

To: Renfrewshire Integration Joint Board

On: 24 November 2023

Report by: Chief Finance Officer

Heading: Financial Report 1 April 2023 to 30 September 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 30 September 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. As previously highlighted to members pay negotiations for local government have not yet been agreed therefore 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 still 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 30 September 2023;
- Note the projected year-end position for 2023/24.
- Approve the proposed repurposing of reserves in section 8.8 of this report.

3. Summary

3.1. As detailed in the following table, the projected final outturn is an overspend of (£4,850k) 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 (£2,569k)	Overspend (£4,833k)
Other Delegated Services	Overspend (£9k)	Overspend (£17k)
GRAND TOTAL	Overspend (£2,578k)	Overspend (£4,850k)

3.2. As previously highlighted to the IJB there continues to be a number of factors impacting on the public sector across the UK which are having a direct impact on our financial position. This includes: 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.

3.3. Whilst our current financial position is better than originally anticipated in March 2023, 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 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.

3.5. 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 (£4,850k) for the financial year 2023/24.

Subjective Heading	Year to Date Position £000's	Projected Year End Outturn £000's	Comments
Employee Costs	431	906	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 is being reviewed as part of the IJB's Sustainable Futures programme.
Property Costs	(20)	(35)	overspend reflecting increase in cleaning costs due to infection control requirements.
Supplies & Services	(255)	(497)	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	(1,986)	(3,689)	Care at Home o/s (£3,222k): spend reflects the service continuing to support delayed discharges and demand. Care Home Placements u/s £347k: 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 (£531k): 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)	(4)	overspend reflects increased costs associated with LMC (local medical committee) invoices.
Transport	137	255	underspend reflective of services such as Day Care operating at a reduced capacity.
FHS	(1,002)	(2,003)	prescribing - reflects issues currently impacting on the price of drugs as well as several items being on short supply.
Support Services	8	14	Minor underspend reflecting current spend.
Transfer Payments	80	149	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	31	55	Over recovery mainly due to new charging orders registered and funds received.
TOTAL	(2,578)	(4,850)	

4. Pressures

Total Renfrewshire HSCP	Year-to Date	Projected Outturn
Total Renfrewshire HSCP (including ring-fenced funding)	Overspend (£2,569k)	Overspend (£4,833k)
TOTAL	Overspend (£2,569k)	Overspend (£4,833k)

- 4.1. The overall projected net overspend for the HSCP at 30 September 2023 is an overspend of (£2,569k), with an anticipated year-end overspend of (£4,833k), 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 £5,156k 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	13
Action 15	123
ADP Funding	187
Scottish Gov District Nurse Funding	126
Drug Death Task Force	62
Drug Mission Outreach	129
MIST	25
Care Home Liaison & Oversight Staffing Funding	4
HSCP Respiratory Nursing	100
Healthcare support workers	403
Accommodation / Premises Investment Fund	147
Mental Health Dementia Funding	38
Care Home Hub	26
Community Living Change	5
Cervical Screening	25
School Nursing	136
Children's Mental Health	1,052
In House Training Academy	5
Winter c/f	133
Change & Improvement	35
Winter 22/23	295
Fixed term winter posts	301
Fixed term posts reserve	128
LA Care home refurbishment	58
Mile End refurbishment	2
TEC Grant	16
Analogue to Digital Contribution to Programme	68
TOTAL EARMARKED RESERVES	5,156

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	(1,944)	(3,594)	<p>The overspend position reflects:</p> <ul style="list-style-type: none"> • Continued pressures within the Care at Home service – o/s (£3,421k) due to impact of the service continuing to support delayed discharges and demand. • Care Homes – u/s £347k 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 (£1,148k) reflecting ongoing difficulties recruiting to specialist posts across a number of areas, including homecare workers; social care assistants; day care assistants. 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 £315k reflecting ongoing turnover and recruitment and retention issues across services. • Transport costs - Adult Social Care - u/s £255k reflecting services currently operating at a reduced capacity.
Mental Health Services	(619)	(1,265)	<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 across NHSGGC, not only in Renfrewshire.</p>
Learning Disabilities	(139)	(240)	<p>Overspend reflective of:</p> <ul style="list-style-type: none"> • Adult Care Placements - o/s (£905k): 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 £444k reflecting ongoing turnover and recruitment and retention issues across services including social workers and day service posts. • Employee costs – Health - u/s £245k reflecting ongoing turnover and recruitment and retention issues across services.

