

To: Renfrewshire Integration Joint Board

On: 16 September 2022

Report by: Chief Finance Officer

Heading: Financial Report 1 April 2022 to 31 July 2022

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

1. Purpose

- 1.1. The purpose of this report is to advise the Integration Joint Board (IJB) of the Revenue Budget position at 31 July 2022, and, the projected year end position for the year ending 31 March 2023.
- 1.2. Members are asked to note the key messages from the development session of 12 August where 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. This is further detailed in paragraphs 3.4 to 3.8 of this report.
- 1.3. In addition, due to delays in receiving a number of ring-fenced allocations from the Scottish Government in respect of specific Scottish Government priorities including Action 15 and ADP it is not clear how the in-year budget will be impacted and what conditions will be attached to the funding when it is received, including whether it will be recurring or non-recurring.

2. Recommendations

It is recommended that the IJB:

- Note the in-year position at 31 July 2022;
- Note the projected year-end position for 2022/23;
- Note the current estimated financial assessment of the consequences of the COVID-19 pandemic for 2022/23;
- Approve the draw-down of reserves from the IJB's "Accommodation / Premises Investment fund" as required (para 8.5), in support of projects now underway to support the development of new service delivery models and to improve the fabric of our estate.

3. Summary

- 3.1. As detailed in the following table, the IJB year to date position is an underspend of £753k and the projected outturn for 2022/23 an underspend of £2,856k (these

figures include the impact of COVID-19 which is funded from the draw-down of COVID-19 earmarked reserves).

Division	Year-to Date	Projected Outturn
Total Renfrewshire HSCP (including COVID-19 and other ring-fenced funding)	Underspend £785k	Underspend £2,958k
Other Delegated Services	Overspend (£31k)	Overspend (£102k)
GRAND TOTAL	Underspend £753k	Underspend £2,856k

3.2. The following provides a high-level summary of the main reasons why the IJB is currently projecting an underspend against its budget this year:

- **Employee costs net underspend of £3,000k:** as previously highlighted, there are 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.
- **Transport - underspend £377k:** this underspend is reflective of services such as Day Care operating at a reduced capacity.
- **Prescribing - overspend (£402k):** This 'prudent' projected overspend reflects a number of issues currently impacting on the price of drugs as well as a number of items being on short supply.

3.3. Our Medium-Term Financial Plan 2022–2025 was approved by the IJB in March 2022 and reflects the impact of COVID-19 and other emerging issues facing the IJB. Bringing together a range of assumptions on future income and expenditure, it outlines in broad terms, specific service, and funding issues over the next three-year period and how the IJB should work towards achieving financial sustainability and resilience, whilst delivering its priorities.

3.4. As recently highlighted to the IJB at its Development session on 12 August, we are living in unprecedented times. As we emerge from the COVID pandemic, and its ongoing impact on service provision, we are now entering an economic and cost of living crisis which is expected to be as significant as that of the global recession in 2008.

3.5. The war in Ukraine, the volatility of inflation and interest rates, rising energy costs, supply chain issues, the cost-of-living crisis, recruitment challenges, and continuing COVID-19 impacts, are converging to create a hugely difficult funding scenario for the public sector across the UK. The full extent of which is still emerging. We are now projected to be entering a period of recession. Public sector strike action has already begun and will potentially increase amid ongoing pay negotiations. Members should be aware that it is highly likely that these scenarios will undoubtedly have a negative impact on the current year end projections for the IJB.

3.6. For health and social care, the future looks very challenging. Rising demand for and cost of delivering services, exacerbated by the challenges above, alongside the potential that local and national care providers will no longer be financially

sustainable due to increased operating costs, means that continuing to serve our communities within our current resources is increasingly difficult. Whilst our current financial position is projected to deliver an underspend, this position may well change as the financial year progresses. In addition, this position also masks the difficulties of the financial outlook in the medium term which includes an anticipated reduction in partner budgets arising from the Resource Spending Review and the increasing prevalence of non-recurring funding streams which create a lack of flexibility in how the IJB can use their funding.

