

To: Renfrewshire Integration Joint Board

On: 30 June 2023

Report by: Chief Finance Officer

Heading: Financial Report 1 April 2022 to 31 March 2023

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

1. Purpose

- 1.1. The purpose of this report is to advise the Integration Joint Board (IJB) of the Revenue Budget year-end position for the financial year 2022/23 and to seek approval for the transfer of funds to reserves to allow completion of the IJB's accounts by the statutory deadline of 30 September 2023.
- 1.2. Members should note that the year-end position reflects changes to the health budget in relation to a non-recurring budget allocation from the Scottish Government to fund the increased pay settlement for Health employees in line with the agreed uplift for 2022/23.

2. Recommendations

It is recommended that the IJB:

- Note the year-end financial position for 2022/23;
- Approve the proposed transfers to Earmarked Reserves in Section 9.4.3 and 9.5 of this report; and
- Approve the proposed transfer of the year end underspend of £758k (section 9.4.3) to general reserves in line with the IJB's Reserves Policy.

3. Summary

3.1. Budget monitoring throughout 2022/23 has shown the IJB projecting an underspend, prior to the transfer of year-end balances to General and Earmarked Reserves at the financial year-end.

3.2. As detailed in the following table, the IJB final outturn is an underspend of £627k for 2022/23. These figures include the impact of COVID-19 funded from the draw-down of COVID-19 earmarked reserves, and, in line with Scottish Government funding arrangements assumes a transfer of any in-year underspend at 31 March 2023 to earmarked reserves in relation to:

- Winter pressures monies

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

3.3. Members should note that the final outturn position reflects the movement of the year end health underspend to fund the projected shortfall in the delivery of the PCIP programme which was approved by the IJB on 25 November 2022. This decision reflected the change in funding allocations for PCIP as highlighted in the Chief Finance Officer's report of the 16 September 2022 whereby the allocation basis for 2022/23 differed from that in previous years and assumed that PCIP reserves were uncommitted, which for Renfrewshire was not the case.

3.4. For members information the following table includes a summary of the position prior to the movement to reserves.

Division	Year-end Outturn (prior to the transfer of balances to Reserves)
Total Renfrewshire HSCP (including COVID-19 and other ring-fenced funding)	Underspend £2,257k
Other Delegated Services	Overspend (£131k)
TOTAL	Underspend £2,126k
Less: Movement to 'HSCP Funded PCIP Commitments Earmarked Reserve'	Health Underspend £1,499k
GRAND TOTAL	Underspend £627k

3.5. Whilst our financial position for 2022/23 delivered an underspend, this position masks the difficulties of the financial outlook for 2023/24 and beyond. This includes:

- an introduction of support recharges from Renfrewshire Council;
- the unknown impact of yet to be agreed pay awards for local authority staff;
- ongoing negotiations in relation to the National Care home Contract in respect of the 2023/24 rates and,
- the impact of non-recurring and ring-fenced funding streams which create a lack of flexibility in how the IJB can use their funding.

3.6. The IJB's financial planning arrangements will remain subject to active review to enable us to continue to plan for a range of potential outcomes and scenarios and to help us to manage emerging financial risks and challenges and the likely impact these could have on the financial position of the IJB.

3.7. The following table provides a high-level summary of the main reasons why the IJB had an underspend of £2,126k against its budget in 2022/23 (prior to the transfer of balances to the 'HSCP Funded PCIP Commitments EMR').

Subjective Heading	Variance Prior to: Movement to PCIP EMR' £000's	Comments
Employee Costs	4,506	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. These are issues that are being faced by IJBs across Scotland, not only in Renfrewshire.
Property Costs	(187)	Overspend reflecting increase in cleaning costs due to infection control requirements
Supplies & Services	(519)	overspend mainly in relation to equipment, including costs of purchase of IT equipment across all areas of the service to augment flexible working as well as an increase in spend for the provision of community meals relating to volume and price increases.
Third Party Payments	(324)	Care at Home o/s (£2,396k): spend reflects the service continuing to support delayed discharges and demand. Care Home Placements u/s £928k: reflects greater numbers of clients choosing to remain at home for longer Adult Care Placements u/s £1,065k: reflective of the current client profile and the implementation of planned adult care placements over the financial year.
Purchase of Healthcare	(27)	Overspend reflects increased costs associated with LMC (local medical committee) invoices.
Transport	270	underspend reflective of services such as Day Care operating at a reduced capacity during 2022/23
FHS	(2,132)	Prescribing - reflects issues currently impacting on the price of drugs as well as a number of items being on short supply.
Support Services	13	underspend reflective of services operating at a reduced capacity during 2022/23
Transfer Payments	(145)	overspend within housing & adaptations delegated services.
Income	670	Over recovery mainly due to new charging orders registered and funds received and income for Women's Aid delegated budgets.
TOTAL	2,126	

- 3.8. 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.
- 3.9. Members are reminded that in support of the IJB's approved Reserves Policy, the net underspend from 2022/23 has been transferred to general reserves. This is in order to maintain the agreed optimum 2% of the net budget of the IJB, to ensure the IJB has the financial flexibility to draw on non-recurring balances

to support transformation and manage unanticipated pressures from year to year.

