, workforce, and delivery of stated outcomes.
- 6.3 The 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 (£39k).

Client Group	Annual Budget £000's	Spend to Year End £000's	Variance £000's
Housing Adaptations	829	868	(39)
Women's Aid	249	249	-
Grant Funding for Women's Aid	-	-	-
NET EXPENDITURE	1,078	1,117	(39)

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.

8.3 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.

8.4 As detailed in Appendix 8 and paragraph 4.3, a total of £8.116m of earmarked reserves have been drawn down to date.

8.5 Based on the current projected year end overspend of (£822k), as highlighted to the IJB at the meeting of 31 March 2023, it will be necessary to drawdown earmarked reserves in order to deliver a breakeven position at 31 March 2024. Along with current projections for reserve commitments in 2023/24 this will leave projected year end balances of £15,198k in earmarked reserves.

8.6 ***Projected Reserve Commitments***

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		-8,116
Total as at 31st January 2024	6,538	18,979
Less:		
23/24 Projected reserve commitments		-3,781
Total	0	-3,781
Closing Balance 23/24	6,538	15,198

8.7 As highlighted earlier in para 3.5 any back pay in relation to the potential increase to Care at Home staff grades will have an impact on the IJB's financial position and will require to be funded from general reserves.

8.8 Based on current commitments and the projected budget gap for 2024/25 (covered in the 2024/25 budget paper later on this agenda), we are currently estimating that there will be a requirement to repurpose a number of earmarked reserves in order to deliver financial balance.

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 and which are highlighted throughout this report.
 13. **Privacy Impact** – none.
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List of Background Papers – None.

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(Sarah.Lavers@renfrewshire.gov.uk)

1.	Reference Number	220324-07
2.	Date Direction issued by IJB	22 March 2024
3.	Date from which Direction takes effect	22 March 2024
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, 240124-05
6.	Functions covered by the Direction	All functions delegated to the IJB from Renfrewshire Council and NHS Greater Glasgow & Clyde
7.	Full text of Direction	Renfrewshire Council and NHS Greater Glasgow & Clyde are jointly directed to deliver services in line with the Integration Joint Board's Strategic Plan (2022-25), as advised and instructed by the Chief Officer and within the budget levels outlined in Appendix 1.
8.	Budget allocated by IJB to carry out Direction.	As outlined in Appendix 1.
9.	Outcomes	The functions will be carried out in a manner consistent with the strategic objectives and outcomes set out in the Strategic Plan 2022-25.
10.	Performance monitoring arrangements	Performance management is monitored and reported to every meeting of the IJB.
11.	Date of review of Direction	June 2024.

Appendix 1

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

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	75,404	16,550	-	5,598	-	97,551	95,061	2,490	2.6%	underspend
Property Costs	438	(33)	-	256	-	661	811	(150)	-22.7%	overspend
Supplies and Services	16,614	(8,198)	-	263	-	8,678	9,035	(356)	-4.1%	overspend
Third Party Payments	63,960	4,144	-	685	-	68,789	69,838	(1,049)	-1.5%	overspend
Purchase Of Healthcare	2,439	51	-	-	-	2,490	2,500	(10)	-0.4%	overspend
Transport	709	(14)	-	-	-	695	513	182	26.2%	underspend
Family Health Services	82,871	3,693	-	-	-	86,564	88,353	(1,788)	-2.1%	overspend
Support Services	59	-	-	-	-	59	47	12	20.0%	underspend
Transfer Payments (PTOB)	5,188	(1,917)	-	3	-	3,274	3,182	91	2.8%	underspend
Resource Transfer	19,073	12,050	(31,123)	-	-	(0)	(0)	-	0.0%	breakeven
Set Aside	56,048	-	-	-	-	56,048	56,048	-	0.0%	breakeven
Gross Expenditure	322,802	26,326	(31,123)	6,804	-	324,810	325,388	(579)	-0.2%	overspend
Income	(25,166)	(4,666)	968	-	(6,804)	(35,668)	(35,518)	(150)	0.4%	overspend
NET EXPENDITURE	297,636	21,660	(30,155)	6,804	(6,804)	289,141	289,870	(729)	-0.3%	overspend