- 3.7. 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 help us to manage emerging financial risks and challenges and the likely impact these could have on the financial position of the IJB.
- 3.8. The IJB's transformation programme will be central to us achieving financial sustainability in the medium term. Therefore, as previously agreed by the IJB, in order to allow time for the IJB to develop and implement its transformation programme any underspends in the current financial year will be used to offset expected financial pressures in future years where and when possible.
- 3.9. 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.

4. Pressures

Total Renfrewshire HSCP	Year to Date Position	Year End Outturn
	Underspend £785k	Underspend £2,958k

- 4.1. The overall net underspend for the HSCP at 31 July 2022 is an underspend of £785k, with an anticipated year-end underspend of £2,958k, assuming that the current trajectory of spend continues throughout this financial year.
- 4.2. The current and projected year end position for Action 15, the Primary Care Improvement Programme (PCIP), and Alcohol and Drug Partnership (ADP) assume any underspends are transferred to earmarked reserves at the year-end in line with Scottish Government funding arrangements.
- 4.3. The current and projected underspend includes a drawdown of £6,752k to date, from earmarked reserves as detailed in the following table and in Appendix 8.

HSCP Funded Earmarked Reserves	Opening Position 2022/23	Amounts Drawn Down in 2022/23	Closing Position 2022/23	Movement in Reserves 2022/23
	£000's	£000's	£000's	£000's
Covid Funding	17,242	-754	16,488	-754
Scottish Government Ring Fenced Monies carried forward:				
PCIP	4,347	-4,347	0	-4,347
PCTF Monies Allocated for Tests of Change and GP Support	216	0	216	0
GP Premises Improvement Fund	462	0	462	0
ADP Funding	2,551	-117	2,434	-117
Mental Health Recovery and Renewal Funding	1,560	-66	1,494	-66
Mental Health Action 15 (19/20)_(20/21)_(21/22)	663	-663	0	-663
District Nurse Recruitment Programme	312	-178	134	-178
Winter Planning Monies / Care Home Liaison Monies	4,740	-333	4,407	-333
Health Visiting	32	0	32	0
SG Pay Award and LW Health & Social Care (21/22)	340	0	340	0
Mental Health Dementia Funding	119	0	119	0
Public Health Improvement Monies	168	0	168	0
Scottish Government Ring Fenced Monies carried forward	15,510	-5,704	9,806	-5,704
Grant Funding carried forward	534	-22	512	-22
TOTAL RING FENCED MONIES TO BE CARRIED FORWARD	33,286	-6,480	26,806	-6,480
ICT / Systems Related	643	-47	596	-47
Premises Related	662	0	662	0
Prescribing	2,000	0	2,000	0
Other IJB Reserves	8,677	-225	8,452	-225
TOTAL EARMARKED RESERVES	45,268	-6,752	38,516	-6,752

- 4.4. The main broad themes of the current and projected outturn are in line with those previously reported to members throughout 2021/22 and include:

Adults and Older People	Year to Date Position	Year End Outturn
	Underspend £328k	Underspend £1,273k

- 4.5. The main areas to note within Adults and Older People are in line with previous reports and largely relate to:

- *Care Homes* – Currently, the Care Home budget is projecting an underspend reflecting the impact of COVID-19 on the ability of care homes to take new admissions and the number of clients choosing to remain at home for longer.
- *Employee costs - Adult Social Care*
Underspends in direct employee costs reflecting ongoing difficulties recruiting to specialist posts, which through necessity and where possible are being covered through overtime and agency staff.
- *Transport costs - Adult Social Care*
Underspends reflecting services currently operating at a reduced capacity.

- *Adult Community Services*

Underspend, reflecting ongoing turnover and recruitment and retention issues across services, in addition, a number of supplies budgets were underspent reflective of services operating at a reduced capacity throughout the year.

Mental Health Services	Year to Date Position	Year End Outturn
	Underspend £72k	Underspend £271k

- 4.6. The underspend within Mental Health Services 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.