4. Pressures

Total Renfrewshire HSCP	Year-end Outturn (prior to the transfer of balances to Reserves)	Year-end Outturn
Total Renfrewshire HSCP (including COVID-19 and other ring-fenced funding)	Underspend £2,257k	Breakeven
Less: Movement to 'HSCP Funded PCIP Commitments Earmarked Reserve'	Health Underspend (£1,499k)	Breakeven
TOTAL	Underspend £758k	Breakeven

- 4.1. The year-end outturn at 31 March 2023 is an underspend of £627k. As highlighted in para 3.4 above, this position reflects the movement of the year-end health underspend of £1,499k to fund the estimated shortfall in the delivery of the PCIP programme which was approved by the IJB on 25 November 2022.
- 4.2. The year-end position reflects the movement of underspends in relation to: Winter Pressures monies; Action 15; PCIP; and ADP, to earmarked reserves in line with Scottish Government funding arrangements.
- 4.3. As previously highlighted to members, on 12 September 2022, Richard McCallum Director of Health Finance and Governance wrote to: HSCP Chief Officers / Chief Finance Officers / NHS Directors of Finance and LG Directors of Finance to highlight that due to the number of significant changes to Public Health policies in relation to Covid over the summer of 2022, the profile of Covid spend had reduced significantly compared to when funding was provided to IJBs for Covid purposes. In response to this, the Scottish Government would be reclaiming any surplus Covid reserves to be redistributed across the sector to fund Covid priorities. The letter also explained the mechanism for the funding to be reclaimed – which was through a negative allocation to the value of the agreed return from the relevant NHS Board.
- 4.4. Renfrewshire IJB returned their projected underspend to the SG – on 16 February, an invoice was raised for £13.3m and paid on 20 February.
- 4.5. In line with SG directions a final reconciliation was carried out at the year-end and an invoice was raised for £0.989m leaving a balance of £0.004m, for carer's PPE.

- 4.6. The year-end outturn includes a drawdown of £26,337k, from earmarked reserves as detailed in the following table and in Appendix 8.

HSCP Funded Earmarked Reserves	Amounts Drawn Down in 2022/23 £000's
Covid Funding	-16,449
Scottish Government Ring Fenced Monies carried forward:	
PCIP	-4,347
PCTF Monies Allocated for Tests of Change and GP Support	-109
GP Premises Improvement Fund	0
ADP Funding	-785
Mental Health Recovery and Renewal Funding	-517
Mental Health Action 15 (19/20) (20/21) (21/22)	-663
District Nurse Recruitment Programme	-145
Winter Planning Monies / Care Home Liaison Monies	-1,523
Health Visiting	-32
SG Pay Award and LW Health & Social Care (21/22)	-340
Mental Health Dementia Funding	-59
Public Health Improvement Monies	-15
Care Home Hub	-65
Community Living Change	0
Scottish Government Ring Fenced Monies carried forward	-8,599
Grant Funding carried forward	-70
TOTAL RING FENCED MONIES TO BE CARRIED FORWARD	-25,119
ICT / Systems Related	-330
Premises Related	-335
Prescribing	0
Other IJB Reserves	-553
HSCP Funded PCIP Commitments	
TOTAL EARMARKED RESERVES	-26,337

- 4.7. The main broad themes of the year-end outturn are in line with those previously reported to members and include:

Care Group	Year End Outturn £000's	Comments
Adults and Older People	113	<p>As reported to the IJB previously this position reflects:</p> <ul style="list-style-type: none"> • Continued pressures within the Care at Home service – o/s (£2,396k) due to impact of service continuing to support delayed discharges and demand. • Care Homes – u/s £928k reflecting the number of clients choosing to remain at home for longer. • Employee costs - Adult Social Care - u/s £512k 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. • Employee costs – Health - Adult Community Services – u/s £724k reflecting ongoing turnover and recruitment and retention issues across services. • Transport costs - Adult Social Care - u/s £271k reflecting services currently operating at a reduced capacity.
Mental Health Services	732	<p>Underspend reflects vacancies due to recruitment issues throughout all mental health service areas. In order to maintain the recommended safe staffing and skill mix across these services, as well as the need to respond to increasing levels of demand and acute presentations, bank and agency staff are required to fill the current gaps due to vacancies – this position is likely to continue.</p> <p>These underspends offset an overspend on the special observations budget within adult in-patient wards.</p>
Learning Disabilities	1,399	<p>Underspend: due to vacancies £710k across all areas of the service, and adult care packages £589k reflective of the current client profile and the timescales for the implementation of planned adult care placements over the financial year.</p>
Children's Services	831	<p>Underspend mainly due to vacancies reflecting recruitment and retention issues across the service</p>
Health Improvement & Inequalities	325	<p>Underspend due to vacancies within the service.</p>
Resources	(62)	<p>Overspend mainly due to creation of EMR reserves for Bishopton / Dargavel Satellite Facility contribution to Art Funding and GP System replacement reserve creation.</p> <p>This is offset by an underspend in the Administration & Management service reflecting vacancies.</p>
Hosted Services	984	<p>Underspend mainly due to vacancies within Podiatry Services £751k and Primary Care £316k which offset and o/s on GP trainees of (£70k).</p>

5.

Prescribing	Year End Outturn
	Overspend (£2,066k)

5.1.

As previously reported, this overspend reflects 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:

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

The following tables illustrate the impact of the above over the past few months both in terms of volume and average cost per item which has risen from £10.14 in April 2022 to £11.16 in February 2023.