Children's Services	179	359	Underspend mainly due to vacancies reflecting recruitment and retention issues across the service
Health Improvement & Inequalities	147	294	Underspend due to vacancies within the service.
Resources	176	353	Underspend due to 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.
Hosted Services	631	1262	Underspend mainly due to vacancies within Podiatry Services and Primary Care.
TOTAL	(£1,569k)	(£2,833)	

5. Prescribing

Prescribing	Year to Date Position	Projected Outturn
	Overspend (£1,000k)	Overspend (£2,000k)

- 5.1. NSS have been working towards delivering a new system called 'nDCVP' (replacing the previous system 'DCVP'). However, as previously highlighted to the IJB there have been some significant technical issues in the go live phase of the project. This has resulted in continued delays with the production of prescribing information to allow for meaningful financial data to be used to determine the actual and projected costs for the current financial year.
- 5.2. 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, War in Ukraine, 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)
- 5.4. Members should note that it is highly likely that the current uncertainty and volatility 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 1.4 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 (£17k).

Client Group	Annual Budget £000's	Spend to Year End £000's	Variance £000's
Housing Adaptations	829	846	(17)
Women's Aid	249	249	-
Grant Funding for Women's Aid	-	-	-
NET EXPENDITURE	1,078	1,095	(17)

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 £5.156m of earmarked reserves have been drawn down to date.

8.4. Based on the current projected year end overspend of (£4,833k), 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 £4,105k in general reserves and £11,651k in earmarked reserves.

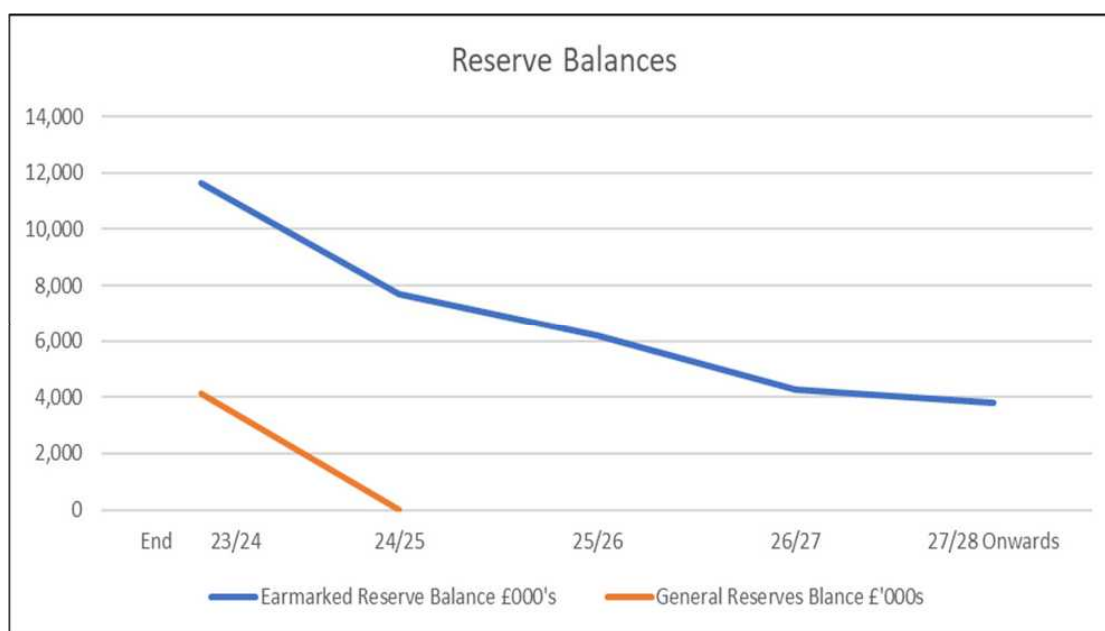
8.5. **Projected Reserve Commitments**

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		-5,156
Total as at 31st July 2023	6,538	21,940
Less:		
23/24 projected overspend drawdown		
General	-2,433	
Mitigation of delays in delivery of savings		-400
Prescribing		-2000
Total	-2,433	-2,400
Less:		
23/24 Projected reserve commitments		-7,888
Total	0	-7,888
Closing Balance 23/24	4,105	11,651

8.6. 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.