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

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	69,987	4,657	-	3,693	(3,693)	74,644	74,993	(349)	-0.5%	overspend
Mental Health	22,691	3,931	-	324	(324)	26,623	27,387	(765)	-2.9%	overspend
Learning Disabilities	18,864	2,128	-	159	(159)	20,992	20,888	105	0.5%	underspend
Children's Services	3,946	821	-	1,060	(1,060)	4,767	4,468	298	6.3%	underspend
Prescribing	31,186	2,062	-	-	-	33,248	35,034	(1,787)	-5.4%	overspend
Health Improvement & Inequalities	966	190	-	-	-	1,156	807	349	30.2%	underspend
FHS	50,428	1,570	-	-	-	51,998	51,998	-	0.0%	breakeven
Resources	3,313	4,494	-	1,543	(1,543)	7,808	7,549	258	3.3%	underspend
Hosted Services	10,009	937	-	26	(26)	10,946	9,752	1,194	10.9%	underspend
Resource Transfer	19,073	870	(19,943)	-	-	-	-	-	0.0%	breakeven
Social Care Fund	10,212	-	(10,212)	-	-	-	-	-	0.0%	breakeven
Set Aside	56,048	-	-	-	-	56,048	56,048	-	0.0%	breakeven
NET EXPENDITURE (before delegated)	296,724	21,660	(30,155)	6,804	(6,804)	288,229	288,924	(696)	-0.2%	overspend
Other Delegated Services	912	-	-	-	-	912	945	(33)	-3.6%	overspend
NET EXPENDITURE	297,636	21,660	(30,155)	6,804	(6,804)	289,141	289,870	(729)	-0.3%	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	Projected 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	89,904	19,836	-	6,683	-	116,423	113,444	2,979	2.6%	underspend
Property Costs	518	(39)	-	306	-	785	962	(177)	-22.5%	overspend
Supplies and Services	19,906	(9,863)	-	314	-	10,357	10,781	(424)	-4.1%	overspend
Third Party Payments	75,589	4,898	-	809	-	81,296	82,536	(1,240)	-1.5%	overspend
Purchase Of Healthcare	2,927	61	-	-	-	2,988	3,000	(12)	-0.4%	overspend
Transport	838	(17)	-	-	-	821	606	215	26.2%	underspend
Family Health Services	99,445	4,432	-	-	-	103,877	106,023	(2,146)	-2.1%	overspend
Support Services	70	-	-	-	-	70	56	14	20.0%	underspend
Transfer Payments (PTOB)	6,131	(2,265)	-	3	-	3,869	3,761	108	2.8%	underspend
Resource Transfer	22,888	14,460	(37,348)	-	-	-	-	-	0.0%	breakeven
Set Aside	67,258	-	-	-	-	67,258	67,258	-	0.0%	breakeven
Gross Expenditure	385,474	31,503	(37,348)	8,116	-	387,745	388,428	(683)	-0.2%	overspend
Income	(29,778)	(5,560)	1,162	-	(8,116)	(42,292)	(42,114)	(178)	0.4%	overspend
NET EXPENDITURE	355,696	25,943	(36,186)	8,116	(8,116)	345,453	346,314	(861)	-0.2%	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	Projected 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	%	
Adults & Older People	82,915	5,576	-	4,386	(4,386)	88,491	88,889	(398)	-0.4%	overspend
Mental Health	27,171	4,714	-	387	(387)	31,885	32,812	(927)	-2.9%	overspend
Learning Disabilities	22,314	2,520	-	189	(189)	24,834	24,707	127	0.5%	underspend
Children's Services	4,735	985	-	1,272	(1,272)	5,720	5,362	358	6.3%	underspend
Prescribing	37,423	2,474	-	-	-	39,897	42,041	(2,144)	-5.4%	overspend
Health Improvement & Inequalities	1,159	228	-	-	-	1,387	968	419	30.2%	underspend
FHS	60,514	1,884	-	-	-	62,398	62,398	-	0.0%	breakeven
Resources	3,976	5,393	-	1,851	(1,851)	9,369	9,059	310	3.3%	underspend
Hosted Services	12,011	1,124	-	31	(31)	13,135	11,702	1,433	10.9%	underspend
Resource Transfer	22,888	1,044	(23,932)	-	-	-	-	-	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	25,942	(36,186)	8,116	(8,116)	344,374	345,196	(822)	-0.2%	overspend
Other Delegated Services	1,078	-	-	-	-	1,078	1,117	(39)	-3.6%	overspend
NET EXPENDITURE	355,696	25,942	(36,186)	8,116	(8,116)	345,453	346,314	(861)	-0.2%	overspend