		April	May	June	July	August	September	October	November	December	January	February	March	YTD Total
Actual 22/23	Schedule 4 Gic £'000	£ 2,916	£ 2,982	£ 3,133	£ 3,233	£ 3,250	£ 3,125	£ 3,385	£ 3,405	£ 3,525	£ 3,229	£ 3,115		£ 35,298
	Schedule 4 Items '000	288	293	300	306	302	292	308	311	317	295	279		£ 3,291
	Schedule 4 Gic Cost per liter	£ 10.14	£ 10.19	£ 10.43	£ 10.58	£ 10.75	£ 10.69	£ 11.00	£ 10.95	£ 11.12	£ 10.95	£ 11.16		£ 10.73

Top 10 price increases

top 10 price increases (mainly due to short supply)															
														Movement	
		April (£)	May (£)	June (£)	July (£)	Aug (£)	Sept (£)	Oct (£)	Nov (£)	Dec (£)	Jan (£)	Feb (£)	Mar (£)	from April	
name	Form	STR													
Temazepam	Tablets	20mg	1.18	1.18	1.18	22.50	22.99	28.03	31.75	34.93	33.00	33.00	33.00	25.00	2019%
Temazepam	Tablets	10mg	1.20	1.20	1.20	22.50	22.99	27.00	31.00	31.00	31.00	31.00	28.79	24.44	1937%
Aripiprazole	Tablets	10mg	1.50	1.50	1.50	5.00	79.99	34.99	78.00	57.57	29.95	29.95	29.95	29.95	1897%
Aripiprazole	Tablets	5mg	1.25	1.25	1.25	1.25	45.00	19.95	37.55	37.78	37.78	24.29	22.22	17.99	1339%
Nebivolol	Tablets	2.5mg	1.69	1.69	1.69	1.69	28.48	28.48	19.99	19.99	19.99	18.20	18.20	18.02	966%
Dutasteride and Tamsulosin Caps		500mcg/4l	1.93	1.93	1.93	3.90	4.16	19.80	19.80	19.80	19.80	19.80	19.80	19.80	926%
Aripiprazole	Tablets	15mg	1.75	1.75	1.75	1.75	45.00	29.90	45.00	45.00	25.85	25.85	25.24	15.99	814%
Penicillin V BP Oral	Soln	125mg/5ml	1.28	1.28	1.28	1.28	1.28	1.28	1.28	1.28	6.63	6.63	8.50	9.99	680%
Zolmitriptan	Tablets	2.5mg	1.86	1.86	1.86	1.86	1.86	1.86	2.34	11.01	12.52	12.52	13.75	13.75	639%
Zolmitriptan	Tablets	2.5mg	3.72	3.72	3.72	3.72	3.72	3.72	4.68	22.01	25.04	25.04	27.50	27.50	639%

5.2.

Members should note the current pressures highlighted above are likely to continue for the foreseeable future, which will have a significant impact on the future financial position of the IJB.

6. Responding to the COVID-19 Pandemic

- 6.1. Throughout 2021/22 the Local Mobilisation Plan (LMP) Covid-19 financial tracker was submitted quarterly to the Scottish Government, however in 2022/23 this reverted to a monthly submission, to allow close monitoring of the impact of Covid Cost Improvement Programmes. Following the return of the final outstanding balance of COVID monies the final submission has now been made.
- 6.2. The following table summarises the expenditure which the HSCP incurred in 2022/23. As at the 31st of March 2023 £2,127k was spent in 2022/23 responding to COVID-19, of which £500k relates to health services and, £1,627k relates to adult social care services.

Total Costs at 31/03/23				
Description of Cost Type	Health	Adult Social Care	TOTAL	
	Total Costs	Total Costs		£000's
	£000's	£000's		
Additional Staff Costs	254	260	513	
Provider Sustainability Costs		955	955	
PPE	9		9	
Community Hubs	13		13	
Loss of Income		157	157	
FHS costs	191		191	
Other Costs	34	256	289	
TOTAL	500	1,627	2,127	

- 6.3. As highlighted earlier in this report a total of £14.322m has now been returned to the SG leaving a balance of £0.004m to fund PPE in line with SG directions.

7. Scottish Government Funding 2022/23

- 7.1. The 2022/23 allocations for: PCIP, Action 15 and ADP are summarised in Appendix 7.
- 7.2. 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.
- 7.3. On 8 March 2023, Richard McCallum, the Director of Health Finance and Governance wrote to NHS Chief Executives, NHS Directors of Finance, and Integration Authority CFOs to confirm that funding was being provided in 2022/23 to meet the additional costs of the Agenda for Change and Medical & Dental pay uplifts in 2022-23, which includes provision for staff funded through PCIP and Action 15. This funding was provided on a non-recurring basis for 2022/23.
- 7.4. Renfrewshire's share was received in March 2023 and is reflected in the year-end outturn.

8. Other Delegated Services

8.1. 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.

8.2. The final outturn position to 31 March 2023 is an overspend of (£131k).

Client Group	Annual Budget £000's	Spend to Year End £000's	Variance £000's
Housing Adaptations	829	1,026	(197)
Women's Aid	249	190	59
Grant Funding for Women's Aid	5	(2)	7
NET EXPENDITURE	1,083	1,214	(131)

9. Reserves

9.1. 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.