Learning Disabilities	Year to Date Position	Year End Outturn
	Underspend £242k	Underspend £845k

- 4.7. The underspend within Learning Disabilities is mainly due to vacancies across all areas of the service including within the newly created Assertive Outreach Team for which posts are currently actively being recruited to. In addition, there is an underspend on adult care packages reflective of the current client profile which will be subject to change depending on demand and the timescales for the implementation of planned adult care placements over the financial year.

Children's Services	Year to Date Position	Year End Outturn
	Underspend £121k	Underspend £483k

- 4.8. The underspend within Children's Services is mainly due to vacancies reflecting recruitment and retention issues across the service.

Hosted Services	Year to Date Position	Year End Outturn
	Underspend £77k	Underspend £308k

- 4.9. The underspend in Hosted Services is mainly due to vacancies within the Primary Care and Podiatry Services.

Prescribing	Year to Date Position	Year End Outturn
	Overspend (£101k)	Overspend (£402k)

- 4.10. This 'prudent' projected 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:
- limitations in manufacturing capacity due to COVID-19, Ukraine, lockdowns in Far East, staffing shortages
 - ongoing issues with availability and cost of card and cardboard packaging
 - ongoing issues with raw materials
 - manufacturing processes
 - increased testing for excipients in the manufacturing process

- increased shipping costs (fuel and containers - delays and strikes at ports in England)

5. Responding to the COVID-19 Pandemic

- 5.1. Throughout 2021/22, the CFO provided estimated costs to the Scottish Government through our Local Mobilisation Plan Financial Tracker on a quarterly basis. This fed into the collective NHSGGC response together with our five partner HSCPs in the NHSGGC Board wide area. These reflected regularly updated guidance from the Scottish Government regarding changes to provider sustainability payments, as well as the impact of any other emerging changes to policy.
- 5.2. For 2022/23 submission of the financial tracker will revert to a monthly submission, to allow the Scottish Government to closely monitor the impact of their COVID Cost Improvement Programme. The first financial tracker for 2022/23 was submitted on 26 July 2022. At this time costs only extend until the end of the 2022/23 financial year however, it is anticipated that some expenditure commitments will extend into 2022/23.
- 5.3. The following table summarises the main areas of expenditure which the HSCP has incurred to date and an estimate of future commitments for 2022/23 in relation to our response to COVID-19. To date (in 2022/23) £778k has been spent responding to COVID-19, of which £437k relates to health services and, £341k relates to adult social care services.

Total Estimated Costs at 22/7/22							
Description of Cost Type	Health			Adult Social Care			TOTAL
	Costs Incurred to Date £000's	Estimate of Future Commitments £000's	Total Costs £000's	Costs Incurred to Date £000's	Estimate of Future Commitments £000's	Total Costs £000's	
Additional Staff Costs	420	(84)	336	269	-	269	605
Provider Sustainability Costs			-	(128)	1,895	1,767	1,767
PPE	5	-	5			-	5
Community Hubs	12	162	174			-	174
Loss of Income			-	52	105	157	157
FHS costs		-	-			-	-
Other Costs	-	110	110	148	2,206	2,354	2,464
TOTAL	437	188	625	341	4,206	4,547	5,172

- 5.4. Funding of costs associated with COVID-19, for services delegated to the IJB, is routed through NHSGGC and passed through to the IJB. In total, additional funding of £17.243m was received in 2021/22 reflecting funding in advance of need which is held in an earmarked reserve to address COVID-19 expenditure commitments in 2022/23 and beyond.
- 5.5. As detailed in the following table the opening earmarked COVID-19 reserve was £17.242m. Currently, we are projecting that expenditure in 2022/23 will be £5.172m leaving a projected balance of £12.070m which may be required to transfer to NHSGGC in line with the Scottish Government's 25 February allocation letter.