Adult Social Care Revenue Budget Position

1st April 2023 to 2nd February 2024

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	Projected Spend (before movements to reserves) £000's	Variance		
							£000's	%	
Employee Costs	31,762	1,304	1,859	-	34,925	34,421	504	1.4%	underspend
Property Costs	367	(26)	90	-	431	579	(148)	-34.4%	overspend
Supplies and Services	1,660	1,380	63	-	3,103	3,311	(208)	-6.7%	overspend
Third Party Payments	63,960	4,144	685	-	68,789	69,838	(1,049)	-1.5%	overspend
Transport	707	(14)	-	-	692	510	182	26.3%	underspend
Support Services	59	-	-	-	59	47	12	20.0%	underspend
Transfer Payments (PTOB)	4,439	(1,917)	3	-	2,525	2,401	124	4.9%	underspend
Gross Expenditure	102,954	4,871	2,699	-	110,524	111,107	(583)	0	-
Income	(23,192)	(2,132)	-	(2,699)	(28,023)	(27,911)	(113)	0.4%	overspend
NET EXPENDITURE	79,762	2,739	2,699	(2,699)	82,501	83,196	(696)	0	-

Adult Social Care Revenue Budget Position

1st April 2023 to 2nd February 2024

Care Group	YTD Budget	In year adjustments	Drawdown From Reserves	Reserves Budget Adjustments	Revised Budget	Projected Spend (before movements to reserves)	Variance		
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Older People	51,917	371	2,475	(2,475)	52,288	53,621	(1,333)	-2.5%	overspend
Physical or Sensory Difficulties	6,339	308	-	-	6,647	6,457	190	2.9%	underspend
Learning Difficulties	17,740	1,852	121	(121)	19,593	19,680	(87)	-0.4%	overspend
Mental Health Needs	3,210	192	96	(96)	3,403	2,893	509	15.0%	underspend
Addiction Services	555	15	6	(6)	570	545	25	4.5%	underspend
NET EXPENDITURE	79,762	2,739	2,699	(2,699)	82,501	83,196	(696)	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	Projected 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	2,197		41,275	40,679	596	1.4%	underspend
Property Costs	434	(31)	106		509	684	(175)	-34.4%	overspend
Supplies and Services	1,962	1,631	74		3,667	3,913	(246)	-6.7%	overspend
Third Party Payments	75,589	4,898	809		81,296	82,536	(1,240)	-1.5%	overspend
Transport	835	(17)			818	603	215	26.3%	underspend
Support Services	70				70	56	14	20.0%	underspend
Transfer Payments (PTOB)	5,246	(2,265)	3		2,984	2,837	147	4.9%	underspend
Gross Expenditure	121,673	5,757	3,189	-	130,619	131,308	(689)	-0.5%	overspend
Income	(27,409)	(2,520)		(3,189)	(33,118)	(32,985)	(133)	0.4%	overspend
NET EXPENDITURE	94,264	3,237	3,189	(3,189)	97,501	98,323	(822)	-0.8%	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	439	2,926	(2,926)	61,795	63,370	(1,575)	-2.5%	overspend
Physical or Sensory Difficulties	7,492	363			7,855	7,631	224	0	underspend
Learning Difficulties	20,966	2,189	144	(144)	23,155	23,258	(103)	-0.4%	overspend
Mental Health Needs	3,794	227	113	(113)	4,021	3,419	602	15.0%	underspend
Addiction Services	656	18	7	(7)	674	644	30	4.5%	underspend
NET EXPENDITURE	94,264	3,237	3,189	(3,189)	97,501	98,323	(822)	-0.8%	overspend