9.2. The opening IJB reserves position for 2022/23 was £51,049k comprising:

- COVID-19 Funding £16,453k;
- Scottish Government Ring Fenced Monies £16,299k;
- Grant Funding £246k and
- IJB Earmarked Reserves £12,270k.

The remaining balance of £5,781k 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.

9.3. As detailed in Appendix 8 and paragraph 4.6, the final outturn position for the HSCP included the drawdown of £26,377k during 2022/23 from earmarked reserves.

9.4. **Proposed Increases to Reserves**

9.4.1. It is important that in-year funding available for specific projects and government priorities are able to be earmarked and carried forward into the following financial year, either in whole or in part, to allow for the spend to be committed and managed in a way that represents best value for the IJB in its achievement of the national outcomes.

9.4.2. Members are reminded that the Scottish Government agreed a flexible funding approach for a number of specific projects and government priorities whereby these reserves are accessed first before any further funding is released. This

includes Mental Health, Primary Care and Alcohol and Drugs services. These have been drawn down in line with the flexible funding approach agreed with the Scottish Government.

9.4.3. In closing the annual accounts and in line with the IJB's Reserves Policy, members are asked to approve: an increase to general reserves of £758k, and, the creation of an additional £8,164k of earmarked reserves detailed in the following tables which will be drawn down in line with their relevant spending profile reflecting the flexible funding approach agreed with the Scottish Government. This includes the year-end health underspend of £1,499k to fund the estimated shortfall in the delivery of the PCIP programme which was approved by the IJB on 25 November 2022.

9.4.4. The Reserves to be approved have been split over two distinct elements as detailed in the following paragraphs:

- Scottish Government Ring-fenced Monies: £5,723k
- Funding carried forward to deliver on specific projects: £2,441k

9.5. **Reserves to be Approved**

9.5.1. *Scottish Government Ring-fenced Monies*

HSCP Funded Earmarked Reserves	New Reserves 2022/23 Awaiting IJB Approval £000's
PCIP	1,514
ADP Funding	210
Mental Health Recovery and Renewal Funding	553
Mental Health Action 15	123
District Nurse Recruitment Programme	126
Winter Planning Monies / Care Home Liaison Monies	2,959
Mental Health Dementia Funding	82
Public Health Improvement Monies	23
Care Home Hub	133
Scottish Government Ring Fenced Monies	5,723

9.5.2. *Funding carried forward to deliver on specific projects*

HSCP Funded Earmarked Reserves	New Reserves 2022/23 Awaiting IJB Approval £000's
Cycle Grant	8
Cervical Screening	144
School Nursing	379
LD Health Checks	67
GP System replacement	303
Bishopton / Dargavel Satellite Facility contribution to Art Funding	40
HSCP Funded PCIP Commitments Staffing	308
HSCP Funded PCIP Commitments Infrastructure	1,191
Funding carried forward to deliver on specific projects	2,441

10. **Adult Social Care Pay Uplift**

- 10.1. In line with the conditions of the Scottish Government's funding allocation, £100 million was provided to Local Government to ensure the minimum hourly rate for workers providing direct adult social care within commissioned services would rise from at least £10.50 to at least £10.90 per hour from April 2023.
- 10.2. The HSCP is in the process of uplifting all providers of commissioned services including Option 1 service users who may employ personal assistants. The uplift payments are being made on the assumption that the conditions of the uplift would be met and that any non-compliance would result in the HSCP recovering the monies paid.

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.

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1.	Reference Number	300623-05
2.	Date Direction issued by IJB	30 June 2023
3.	Date from which Direction takes effect	30 June 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, 310323-06
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	September 2023.

Appendix 1

HSCP Revenue Budget Position 1st April 2022 to 31st March 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	Adjustment to Move Earmarked Monies to Reserves	Variance (reflecting movement to earmarked reserves)	Adjustment to Move Monies to Reserves	Spend to Year End (reflecting movements to reserves)	Variance		
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Employee Costs	92,000	13,202	-	8,165	-	113,367	103,071	10,297	(5,790)	4,506	(1,499)	110,360	3,007	2.7%	underspend
Property Costs	453	15	-	249	-	717	904	(187)	-	(187)	-	904	(187)	-26.1%	overspend
Supplies and Services	19,481	1,268	(12,254)	1,004	-	9,499	9,987	(488)	(31)	(519)	-	10,018	(519)	-5.5%	overspend
Third Party Payments	75,414	8,419	-	136	-	83,969	84,293	(324)	-	(324)	(758)	85,051	(1,082)	-1.3%	overspend
Purchase Of Healthcare	2,960	183	-	(162)	-	2,981	3,008	(27)	-	(27)	-	3,008	(27)	-0.9%	overspend
Transport	843	-	-	-	-	843	573	270	-	270	-	573	270	32.0%	underspend
Family Health Services	94,668	4,601	-	-	-	99,269	101,401	(2,132)	-	(2,132)	-	101,401	(2,132)	-2.1%	overspend
Support Services	70	-	-	32	-	102	89	13	-	13	-	89	13	12.7%	underspend
Transfer Payments (PTOB)	7,403	(2,750)	-	465	-	5,118	4,420	698	(843)	(145)	-	5,263	(145)	-2.8%	overspend
Resource Transfer	23,209	4	(23,213)	-	-	-	-	-	-	-	-	-	-	0.0%	breakeven
Set Aside	63,579	3,679	-	-	-	67,258	67,258	-	-	-	-	67,258	-	0.0%	breakeven
COVID 19	-	(13,333)	-	16,449	(14,822)	(11,706)	(11,706)	-	-	-	-	(11,706)	-	0.0%	breakeven
Gross Expenditure	380,080	15,288	(35,467)	26,338	(14,822)	371,417	363,298	8,120	(6,664)	1,456	(2,257)	372,219	(801)	-0.2%	overspend
Income	(31,085)	(9,963)	-	-	(11,516)	(52,564)	(53,234)	670	-	670	-	(53,234)	670	-1.3%	underspend
NET EXPENDITURE	348,995	5,325	(35,467)	26,338	(26,338)	318,854	310,064	8,790	(6,664)	2,126	(2,257)	318,985	(131)	0.0%	overspend