8.7. 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	Sept 23/24	End 23/24	24/25	25/26	26/27	27/28 Onwards
Earmarked Reserve Balance £000's	21,940	11,651	7,710	6,206	4,286	3,779
General Reserves Balance £'000s	6,538	4,105	-			



8.8 Repurposing of Reserves

In undertaking a review of the earmarked reserve for the Compassionate Renfrewshire Project Lead, the Head of Strategic Planning and Health Improvement has requested that this funding be used for the Renfrewshire Bereavement Network (Accord Hospice) for a period of 2 years rather than the creation of a temporary post. The IJB is therefore asked to approve the repurposing of this reserve as summarised in the table below.

HSCP Funded Earmarked Reserves	Current Reserves	Proposed Notional Realignment	Revised Balance
	£000's	£000's	£000's
Compassionate Renfrewshire Project Lead (Band 7 x 2 year funding)	116	-116	0
Existing Reserves	116	-116	0
Compassionate Renfrewshire - Bereavement Network		116	116
New Reserves	0	116	116
Total	116	0	116

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

1.	Reference Number	241123-04
2.	Date Direction issued by IJB	24 November 2023
3.	Date from which Direction takes effect	24 November 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, 290923-05
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	January 2024.

HSCP Revenue Budget Position
1st April 2023 to 30th September 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	46,403	7,222	-	2,403	-	56,028	55,596	431	0.8%	underspend
Property Costs	276	(19)	-	98	-	355	375	(20)	-5.7%	overspend
Supplies and Services	10,029	(5,260)	-	109	-	4,878	5,133	(255)	-5.2%	overspend
Third Party Payments	40,702	2,455	-	-	-	43,157	45,143	(1,986)	-4.6%	overspend
Purchase Of Healthcare	1,464	28	-	-	-	1,491	1,493	(2)	-0.1%	overspend
Transport	451	(9)	-	-	-	442	305	137	31.1%	underspend
Family Health Services	49,723	817	-	-	-	50,539	51,541	(1,002)	-2.0%	overspend
Support Services	38	-	-	-	-	38	30	8	20.0%	underspend
Transfer Payments (PTOB)	3,301	(1,221)	-	-	-	2,080	2,000	80	3.9%	underspend
Resource Transfer	11,444	7,230	(18,674)	-	-	-	-	-	0.0%	breakeven
Set Aside	33,629	-	-	-	-	33,629	33,629	-	0.0%	breakeven
Gross Expenditure	197,459	11,241	(18,674)	2,610	-	192,636	195,245	(2,609)	-1.4%	overspend
Income	(15,943)	(1,819)	581	-	(2,610)	(19,791)	(19,822)	31	-0.2%	underspend
NET EXPENDITURE	181,515	9,422	(18,093)	2,610	(2,610)	172,845	175,423	(2,578)	-1.5%	overspend