Health Revenue Budget Position
1st April 2023 to 31st January 2024

Subjective Heading	Annual Budget	In year adjustments	Adjustment in line with Annual Accounts	Drawdown From Reserves	Reserves Budget Adjustments	Revised Budget	Projected Spend (before movements to reserves)	Variance		
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Employee Costs	43,483	15,246	-	3,739	-	62,468	60,482	1,986	3.2%	underspend
Property Costs	70	(7)	-	167	-	230	232	(2)	-0.7%	overspend
Supplies and Services	14,947	(9,578)	-	200	-	5,568	5,717	(148)	-2.7%	overspend
Purchase Of Healthcare	2,439	51	-	-	-	2,490	2,500	(10)	-0.4%	overspend
Family Health Services	82,871	3,693	-	-	-	86,564	88,353	(1,788)	-2.1%	overspend
Set Aside	56,048	-	-	-	-	56,048	56,048	-	0.0%	breakeven
Resource Transfer	19,073	12,050	(31,123)	-	-	-	-	-	0.0%	breakeven
Gross Expenditure	218,932	21,455	(31,123)	4,105	-	213,369	213,331	38	0.0%	underspend
Income	(1,970)	(2,534)	968	-	(4,105)	(7,641)	(7,603)	(38)	0	overspend
NET EXPENDITURE	216,962	18,921	(30,155)	4,105	(4,105)	205,728	205,728	-	0.0%	breakeven

Health Revenue Budget Position
1st April 2023 to 31st January 2024

Care Group	Annual Budget	In year adjustments	Adjustment in line with Annual Accounts	Drawdown From Reserves	Reserves Budget Adjustments	Revised Budget	Projected Spend before movements to reserves)	Variance		
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Addiction Services	338	5	-	-	-	343	343	-	0.0%	breakeven
Addiction Services - ADP	1,389	1,668	-	410	(410)	3,058	3,058	-	0.0%	breakeven
Adult Community Services	9,449	2,290	-	802	(802)	11,739	10,970	769	6.6%	underspend
Children's Services	3,946	821	-	1,060	(1,060)	4,767	4,468	298	6.3%	underspend
Learning Disabilities	1,123	276	-	38	(38)	1,399	1,208	192	13.7%	underspend
Mental Health	19,481	2,360	-	126	(126)	21,841	23,115	(1,274)	-5.8%	overspend
Mental Health - Action 15	-	1,379	-	103	(103)	1,379	1,379	-	0.0%	breakeven
Hosted Services	10,009	937	-	26	(26)	10,946	9,752	1,194	10.9%	underspend
Prescribing	31,186	2,062	-	-	-	33,248	35,034	(1,787)	-5.4%	overspend
Gms	24,336	536	-	-	-	24,872	24,872	-	0.0%	breakeven
FHS Other	26,093	1,034	-	-	-	27,127	27,127	-	0.0%	breakeven
Planning & Health Improvement	966	190	-	-	-	1,156	807	349	30.2%	underspend
Primary Care Improvement Prog	214	3,985	-	1,262	(1,262)	4,199	4,199	-	0.0%	breakeven
Resources	3,099	509	-	281	(281)	3,608	3,350	258	7.2%	underspend
Set Aside	56,048	-	-	-	-	56,048	56,048	-	0.0%	breakeven
Resource Transfer	19,073	870	(19,943)	-	-	-	-	-	0.0%	breakeven
Social Care Fund	10,212	-	(10,212)	-	-	-	-	-	0.0%	breakeven
NET EXPENDITURE	216,962	18,921	(30,155)	4,106	(4,106)	205,728	205,728	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	Projected 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	18,295		4,487		74,962	72,579	2,383	3.2%	underspend
Property Costs	84	(8)		200		276	278	(2)	-0.7%	overspend
Supplies and Services	17,936	(11,494)		240		6,682	6,860	(178)	-2.7%	overspend
Purchase Of Healthcare	2,927	61				2,988	3,000	(12)	-0.4%	overspend
Family Health Services	99,445	4,432				103,877	106,023	(2,146)	-2.1%	overspend
Set Aside	67,258					67,258	67,258		0.0%	breakeven
Resource Transfer	22,888	14,460	(37,348)			-	-		0.0%	breakeven
Gross Expenditure	262,718	25,746	(37,348)	4,927	-	256,043	255,998	45	(0)	-
Income	(2,364)	(3,040)	1,162		(4,927)	(9,169)	(9,124)	(45)	0.5%	overspend
NET EXPENDITURE	260,354	22,706	(36,186)	4,927	(4,927)	246,874	246,874	-	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	Projected 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	6				411	411		0.0%	breakeven
Addiction Services - ADP	1,667	2,002		491	(491)	3,669	3,669		0.0%	breakeven
Adult Community Services	11,339	2,747		962	(962)	14,086	13,163	923	6.6%	underspend
Children's Services	4,735	985		1,272	(1,272)	5,720	5,362	358	6.3%	underspend
Learning Disabilities	1,348	331		45	(45)	1,679	1,449	230	13.7%	underspend
Mental Health	23,377	2,832		151	(151)	26,209	27,738	(1,529)	-5.8%	overspend
Mental Health - Action 15	-	1,655		123	(123)	1,655	1,655		0.0%	breakeven
Hosted Services	12,011	1,124		31	(31)	13,135	11,702	1,433	10.9%	underspend
Prescribing	37,423	2,474				39,897	42,041	(2,144)	-5.4%	overspend
Gms	29,203	643				29,846	29,846		0.0%	breakeven
FHS Other	31,311	1,241				32,552	32,552		0.0%	breakeven
Planning & Health Improvement	1,159	228				1,387	968	419	30.2%	underspend
Primary Care Improvement Prog	257	4,782		1,514	(1,514)	5,039	5,039		0.0%	breakeven
Resources	3,719	611		337	(337)	4,330	4,020	310	7.2%	underspend
Set Aside	67,258					67,258	67,258		0.0%	breakeven
Resource Transfer	22,888	1,044	(23,932)			-	-		0.0%	breakeven
Social Care Fund	12,254		(12,254)			-	-		0.0%	breakeven
NET EXPENDITURE	260,354	22,705	(36,186)	4,927	(4,927)	246,873	246,873	-	0.0%	breakeven