HSCP Revenue Budget Position
1st April 2022 to 31st March 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	Adjustment to Move Earmarked Monies to Reserves	Variance (reflecting movement to earmarked reserves)	Adjustment to Move Monies to Reserves	Spend to Year End (reflecting movements to reserves)	Variance		
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Adults & Older People	80,445	2,302	-	2,825	(2,825)	82,747	79,386	3,361	(3,248)	113	(275)	82,909	(162)	-0.2%	overspend
Mental Health	25,432	5,435	-	1,520	(1,520)	30,867	29,929	938	(206)	732	-	30,135	732	2.4%	underspend
Learning Disabilities	23,982	(437)	-	94	(94)	23,545	21,922	1,623	(224)	1,399	(483)	22,629	916	3.9%	underspend
Children's Services	6,372	1,966	-	671	(671)	8,338	6,575	1,763	(932)	831	-	7,507	831	10.0%	underspend
Prescribing	37,504	(209)	-	-	-	37,295	39,361	(2,066)	-	(2,066)	-	39,361	(2,066)	-5.5%	overspend
Health Improvement & Inequalities	973	314	-	30	(30)	1,287	954	333	(8)	325	-	962	325	25.3%	underspend
FHS	56,436	3,896	-	-	-	60,332	60,331	2	-	2	-	60,331	2	0.0%	underspend
Resources	6,154	632	-	4,728	(4,728)	6,786	4,946	1,840	(1,902)	(62)	(1,499)	8,348	(1,562)	-23.0%	overspend
Hosted Services	11,572	1,076	-	21	(21)	12,648	11,520	1,128	(144)	984	-	11,664	984	7.8%	underspend
Resource Transfer	23,209	4	(23,213)	-	-	-	-	-	-	-	-	-	-	0.0%	breakeven
Social Care Fund	12,254	-	(12,254)	-	-	-	-	-	-	-	-	-	-	0.0%	breakeven
Set Aside	63,579	3,679	-	-	-	67,258	67,258	-	-	-	-	67,258	-	0.0%	breakeven
NET EXPENDITURE (before delegated)	347,912	18,658	(35,467)	9,889	(9,889)	331,103	322,182	8,921	(6,664)	2,257	(2,257)	331,104	(1)	0.0%	overspend
Other Delegated Services	1,083	-	-	-	-	1,083	1,214	(131)	-	(131)	-	1,214	(131)	-12.1%	overspend
NET EXPENDITURE before COVID	348,995	18,658	(35,467)	9,889	(9,889)	332,187	323,396	8,790	(6,664)	2,126	(2,257)	332,318	(131)	0.0%	overspend
COVID 19	-	(13,333)	-	16,449	(16,449)	(13,333)	(13,333)	-	-	-	-	(13,333)	-	0.0%	breakeven
NET EXPENDITURE	348,995	5,325	(35,467)	26,338	(26,338)	318,854	310,063	8,790	(6,664)	2,126	(2,257)	318,985	(131)	0.0%	overspend

Appendix 2

Adult Social Care Revenue Budget Position 1st April 2022 to 31st March 2023

Subjective Heading	YTD Budget	In year adjustments	Drawdown From Reserves	Reserves Budget Adjustments	Revised Budget	Spend YTD (before movements to reserves)	Variance	Adjustment to Move Earmarked Monies to Reserves	Variance (reflecting movement to earmarked reserves)	Adjustment to Move Monies to Reserves	Spend to Year End (reflecting movements to reserves)	Variance		
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Employee Costs	36,288	2,540	838	-	39,666	38,732	934	(423)	512	-	39,155	512	1.3%	underspend
Property Costs	352	83	57	-	492	603	(112)	-	(112)	-	603	(112)	-22.8%	overspend
Supplies and Services	1,979	(2)	473	-	2,450	2,668	(218)	-	(218)	-	2,668	(218)	-8.9%	overspend
Third Party Payments	75,414	8,419	136	-	83,969	84,293	(324)	-	(324)	(758)	85,051	(1,082)	-1.3%	overspend
Transport	840	-	-	-	840	569	271	-	271	-	569	271	32.3%	underspend
Support Services	70	-	32	-	102	89	13	-	13	-	89	13	12.7%	underspend
Transfer Payments (PTOB)	6,518	(2,750)	465	-	4,233	3,279	954	(843)	111	-	4,122	111	2.6%	underspend
COVID 19	-	-	2,616	-	2,616	2,616	-	-	-	-	2,616	-	0.0%	breakeven
Gross Expenditure	121,461	8,290	4,617	-	134,368	132,850	1,518	(1,265)	253	(758)	134,873	(505)	-0.4%	overspend
Income	(27,940)	(8,231)	-	(4,617)	(40,788)	(41,293)	505	-	505	-	(41,293)	505	-1.2%	underspend
NET EXPENDITURE	93,521	59	4,617	(4,617)	93,580	91,557	2,023	(1,265)	758	(758)	93,580	(0)	0.0%	