HSCP Revenue Budget Position
1st April 2023 to 30th September 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	44,131	2,665	-	913	(913)	46,796	48,740	(1,944)	-4.2%	overspend
Mental Health	13,731	1,361	-	173	(173)	15,092	15,711	(619)	-4.1%	overspend
Learning Disabilities	11,963	1,260	-	42	(42)	13,224	13,363	(139)	-1.1%	overspend
Children's Services	2,368	493	-	612	(612)	2,860	2,681	179	6.3%	underspend
Prescribing	18,712	816	-	-	-	19,527	20,527	(1,000)	-5.1%	overspend
Health Improvement & Inequalities	580	80	-	-	-	659	512	147	22.3%	underspend
FHS	30,257	-	-	-	-	30,257	30,257	-	0.0%	breakeven
Resources	1,988	1,698	-	858	(858)	3,686	3,510	176	4.8%	underspend
Hosted Services	6,006	530	-	13	(13)	6,535	5,904	631	9.7%	underspend
Resource Transfer	11,444	522	(11,966)	-	-	-	-	-	0.0%	breakeven
Social Care Fund	6,127	-	(6,127)	-	-	-	-	-	0.0%	breakeven
Set Aside	33,629	-	-	-	-	33,629	33,629	-	0.0%	breakeven
NET EXPENDITURE (before delegated)	180,935	9,423	(18,093)	2,610	(2,610)	172,264	174,833	(2,569)	-1.5%	overspend
Other Delegated Services	581	-	-	-	-	581	590	(9)	-1.6%	overspend
NET EXPENDITURE	181,515	9,423	(18,093)	2,610	(2,610)	172,845	175,423	(2,578)	-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	14,324	-	4,751	-	108,980	108,074	906	0.8%	underspend
Property Costs	518	(35)	-	191	-	674	709	(35)	-5.2%	overspend
Supplies and Services	19,906	(10,646)	-	212	-	9,472	9,969	(497)	-5.2%	overspend
Third Party Payments	75,589	4,559	-	-	-	80,148	83,837	(3,689)	-4.6%	overspend
Purchase Of Healthcare	2,927	55	-	-	-	2,982	2,986	(4)	-0.1%	overspend
Transport	838	(17)	-	-	-	821	566	255	31.1%	underspend
Family Health Services	99,445	1,633	-	-	-	101,078	103,081	(2,003)	-2.0%	overspend
Support Services	70	-	-	-	-	70	56	14	20.0%	underspend
Transfer Payments (PTOB)	6,131	(2,268)	-	-	-	3,863	3,714	149	3.9%	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	22,065	(37,348)	5,155	-	375,347	380,252	(4,905)	-1.3%	overspend
Income	(29,778)	(3,469)	1,162	-	(5,155)	(37,240)	(37,295)	55	-0.1%	underspend
NET EXPENDITURE	355,696	18,596	(36,186)	5,155	(5,155)	338,106	342,956	(4,850)	-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	5,253	-	1,774	(1,774)	88,168	91,762	(3,594)	-4.1%	overspend
Mental Health	27,171	2,706	-	339	(339)	29,877	31,142	(1,265)	-4.2%	overspend
Learning Disabilities	22,314	2,363	-	78	(78)	24,677	24,918	(240)	-1.0%	overspend
Children's Services	4,735	985	-	1,224	(1,224)	5,720	5,361	359	6.3%	underspend
Prescribing	37,423	1,631	-	-	-	39,054	41,054	(2,000)	-5.1%	overspend
Health Improvement & Inequalities	1,159	159	-	-	-	1,318	1,024	294	22.3%	underspend
FHS	60,514	-	-	-	-	60,514	60,514	-	0.0%	breakeven
Resources	3,976	3,396	-	1,715	(1,715)	7,372	7,019	353	4.8%	underspend
Hosted Services	12,011	1,059	-	25	(25)	13,070	11,808	1,262	9.7%	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	18,597	(36,186)	5,155	(5,155)	337,029	341,861	(4,833)	-1.4%	overspend
Other Delegated Services	1,078	-	-	-	-	1,078	1,095	(17)	-1.6%	overspend
NET EXPENDITURE	355,696	18,597	(36,186)	5,155	(5,155)	338,107	342,957	(4,850)	-1.4%	overspend

Adult Social Care Revenue Budget Position

1st April 2023 to 13th October 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	20,212	830	387	-	21,429	21,728	(299)	-1.4%	overspend
Property Costs	234	(16)	31	-	249	289	(40)	-16.2%	overspend
Supplies and Services	1,056	881	38	-	1,975	2,073	(97)	-4.9%	overspend
Third Party Payments	40,702	2,455	-	-	43,157	45,143	(1,986)	-4.6%	overspend
Transport	450	(9)	-	-	440	303	137	31.2%	underspend
Support Services	38	-	-	-	38	30	8	20.0%	underspend
Transfer Payments (PTOB)	2,825	(1,221)	-	-	1,604	1,514	89	5.6%	underspend
Gross Expenditure	65,516	2,920	455	-	68,891	71,080	(2,189)	0	-
Income	(14,759)	(1,177)	-	(455)	(16,391)	(16,445)	54	-0.3%	underspend
NET EXPENDITURE	50,758	1,743	455	(455)	52,500	54,635	(2,135)	0	-