Confirmed Funding Sources to Support the HSCP's COVID-19 Response	Funding c/f Earmarked Reserves £000's	New funding received 2022/23 £000's	Anticipated Funding Required 2022/23 £000's	Estimated Costs @ 22/07/22 £000's	Remaining Balance £000's
Covid - Intergration Authority Support	16,545			5,172	11,373
Covid - Community Living Change	697		0	0	697
Total	17,242	0	0	5,172	12,070

6. Scottish Government Funding 2022/23

- 6.1. As highlighted in para 1.3 we have not yet received a number of ring-fenced allocations from the Scottish Government in respect of specific Scottish Government priorities including: Action 15 and ADP. It is therefore not yet 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.
- 6.2. The 2022/23 Tranche 1 allocation for the Primary Care Improvement Fund (PCIF) has been received, however the allocation basis differs from that in previous years and assumes that PCIF reserves are uncommitted – which in the case of Renfrewshire is not the case. This change to the allocation basis will have a significant impact on our ability to deliver the PCIF full programme and as such the CFO, supported by members of the Local Medical Council and GP sub-committee has written to the SG outlining the impact this change in direction will have on our ability to deliver the programme.

Scottish Government Funding Streams

Funding Description	2022/23					
	Opening Balance Earmarked Reserves £000's	Drawdown from Reserves £000's	Current Reserves Balance P4 £000's	Core Budget £000's	Per Allocation Letter £000's	Received @ 31st July £000's
PCIF	4,347	4,347	-	260	581	-
Action 15	663	663	-	-	-	-
ADP (includes all ADP Related Funding Streams)	2,551	117	2,434	1,640	-	-
TOTAL	7,561	5,127	2,434	1,900	581	-

Note : No allocation letters for Action 15 or ADP to confirm funding for 22/23

- 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.

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 2022 is an overspend of £102k.

Client Group	Annual Budget £000's	Projection to Year End £000's	Variance £000's	%	
Housing Adaptations	829	931	(102)	-12%	overspend
Women's Aid	239	239	-	0%	breakeven
Grant Funding for Women's Aid	-	-	-	0%	breakeven
NET EXPENDITURE	1,068	1,170	(102)	-12%	overspend

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 2022/23 was £51,049k comprising:

- COVID-19 Funding £17,242k;
- Scottish Government Ring Fenced Monies £15,510k;
- Grant Funding £534k and
- IJB Ear Marked Reserves £11,982k.

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.

8.3. As detailed in Appendix 8 and paragraph 4.3, based on current projections for 2022/23 a total of £6,752m of earmarked reserves have been drawn down to date.

8.4. 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 will be drawn down in line with the flexible funding approach agreed with the Scottish Government.

8.5. At its meeting of 24 June 2022, the IJB agreed the creation of an earmarked reserve of £4,932k to invest in the property and accommodation currently utilised by the HSCP, to ensure that our estate is fit for the future and reflects the range of changes which have occurred during the pandemic. A number of projects are now underway to support the development of new service delivery models and to improve the fabric of our estate as part of the key enablers which support the delivery of the key workforce and property objectives set out within the Strategic Plan for 2022-25. The IJB is therefore asked to approve the draw down from reserves as required to fund these projects as they progress.

Implications of the Report

1. **Financial** – Financial implications are discussed in full in the report above.
2. **HR & Organisational Development** – none
3. **Community Planning** - none
4. **Legal** – This is in line with Renfrewshire IJB's Integration Scheme
5. **Property/Assets** – none.
6. **Information Technology** – none
7. **Equality & Human Rights** – The recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement have been identified arising from the recommendations contained in the report. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.
8. **Health & Safety** – none.
9. **Procurement** – Implementation of the living wage impact on existing contracts with providers and their ability to deliver within the allocated funding package.
10. **Risk** – There are a number of risks which should be considered on an ongoing basis: adequate funding to deliver core services.
11. **Privacy Impact** – none.

List of Background Papers – None.