Care Group	YTD Budget	In year adjustments	Drawdown From Reserves	Reserves Budget Adjustments	Revised Budget	Spend YTD (before movements to reserves)	Variance	Adjustment to Move Earmarked Monies to Reserves	Variance (reflecting movement to earmarked reserves)	Adjustment to Move Monies to Reserves	Spend to Year End (reflecting movements to reserves)	Variance		
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Older People	60,742	(7,042)	1,524	(1,524)	53,700	53,751	(50)	(1,265)	(1,315)	(275)	55,291	(1,468)	-2.7%	overspend
Physical or Sensory Difficulties	6,727	5,095	-	-	11,822	11,073	749	-	749	-	11,073	691	5.8%	underspend
Learning Difficulties	22,673	(777)	29	(29)	21,896	20,786	1,110	-	1,110	(483)	21,269	579	2.6%	underspend
Mental Health Needs	2,726	2,225	144	(144)	4,951	4,778	173	-	173	-	4,778	160	3.2%	underspend
Addiction Services	653	558	304	(304)	1,211	1,170	41	-	41	-	1,170	38	3.1%	underspend
COVID 19	-	-	2,616	(2,616)	-	-	-	-	-	-	-	-	0.0%	breakeven
NET EXPENDITURE	93,521	59	4,617	(4,617)	93,580	91,558	2,023	(1,265)	758	(758)	93,581	(0)	0.0%	

Appendix 3

Health Revenue Budget Position

1st April 2022 to 31st March 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	Adjustment to Move Earmarked Monies to Reserves	Variance (reflecting movement to earmarked reserves)	Adjustment to Move Monies to Reserves	Spend to Year End (reflecting movements to reserves)	Variance		
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Employee Costs	55,492	10,662	-	7,327	-	73,481	64,079	9,402	(5,368)	4,034	(1,499)	70,946	2,535	3.5%	underspend
Property Costs	101	(68)	-	192	-	225	300	(75)	-	(75)	-	300	(75)	-33.3%	overspend
Supplies and Services	17,494	1,270	(12,254)	531	-	7,041	7,311	(270)	(31)	(301)	-	7,342	(301)	-4.3%	overspend
Purchase Of Healthcare	2,960	183	-	(162)	-	2,981	3,008	(27)	-	(27)	-	3,008	(27)	-0.9%	overspend
Family Health Services	94,668	4,601	-	-	-	99,269	101,401	(2,132)	-	(2,132)	-	101,401	(2,132)	-2.1%	overspend
Set Aside	63,579	3,679	-	-	-	67,258	67,258	-	-	-	-	67,258	-	0.0%	breakeven
Resource Transfer	23,209	4	(23,213)	-	-	-	-	-	-	-	-	-	-	0.0%	breakeven
COVID 19	-	(13,333)	-	14,822	(14,822)	(13,333)	(13,333)	-	-	-	-	(13,333)	-	0.0%	breakeven
Gross Expenditure	257,503	6,998	(35,467)	22,710	(14,822)	236,922	230,024	6,898	(5,399)	1,499	(1,499)	236,922	0	0.0%	
Income	(3,112)	(1,732)	-	-	(7,888)	(12,732)	(12,732)	-	-	-	-	(12,732)	-	0.0%	
NET EXPENDITURE	254,391	5,266	(35,467)	22,710	(22,710)	224,190	217,292	6,898	(5,399)	1,499	(1,499)	224,190	0	0.0%	

Health Revenue Budget Position
1st April 2022 to 31st March 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	Adjustment to Move Earmarked Monies to Reserves	Variance (reflecting movement to earmarked reserves)	Adjustment to Move Monies to Reserves	Spend to Year End (reflecting movements to reserves)	Variance		
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Addiction Services	393	35	-	-	-	428	428	-	-	-	-	428	-	0.0%	breakeven
Addiction Services - ADP	1,664	172	-	494	(494)	1,836	1,626	210	(210)	-	-	1,836	-	0.0%	breakeven
Adult Community Services	10,266	3,484	-	503	(503)	13,750	11,338	2,411	(1,773)	638	-	13,112	638	4.6%	underspend
Children's Services	6,372	1,966	-	671	(671)	8,338	6,575	1,763	(932)	831	-	7,507	831	10.0%	underspend
Learning Disabilities	1,309	340	-	65	(65)	1,649	1,136	513	(224)	289	-	1,360	289	17.5%	underspend
Mental Health	22,706	1,320	-	713	(713)	24,026	23,385	641	(82)	559	-	23,467	559	2.3%	underspend
Mental Health - Action 15	-	1,890	-	663	(663)	1,890	1,766	124	(124)	-	-	1,890	-	0.0%	breakeven
Hosted Services	11,572	1,076	-	21	(21)	12,648	11,520	1,128	(144)	984	-	11,664	984	7.8%	underspend
Prescribing	37,504	(209)	-	-	-	37,295	39,361	(2,066)	-	(2,066)	-	39,361	(2,066)	-5.5%	overspend
Gms	29,776	1,851	-	-	-	31,627	31,625	2	-	2	-	31,625	2	0.0%	underspend
FHS Other	26,660	2,045	-	-	-	28,705	28,705	-	-	-	-	28,705	-	0.0%	breakeven
Planning & Health Improvement	973	314	-	30	(30)	1,287	954	333	(8)	325	-	962	325	25.3%	underspend
Primary Care Improvement Prog	-	2,956	-	4,347	(4,347)	2,956	1,442	1,514	(1,514)	-	-	2,956	-	0.0%	breakeven
Resources	6,154	(2,324)	-	381	(381)	3,830	3,504	326	(388)	(62)	(1,499)	5,392	(1,562)	-40.8%	overspend
Set Aside	63,579	3,679	-	-	-	67,258	67,258	-	-	-	-	67,258	-	0.0%	breakeven
Resource Transfer	23,209	4	(23,213)	-	-	-	-	-	-	-	-	-	-	0.0%	breakeven
Social Care Fund	12,254	-	(12,254)	-	-	-	-	-	-	-	-	-	-	0.0%	breakeven
Covid 19	-	(13,333)	-	14,822	(14,822)	(13,333)	(13,333)	-	-	-	-	(13,333)	-	0.0%	breakeven
NET EXPENDITURE	254,391	5,266	(35,467)	22,710	(22,710)	224,190	217,292	6,898	(5,399)	1,499	(1,499)	224,190	(0)	0.0%	