Adult Social Care Revenue Budget Position
1st April 2023 to 13th October 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	33,038	331	364	(364)	33,369	35,493	(2,124)	-6.4%	overspend
Physical or Sensory Difficulties	4,034	202	-	-	4,236	4,193	43	1.0%	underspend
Learning Difficulties	11,289	1,099	39	(39)	12,388	12,655	(267)	-2.2%	overspend
Mental Health Needs	2,043	106	52	(52)	2,149	1,960	188	8.8%	underspend
Addiction Services	353	6	-	-	359	334	25	6.9%	underspend
NET EXPENDITURE	50,758	1,743	456	(456)	52,500	54,635	(2,135)	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	718		39,797	40,352	(555)	-1.4%	overspend
Property Costs	434	(29)	57		462	537	(75)	-16.2%	overspend
Supplies and Services	1,962	1,636	70		3,668	3,849	(181)	-4.9%	overspend
Third Party Payments	75,589	4,559			80,148	83,837	(3,689)	-4.6%	overspend
Transport	835	(17)			818	563	255	31.2%	underspend
Support Services	70				70	56	14	20.0%	underspend
Transfer Payments (PTOB)	5,246	(2,268)			2,978	2,812	166	5.6%	underspend
Gross Expenditure	121,673	5,422	846	-	127,941	132,006	(4,065)	-3.2%	overspend
Income	(27,409)	(2,186)		(846)	(30,441)	(30,541)	100	-0.3%	underspend
NET EXPENDITURE	94,264	3,236	846	(846)	97,500	101,465	(3,965)	-4.1%	overspend

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

Care Group	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	%	
Older People	61,356	614	676	(676)	61,970	65,915	(3,945)	-6.4%	overspend
Physical or Sensory Difficulties	7,492	374			7,866	7,786	80	0	underspend
Learning Difficulties	20,966	2,040	73	(73)	23,006	23,502	(496)	-2.2%	overspend
Mental Health Needs	3,794	196	97	(97)	3,990	3,640	350	8.8%	underspend
Addiction Services	656	11			667	621	46	6.9%	underspend
NET EXPENDITURE	94,264	3,237	846	(846)	97,501	101,465	(3,965)	-4.1%	overspend

Appendix 3

Health Revenue Budget Position 1st April 2023 to 30th September 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	26,090	6,392	-	2,017	-	34,498	33,768	730	2.1%	underspend
Property Costs	42	(3)	-	67	-	106	86	20	18.9%	underspend
Supplies and Services	8,968	(6,141)	-	71	-	2,898	3,056	(158)	-5.5%	overspend
Purchase Of Healthcare	1,464	28	-	-	-	1,491	1,493	(2)	-0.1%	overspend
Family Health Services	49,723	817	-	-	-	50,539	51,541	(1,002)	-2.0%	overspend
Set Aside	33,629	-	-	-	-	33,629	33,629	-	0.0%	breakeven
Resource Transfer	11,444	7,230	(18,674)	-	-	-	-	-	0.0%	breakeven
Gross Expenditure	131,359	8,322	(18,674)	2,155	-	123,161	123,572	(411)	-0.3%	overspend
Income	(1,182)	(642)	581	-	(2,155)	(3,397)	(3,375)	(23)	0	overspend
NET EXPENDITURE	130,177	7,680	(18,093)	2,155	(2,155)	119,764	120,198	(434)	-0.4%	overspend