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Direction from the Integration Joint Board

1.	Reference Number	160922-04
2.	Date Direction issued by IJB	16 September 2022
3.	Date from which Direction takes effect	16 September 2022
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, 250322-09
6.	Functions covered by the Direction	All functions delegated to the IJB from Renfrewshire Council and NHS Greater Glasgow & Clyde
7.	Full text of Direction	Renfrewshire Council and NHS Greater Glasgow & Clyde are jointly directed to deliver services in line with the Integration Joint Board's Strategic Plan (2022-25), as advised and instructed by the Chief Officer and within the budget levels outlined in Appendix 1.
8.	Budget allocated by IJB to carry out Direction.	As outlined in Appendix 1.
9.	Outcomes	The functions will be carried out in a manner consistent with the strategic objectives and outcomes set out in the Strategic Plan 2022-25.
10.	Performance monitoring arrangements	Performance management is monitored and reported to every meeting of the IJB.
11.	Date of review of Direction	November 2022.

Appendix 1

HSCP Revenue Budget Position 1st April 2022 to 22nd July 2022

Subjective Heading	YTD Budget	In year adjustments	Adjustment in line with Annual Accounts	Drawdown From Reserves	Reserves Budget Adjustments	Revised Budget	Projected 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	29,722	7	-	1,922	-	31,652	30,908	743	2.3%	underspend
Property Costs	142	0	-	-	-	142	167	(25)	-17.5%	overspend
Supplies and Services	6,443	177	(4,085)	91	-	2,626	2,730	(104)	-4.0%	overspend
Third Party Payments	23,204	14	-	-	-	23,218	23,031	187	0.8%	underspend
Purchase Of Healthcare	987	(11)	-	(24)	-	952	951	0	0.0%	overspend
Transport	259	(2)	-	-	-	258	142	116	45.0%	underspend
Family Health Services	31,556	860	-	-	-	32,416	32,517	(101)	-0.3%	overspend
Support Services	22	-	-	-	-	22	21	1	4.3%	overspend
Transfer Payments (PTOB)	2,278	(104)	-	-	-	2,174	2,178	(4)	-0.2%	overspend
Resource Transfer	7,736	(397)	(7,339)	-	-	-	-	-	0.0%	breakeven
Set Aside	21,193	-	-	-	-	21,193	21,193	-	0.0%	breakeven
COVID 19	-	-	-	242	-	242	242	-	0.0%	breakeven
Gross Expenditure	123,542	545	(11,424)	2,231	-	114,895	114,080	815	0.7%	underspend
Income	(9,641)	75	-	-	(2,231)	(11,797)	(11,736)	(61)	0.5%	overspend
NET EXPENDITURE	113,901	620	(11,424)	2,231	(2,231)	103,097	102,344	753	0.7%	underspend

Care Group	YTD Budget	In year adjustments	Adjustment in line with Annual Accounts	Drawdown From Reserves	Reserves Budget Adjustments	Revised Budget	Projected 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	25,068	594	-	243	(243)	25,663	25,335	328	1.3%	underspend
Mental Health	8,407	223	-	265	(265)	8,631	8,568	72	0.8%	underspend
Learning Disabilities	7,413	98	-	-	-	7,511	7,268	242	3.2%	underspend
Children's Services	2,124	110	-	26	(26)	2,234	2,113	121	5.4%	underspend
Prescribing	12,501	31	-	-	-	12,533	12,633	(101)	-0.8%	overspend
Health Improvement & Inequalities	324	(1)	-	-	-	324	320	4	1.2%	underspend
FHS	18,812	562	-	-	-	19,374	19,374	-	0.0%	breakeven
Resources	2,051	(708)	-	1,449	(1,449)	1,344	1,303	41	3.1%	underspend
Hosted Services	3,857	106	-	6	(6)	3,963	3,886	77	1.9%	underspend
Resource Transfer	7,736	(397)	(7,339)	-	-	-	-	-	0.0%	breakeven
Social Care Fund	4,085	-	(4,085)	-	-	-	-	-	0.0%	breakeven
Set Aside	21,193	-	-	-	-	21,193	21,193	-	0.0%	breakeven
NET EXPENDITURE (before delegated)	113,573	620	(11,424)	1,989	(1,989)	102,769	101,984	785	0.8%	underspend
Other Delegated Services	329	-	-	-	-	329	360	(31)	-9.6%	overspend
NET EXPENDITURE before COVID	113,901	620	(11,424)	1,989	(1,989)	103,097	102,344	753	0.7%	underspend
COVID 19	-	-	-	242	(242)	-	-	-		breakeven
NET EXPENDITURE	113,901	620	(11,424)	2,231	(2,231)	103,097	102,344	753	0.7%	underspend