**Renfrewshire Council 'Other Delegated Services'
1st April 2022 to 31st March 2023**

Subjective Heading	Year to Date Budget £000's	Spend to Year End £000's	Variance £000's
Employee Costs	220	259	(39)
Property Costs	0	-	0
Supplies and Services	8	8	-
Transport	3	4	(1)
Transfer Payments (PTOB)	885	1,141	(256)
Gross Expenditure	1,116	1,412	(296)
Income	(33)	(198)	165
NET EXPENDITURE	1,083	1,214	(131)

Client Group	Year to Date Budget £000's	Spend to Year End £000's	Variance £000's
Housing Adaptations	829	1,026	(197)
Women's Aid	249	190	59
Grant Funding for Women's Aid	5	(2)	7
NET EXPENDITURE	1,083	1,214	(131)

2022/23 Adult Social Care Base Budget and In-Year Adjustments	
	£k
2022/23 Renfrewshire HSCP Opening Budget:	93,521
Adult Social Care Budget as reported @ 27th May 2022	93,521
<u>Budget Adjustment posted in month 3</u>	
<u>Recurring:</u>	
Transfer of WAN connection to ICT for the CIRCLE	-3
Transfer of Winter Monies from Health for Additional Posts	88
Adult Social Care Budget as reported @ 6th January 2023	93,606
<u>Budget Adjustment posted in month 11</u>	
CIRCLE cleaning budget to Environment & Infrastructure	-8
Adult Social Care Budget as reported @ 31st January 2023	93,598
<u>Budget Adjustment posted in month 12</u>	
Promise Manager 22/23	-18
Adult Social Care Budget as reported @ 31st January 2023	93,580

Appendix 6

2022/23 Health Financial Allocation to Renfrewshire HSCP		£k
2022/23 Renfrewshire HSCP Financial Allocation		190,812
Add: Set Aside		63,579
less: Budget Adjustments		
Social Care Fund		-12,254
Resource Transfer		-23,209
	= base budget rolled over	218,928
RT Adjustments		1,192
Budget allocated as per 2022/23 Financial Allocation 31st May 2022		220,120
<u>Budget Adjustments posted in month 3</u>		
Adjustment to Prescribing		42
Budget allocated as per 2022/23 Financial Allocation 30th June 2022		220,162
<u>Budget Adjustments posted in month 4</u>		
General Dental Services (NCL) incentive workload payments		1,687
FHS Prescribing		52
Budget allocated as per 2022/23 Financial Allocation 31st July 2022		221,901
<u>Budget Adjustments posted in month 5</u>		
Renf Sesp Funding		207
Renf Sesp Funding Smoke Ces		13
Sesp Practice Nurse		45
Apremilast Cam Acute M5 June22		41
Budget allocated as per 2022/23 Financial Allocation 31st August 2022.		222,207
<u>Budget Adjustments posted in month 6</u>		
Camchp29 Pcip Baseline Ni		3
Camchp47 Pcip Tranche 1		581
Camchp60 Phi Smoke Cess		35
Apremilast		32
Budget allocated as per 2022/23 Financial Allocation 30th September 2022.		222,858
<u>Budget Adjustments posted in month 7</u>		
Aprem Acute Oct22 Accr Mvmt		8
Apremilast Acute Oct22 Actual		58
Camchp76 Mdt		996
Camchp77 Hcsw Band 2-4		1,012
Ldl Team From Ld To Hscps		23
Tariff Swap Adj 22/23 Ren		-505
Budget allocated as per 2022/23 Financial Allocation 31st October 2022.		224,450
<u>Budget Adjustments posted in month 8</u>		
OU Student Cam		15
RT Adjustment		-1,150
Camchp 88 District Nursing		292
Gvp22090 Apremilast Sept 22		40
Gw Tariff Swap Adj 22/23 Gso		-17
Budget allocated as per 2022/23 Financial Allocation 30th November 2022.		223,630
<u>Budget Adjustments posted in month 9</u>		
Apremilast Acute Adj Dec Accr		-2
Apremilast Acute Oct22 Actual		45
Camchp100 Band 8c 0.5wte Care Home Lead Nurse		54
Ncl Forecast Update 2022-09		856
RT Adjustment		-18
Budget allocated as per 2022/23 Financial Allocation 31st December 2022		224,565
<u>Budget Adjustments posted in month 10</u>		
Contr To Cps Global Sum 22/23		-155
Gms 17j Uplift Recur		1,520
Apremilast Acute Nov22 Actual		47
Camchp 107 Pc Screening		144
Camchp 110 School Nursing		349
Camchp 117 Covid		-13,333
Gms Nr - Gp Sustainability		314
Budget allocated as per 2022/23 Financial Allocation 31st January 2023		213,452