**Renfrewshire Council 'Other Delegated Services'
1st April 2023 to 2nd February 2024**

Subjective Heading	Year to Date Budget £000's	Projected Spend YTD £000's	Variance £000's
Employee Costs	158	158	-
Property Costs	0	-	0
Supplies and Services	7	7	-
Transport	3	3	-
Transfer Payments (PTOB)	749	782	(33)
Gross Expenditure	917	949	(33)
Income	(4)	(4)	-
NET EXPENDITURE	912	945	(33)

Client Group	Year to Date Budget £000's	Projected Spend YTD £000's	Variance £000's
Housing Adaptations	701	734	(33)
Women's Aid	211	211	-
Grant Funding for Women's Aid	-	-	-
NET EXPENDITURE	912	945	(33)

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	924	(39)
Gross Expenditure	1,083	1,122	(39)
Income	(5)	(5)	-
NET EXPENDITURE	1,078	1,117	(39)

Client Group	Annual Budget £000's	Spend to Year End £000's	Variance £000's
Housing Adaptations	829	868	(39)
Women's Aid	249	249	-
Grant Funding for Women's Aid	-	-	-
NET EXPENDITURE	1,078	1,117	(39)

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	97,501

Appendix 6

<u>2023/24 Health Financial Allocation to Renfrewshire HSCP</u>	£k
2023/24 opening budget	193,096
Add: Set Aside	67,258
less: Budget Adjustments	
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
RT Adjustment	-483
Budget allocated as per 2023/24 Financial Allocation 31st July 2023	232,615
<u>Budget Adjustments posted in month 5</u>	
Camchp 39 Pay Uplift	4,714
Apremilast Acute	454
Camchp 28 District Nursing Ren	233
Camchp 40 Mdt Ren	1,133
Camchp 43 School Nurse Ren	402
OU student cam	15
Budget allocated as per 2023/24 Financial Allocation 31st August 2023	239,567
<u>Budget Adjustments posted in month 6</u>	
Cam052 Ou Q3&4 22/23 L Hawkins	5
Camchp 29 Pcip Tranche 1 Ren	-93
Camchp 49 Thrive Under 5	49
Budget allocated as per 2023/24 Financial Allocation 30th September 2023	239,528