Health Revenue Budget Position
1st April 2023 to 30th September 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	203	3	-	-	-	206	206	-	0.0%	breakeven
Addiction Services - ADP	834	856	-	202	(202)	1,690	1,690	-	0.0%	breakeven
Adult Community Services	5,670	1,268	-	347	(347)	6,937	6,825	112	1.6%	underspend
Children's Services	2,368	493	-	612	(612)	2,860	2,681	179	6.3%	underspend
Learning Disabilities	674	162	-	3	(3)	836	708	128	15.3%	underspend
Mental Health	11,689	1,255	-	59	(59)	12,944	13,751	(808)	-6.2%	overspend
Mental Health - Action 15	-	-	-	62	(62)	-	-	-	0.0%	breakeven
Hosted Services	6,006	530	-	13	(13)	6,535	5,904	631	9.7%	underspend
Prescribing	18,712	816	-	-	-	19,527	20,527	(1,000)	-5.1%	overspend
Gms	14,602	-	-	-	-	14,602	14,602	-	0.0%	breakeven
FHS Other	15,656	-	-	-	-	15,656	15,656	-	0.0%	breakeven
Planning & Health Improvement	580	80	-	-	-	659	512	147	22.3%	underspend
Primary Care Improvement Prog	129	2,707	-	757	(757)	2,836	2,836	-	0.0%	breakeven
Resources	1,860	(1,009)	-	101	(101)	851	674	176	20.7%	underspend
Set Aside	33,629	-	-	-	-	33,629	33,629	-	0.0%	breakeven
Resource Transfer	11,444	522	(11,966)	-	-	-	-	-	0.0%	breakeven
Social Care Fund	6,127	-	(6,127)	-	-	-	-	-	0.0%	breakeven
NET EXPENDITURE	130,177	7,680	(18,093)	2,155	(2,155)	119,764	120,198	(434)		-

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	12,783		4,033		68,996	67,535	1,461	2.1%	underspend
Property Costs	84	(6)		134		212	172	40	18.9%	underspend
Supplies and Services	17,936	(12,282)		142		5,796	6,112	(316)	-5.5%	overspend
Purchase Of Healthcare	2,927	55				2,982	2,986	(4)	-0.1%	overspend
Family Health Services	99,445	1,633				101,078	103,081	(2,003)	-2.0%	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	16,643	(37,348)	4,309	-	246,322	247,145	(823)	0	-
Income	(2,364)	(1,283)	1,162		(4,309)	(6,794)	(6,749)	(45)	0.7%	overspend
NET EXPENDITURE	260,354	15,360	(36,186)	4,309	(4,309)	239,528	240,396	(868)	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	6				411	411	-	0.0%	breakeven
Addiction Services - ADP	1,667	1,712		404	(404)	3,379	3,379	-	0.0%	breakeven
Adult Community Services	11,339	2,535		694	(694)	13,874	13,649	225	1.6%	underspend
Children's Services	4,735	985		1,224	(1,224)	5,720	5,361	359	6.3%	underspend
Learning Disabilities	1,348	323		5	(5)	1,671	1,416	255	15.3%	underspend
Mental Health	23,377	2,510		119	(119)	25,887	27,502	(1,615)	-6.2%	overspend
Mental Health - Action 15	-			123	(123)	-	-		0.0%	breakeven
Hosted Services	12,011	1,059		25	(25)	13,070	11,808	1,262	9.7%	underspend
Prescribing	37,423	1,631				39,054	41,054	(2,000)	-5.1%	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	159				1,318	1,024	294	22.3%	underspend
Primary Care Improvement Prog	257	5,414		1,514	(1,514)	5,671	5,671		0.0%	breakeven
Resources	3,719	(2,018)		201	(201)	1,701	1,348	353	20.7%	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	15,360	(36,186)	4,309	(4,309)	239,528	240,396	(868)	-0.4%	overspend

**Renfrewshire Council 'Other Delegated Services'
1st April 2023 to 13th October 2023**

Subjective Heading	Year to Date Budget £000's	Spend to Year End £000's	Variance £000's
Employee Costs	101	101	-
Property Costs	0	-	0
Supplies and Services	4	4	-
Transport	2	2	-
Transfer Payments (PTOB)	477	486	(9)
Gross Expenditure	583	592	(9)
Income	(3)	(3)	-
NET EXPENDITURE	581	590	(9)

Client Group	Year to Date Budget £000's	Spend to Year End £000's	Variance £000's
Housing Adaptations	446	456	(9)
Women's Aid	134	134	-
Grant Funding for Women's Aid	-	-	-
NET EXPENDITURE	581	590	(9)

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	902	(17)
Gross Expenditure	1,083	1,100	(17)
Income	(5)	(5)	-
NET EXPENDITURE	1,078	1,095	(17)