<u>Budget Adjustments posted in month 11</u>	
Apremilast Acute Dec22 Actual	49
Camchp 125 Capital Minor Works	-54
Camchp 127 Dementia	88
Camchp 128 Adp Nat Mission	141
Camchp 129 Action 15	958
Camchp 130 Mh R&r	446
Camchp 131 Pcip Tranche 2	1,737
Camchp77 Hcsw Band 2-4	-5
Budget Realign	0
Gms X Chg Hscps Shingles Etc	15
Budget allocated as per 2022/23 Financial Allocation 28th February 2023	216,828
<u>Budget Adjustments posted in month 12</u>	
Add Cen Gic Bud To Hscp's Ren	3
Apremilast Acute Jan23 Actual	47
Apremilast Jan23 Accr Adj	6
Audit Fees	-16
Camchp 123 Ou Student	5
Camchp 130 Mh R&r	372
Camchp 133 Inclusion Ha	13
Camchp 149 Action 15	142
Camchp 154 Pay Award	3,346
Camchp 157 Navigator Post	37
Camchp 160 Capital To Revenue	-8
Camchp 167 Care Home Liaison	75
Earmarked Reserve Mar 23 Action 15 retrun	10
Gms Fhs Bud To Hscp's 2022-12	3
Hscp Gps Ncl 22-23 Fyb Adj	-706
Hscp Ncl 22-23 Fyb Final	208
Ld Health Checks To Renf	67
Mdt Dn Winter Planning Posts	178
Mdt Winter Plan Bus (hq)	26
Mdt Winter Plan Outreach Model	208
Mdt Winter Plan Unschled Care	275
Mgt - Co/cfo/mgt/lead	-10
Mgt/sesp	-4
Mh - Mgt Jmcl	2
Mh Camhs Waiting List	7
Mh R&r Phase 1	53
Mh R&r Phase 2	3
Mh R&r Reserve	28
Winter Funds Mdt Social Care	-686
Adjustment to Set Aside	3,679
	224,190

Scottish Government Funding Streams

Funding Description	2022/23		
	Budget £000's	Expenditure £000's	Movement to Reserves Awaiting IJB Approval £000's
PCIP	7,302	5,788	1,514
Action 15	1,890	1,767	123
ADP (includes all ADP Related Funding Streams)	2,263	2,053	210
TOTAL	11,455	9,608	1,847

Appendix 8

HSCP Funded Earmarked Reserves	Opening Position 2022/23	Amounts Drawn Down in 2022/23	New Reserves 2022/23	Closing Position 2022/23	Movement in Reserves 2022/23
	£000's	£000's	£000's	£000's	£000's
Covid Carers PPE Funding	16,453	-16,449	0	4	-16,449
Scottish Government Ring Fenced Monies carried forward:					
PCIP	4,347	-4,347	1,514	1,514	-2,833
PCTF Monies Allocated for Tests of Change and GP Support	216	-109	0	107	-109
GP Premises Improvement Fund	462	0	0	462	0
ADP Funding	2,551	-785	210	1,976	-575
Mental Health Recovery and Renewal Funding	1,560	-517	553	1,596	36
Mental Health Action 15 (19/20)_(20/21)_(21/22)	663	-663	123	123	-540
District Nurse Recruitment Programme	312	-145	126	293	-19
Winter Planning Monies / Care Home Liaison Monies	4,740	-1,523	2,959	6,176	1,436
Health Visiting	32	-32	0	0	-32
SG Pay Award and LW Health & Social Care (21/22)	340	-340	0	0	-340
Mental Health Dementia Funding	119	-59	82	142	23
Public Health Improvement Monies	168	-15	23	176	8
Care Home Hub	92	-65	133	160	68
Community Living Change	697	0	0	697	0
Scottish Government Ring Fenced Monies carried forward	16,299	-8,599	5,723	13,422	-2,877
Grant Funding carried forward	246	-70	0	176	-70
TOTAL RING FENCED MONIES TO BE CARRIED FORWARD	32,998	-25,119	5,723	13,602	-19,396
ICT / Systems Related	643	-330	0	313	-330
Premises Related	5,594	-335	0	5,259	-335
Prescribing	2,000	0	0	2,000	0
Other IJB Reserves	4,033	-553	942	4,422	389
HSCP Funded PCIP Commitments			1,499	1,499	1,499
TOTAL EARMARKED RESERVES	45,268	-26,337	8,164	27,095	-18,173
GENERAL RESERVES	5,781		758	6,538	758
TOTAL RESERVES	51,049	-26,337	8,922	33,633	-17,415