HSCP 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	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	91,973	17	-	5,795	-	97,785	94,785	3,000	3.1%	underspend
Property Costs	453	3	-	-	-	456	531	(75)	-16.4%	overspend
Supplies and Services	19,481	530	(12,254)	275	-	8,032	8,477	(445)	-5.5%	overspend
Third Party Payments	75,414	46	-	-	-	75,460	74,852	608	0.8%	underspend
Purchase Of Healthcare	2,960	(33)	-	(72)	-	2,855	2,854	1	0.0%	underspend
Transport	843	(5)	-	-	-	838	461	377	45.0%	underspend
Family Health Services	94,668	2,580	-	-	-	97,248	97,650	(402)	-0.4%	overspend
Support Services	70	-	-	-	-	70	67	3	4.3%	underspend
Transfer Payments (PTOB)	7,403	(337)	-	-	-	7,066	7,078	(12)	-0.2%	overspend
Resource Transfer	23,209	(1,192)	(22,017)	-	-	-	-	-	0.0%	breakeven
Set Aside	63,579	-	-	-	-	63,579	63,579	-	0.0%	breakeven
COVID 19	-	-	-	754	-	754	754	-	0.0%	breakeven
Gross Expenditure	380,053	1,609	(34,271)	6,752	-	354,143	351,088	3,055	0.9%	underspend
Income	(31,073)	257	-	-	(6,752)	(37,568)	(37,369)	(199)	0.5%	overspend
NET EXPENDITURE	348,980	1,866	(34,271)	6,752	(6,752)	316,575	313,719	2,856	0.9%	underspend

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	80,445	1,790	-	760	(760)	82,235	80,962	1,273	1.5%	underspend
Mental Health	25,432	670	-	796	(796)	26,102	25,831	271	1.0%	underspend
Learning Disabilities	23,982	294	-	-	-	24,276	23,431	845	3.5%	underspend
Children's Services	6,372	330	-	77	(77)	6,702	6,219	483	7.2%	underspend
Prescribing	37,504	94	-	-	-	37,598	38,000	(402)	-1.1%	overspend
Health Improvement & Inequalities	973	(2)	-	-	-	971	955	16	1.6%	underspend
FHS	56,436	1,687	-	-	-	58,123	58,123	-	0.0%	breakeven
Resources	6,154	(2,123)	-	4,347	(4,347)	4,031	3,867	164	4.1%	underspend
Hosted Services	11,572	318	-	18	(18)	11,890	11,582	308	2.6%	underspend
Resource Transfer	23,209	(1,192)	(22,017)	-	-	-	-	-	0.0%	breakeven
Social Care Fund	12,254	-	(12,254)	-	-	-	-	-	0.0%	breakeven
Set Aside	63,579	-	-	-	-	63,579	63,579	-	0.0%	breakeven
NET EXPENDITURE (before delegated)	347,912	1,866	(34,271)	5,998	(5,998)	315,507	312,549	2,958	0.9%	underspend
Other Delegated Services	1,068	-	-	-	-	1,068	1,170	(102)	-9.6%	overspend
NET EXPENDITURE before COVID	348,980	1,866	(34,271)	5,998	(5,998)	316,575	313,719	2,856	0.9%	underspend
COVID 19	-	-	-	754	(754)	-	-	-		breakeven
NET EXPENDITURE	348,980	1,866	(34,271)	6,752	(6,752)	316,575	313,719	2,856	0.9%	underspend