<u>Budget Adjustments posted in month 7</u>	
Cam052 Ou Q3&4 22/23 L Hawkins	-5
Camchp 60 Cervical	17
Camchp 64 Ptshp Uplift	2,649
Camchp 71 Smoke	35
Camchp 82 Ch Nurse	57
Pres 23-24 Share Of #20m Nrac	690
Budget allocated as per 2023/24 Financial Allocation 31st October 2023	242,970
<u>Budget Adjustments posted in month 8</u>	
Camchp 83 Care Home Liaison	78
Camchp 84 Covid Housebound	174
Camchp 84 Prevention	50
Gms Bud Adjs 3600 23-24	20
Gms To Hscp's Est Fy Gms	-31,311
Pres 23-24 Share Of #20m Nrac	32,552
Scs Realignment - O365 Ren	-16
Budget allocated as per 2023/24 Financial Allocation 30th November 2023	244,518
<u>Budget Adjustments posted in month 9</u>	
Action 15 Realignment	70
Camchp 101 Dementia	118
Camchp 102 Pcip Capital	- 633
Camchp 109 Sas	26
Camchp 84 Prevention	- 50
Camchp 85 Dental Framework	- 20
Budget allocated as per 2023/24 Financial Allocation 31st December 2023	244,029
<u>Budget Adjustments posted in month 10</u>	
Action 15 Realignment	- 70
Apremil Acute Addit 23/24 M10	77
Camchp 094 Rotational Physio	49
Camchp 108 Med Pay	178
Camchp 121 Comm Food Network	12
Camchp 127 Inclusion	22
Camchp 129 Pcip	1
Camchp 133 Adp Tranche 2	264
Camchp 135 Action 15	1,655
Camchp 136 Sg Dn Funding	100
Camchp 84 Prevention	50
Camchp 85 Dental Framework	20
Contr To Cps Global Sum 23/24	- 157
Gos Ncl 23-24 Fyb 2023-10	935
Hscp Gds Ncl Budget 23-24	- 292
Budget allocated as per 2023/24 Financial Allocation 31st January 2024	246,873

Scottish Government Funding Streams

Funding Description	2023/24					
	Opening Balance Earmarked Reserves	In Year Allocation	Total Funds	Actual YTD Spend	Projected Final Outturn	Transfer to earmarked reserves
	£000's	£000's	£000's	£000's	£000's	£000's
PCIF	1,514	5,672	7,186	5,384	6,576	610
Action 15	123	1,674	1,797	1,490	1,797	-
ADP (includes all ADP Related Funding Streams)	1,974	3,624	5,598	2,334	4,313	1,285
TOTAL	3,611	10,970	14,581	9,208	12,686	1,895

HSCP Funded Earmarked Reserves	Opening Position 2023/24	Amounts Drawn Down in 2023/24	Projected Reserves To be Drawn Down 2023/24	New Reserves 2023/24	Projected Closing Position 2023/24	Movement in Reserves 2023/24
	£000's	£000's	£000's	£000's	£000's	£000's
Covid Carers PPE Funding	4	0	0	0	4	0
Scottish Government Ring Fenced Monies carried forward:						
PCIP	1,514	-1,514	0	0	0	-1,514
PCTF Monies Allocated for Tests of Change and GP Support	107	-18	-12	0	77	-30
GP Premises Improvement Fund	462	0	0	0	462	0
ADP Funding	1,976	-498	-826	0	652	-1,324
Mental Health Recovery and Renewal Funding	1,596	-1,052	0	0	544	-1,052
Mental Health Action 15 (19/20)_(20/21)_(21/22)	123	-123	0	0	0	-123
District Nurse Recruitment Programme	293	-126	-42	0	126	-168
Winter Planning Monies / Care Home Liaison Monies	6,309	-3,689	-591	0	2,028	-4,280
Mental Health Dementia Funding	142	-50	0	0	92	-50
Public Health Improvement Monies	176	0	-8	0	168	-8
Care Home Hub	27	-26	-1	0	0	-27
Community Living Change	697	-118	-258	0	321	-376
Scottish Government Ring Fenced Monies carried forward	13,422	-7,214	-1,739	0	4,469	-8,953
Grant Funding carried forward	176	-25	-20	0	131	-45
TOTAL RING FENCED MONIES TO BE CARRIED FORWARD	13,602	-7,239	-1,759	0	4,604	-8,998
ICT / Systems Related	313	0	0	0	313	0
Premises Related	5,259	-371	-940	0	3,947	-1,311
Prescribing	2,000	0	0	0	2,000	0
Other IJB Reserves	4,422	-506	-443	0	3,473	-948
HSCP Funded PCIP Commitments	1,499	0	-639	0	860	-639
TOTAL EARMARKED RESERVES	27,095	-8,116	-3,781	0	15,198	-11,897
GENERAL RESERVES	6,538	0	0	0	6,538	0
TOTAL RESERVES	33,633	-8,116	-3,781	0	21,736	-11,897