Client Group	Annual Budget £000's	Spend to Year End £000's	Variance £000's
Housing Adaptations	829	846	(17)
Women's Aid	249	249	-
Grant Funding for Women's Aid	-	-	-
NET EXPENDITURE	1,078	1,095	(17)

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

2023/24 Health Financial Allocation to Renfrewshire HSCP		£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
		-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

Scottish Government Funding Streams

Funding Description	2023/24									
	Opening Balance Earmarked Reserves £000's	Drawdown from Reserves £000's	Current Reserves Balance P6 £000's	Core Budget £000's	One off pay uplift	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	-	262	65	5,776	5,345	7,186	7,275	- 89
Action 15	123	123	-	-		-	-	123	123	-
ADP (includes all ADP Related Funding Streams)	1,974	404	1,570	1,778	21	1,885	1,548	3,751	3,751	-
TOTAL	3,611	2,041	1,570	2,040	86	7,661	6,893	11,060	11,149	- 89

Note:
Action 15 Allocation letter is still to be received

Appendix 8

HSCP Funded Earmarked Reserves	Detailed Description	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	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	-4	0	0	-4					0	0
Scottish Government Ring Fenced Monies carried forward:													
PCIP	Primary Care Improvement Program	1,514	-1,514	0	0	0	-1,514	0	0	0	0	0	0
PCTF Monies Allocated for Tests of Change and GP Support		107	-13	-15	0	79	-28	-75	-4	0	0	-79	0
GP Premises Improvement Fund		462	0	0	0	462	0	0	0	0	0	0	462
ADP Funding		1,976	-404	-1,572	0	0	-1,976	0	0	0	0	0	0
Mental Health Recovery and Renewal Funding		1,596	-1,052	-35	0	509	-1,087	-509	0	0	0	-509	0
Mental Health Action 15 (19/20_(20/21)_(21/22)		123	-123	0	0	0	-123	0	0	0	0	0	0
District Nurse Recruitment Programme		293	-126	-71	0	96	-197	-70	-20	-7	0	-97	0
Winter Planning Monies / Care Home Liaison Monies		6,309	-1,239	-2,117	0	2,952	-3,356	-1,082	-140	-85	-77	-1,384	1,569
Mental Health Dementia Funding		142	-38	-38	0	66	-76	-66	0	0	0	-66	0
Public Health Improvement Monies		176	0	-61	0	115	-61	-67	-48	0	0	-115	0
Care Home Hub		27	-26	-1	0	0	-27	0	0	0	0	0	0
Community Living Change		697	-5	-176	0	516	-181	-360	-156	0	0	-516	0
Scottish Government Ring Fenced Monies carried forward		13,422	-4,541	-4,086	0	4,796	-8,627	-2,229	-368	-92	-77	-2,765	2,030
Grant Funding carried forward		176	-16	-29	0	132	-44	0	0	0	0	0	132
TOTAL RING FENCED MONIES TO BE CARRIED FORWARD		13,602	-4,556	-4,118	0	4,928	-8,675	-2,229	-368	-92	-77	-2,765	2,162
ICT / Systems Related		313	0	-91	0	222	-91	-19	-12	-160	-31	-222	0
Premises Related		5,259	-206	-1,565	0	3,488	-1,771	-776	-1,050	-1,662	0	-3,488	0
Prescribing		2,000	0	-2,000	0	0	-2,000	0	0	0	0	0	0
Other IJB Reserves		4,422	-393	-1,153	0	2,876	-1,546	-780	-74	-7	-399	-1,260	1,616
HSCP Funded PCIP Commitments		1,499	0	-1,361	0	138	-1,361	-138	0	0	0	-138	0
TOTAL EARMARKED RESERVES		27,095	-5,156	-10,288	0	11,651	-15,444	-3,942	-1,504	-1,920	-507	-7,872	3,779
GENERAL RESERVES		6,538	0	-2,433	0	4,105	-2,433	-4,105	0	0	0	-4,105	0
TOTAL RESERVES		33,633	-5,156	-12,721	0	15,756	-17,877	-8,047	-1,504	-1,920	-507	-11,977	3,779