Appendix 2

Adult Social Care Revenue Budget Position 1st April 2022 to 22nd July 2022

Subjective Heading	YTD Budget £000's	In year adjustments £000's	Adjustment in line with Annual Accounts £000's	Drawdown From Reserves £000's	Reserves Budget Adjustments £000's	Revised Budget £000's	Projected Spend YTD (before movements to reserves) £000's	Variance		
								£000's	%	
Employee Costs	11,166	(15)	-	111	-	11,261	11,296	(35)	-0.3%	overspend
Property Costs	108	6	-	-	-	115	148	(33)	-28.7%	overspend
Supplies and Services	609	(6)	-	13	-	616	578	39	6.3%	underspend
Third Party Payments	23,204	14	-	-	-	23,218	23,031	187	0.8%	underspend
Transport	258	(2)	-	-	-	257	141	116	45.1%	underspend
Support Services	22	-	-	-	-	22	21	1	4.3%	overspend
Transfer Payments (PTOB)	2,006	(104)	-	-	-	1,902	1,874	28	1.5%	underspend
COVID 19	-	-	-	108	-	108	108	-	0.0%	breakeven
Gross Expenditure	37,373	(105)	-	231	-	37,499	37,196	303	0.8%	underspend
Income	(8,597)	131	-	-	(231)	(8,697)	(8,636)	(61)	0.7%	overspend
NET EXPENDITURE	28,776	26	-	231	(231)	28,802	28,560	242	0.8%	underspend

Care Group	YTD Budget £000's	In year adjustments £000's	Adjustment in line with Annual Accounts £000's	Drawdown From Reserves £000's	Reserves Budget Adjustments £000's	Revised Budget £000's	Projected Spend YTD (before movements to reserves) £000's	Variance		
								£000's	%	
Older People	18,690	27	-	124	(124)	18,717	18,689	28	0.2%	underspend
Physical or Sensory Difficulties	2,070	-	-	-	-	2,070	2,050	20	1.0%	underspend
Learning Difficulties	6,976	-	-	-	-	6,976	6,810	166	2.4%	underspend
Mental Health Needs	839	-	-	-	-	839	814	25	3.0%	underspend
Addiction Services	201	(1)	-	-	-	200	198	2	0.8%	underspend
COVID 19	-	-	-	108	(108)	-	-	-	0.0%	breakeven
NET EXPENDITURE	28,776	26	-	231	(231)	28,802	28,560	242	0.8%	underspend

Adult Social Care Revenue Budget Year End 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	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	36,288	(49)		360		36,599	36,712	(113)	-0.3%	overspend
Property Costs	352	21				373	480	(107)	-28.7%	overspend
Supplies and Services	1,979	(18)		42		2,003	1,877	126	6.3%	underspend
Third Party Payments	75,414	46				75,460	74,852	608	0.8%	underspend
Transport	840	(5)				835	458	377	45.1%	underspend
Support Services	70					70	67	3	4.3%	underspend
Transfer Payments (PTOB)	6,518	(337)				6,181	6,091	90	1.5%	underspend
COVID 19				350		350	350	-	0.0%	breakeven
Gross Expenditure	121,461	(342)	-	752	-	121,871	120,887	984	0.8%	underspend
Income	(27,940)	427			(752)	(28,265)	(28,066)	(199)	0.7%	overspend
NET EXPENDITURE	93,521	85	-	752	(752)	93,606	92,821	785	0.8%	underspend

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	%	
Older People	60,742	88		402	(402)	60,830	60,738	92	0.2%	underspend
Physical or Sensory Difficulties	6,727					6,727	6,661	66	1.0%	underspend
Learning Difficulties	22,673					22,673	22,132	541	2.4%	underspend
Mental Health Needs	2,726					2,726	2,645	81	3.0%	underspend
Addiction Services	653	(3)				650	645	5	0.8%	underspend
COVID 19				350	(350)	-	-	-	0.0%	breakeven
NET EXPENDITURE	93,521	85	-	752	(752)	93,606	92,821	785	0.8%	underspend

Appendix 3

Health Revenue Budget Position 1st April 2022 to 31st July 2022

Subjective Heading	YTD Budget £000's	In year adjustments £000's	Adjustment in line with Annual Accounts £000's	Drawdown From Reserves £000's	Reserves Budget Adjustments £000's	Revised Budget £000's	Projected Spend YTD (before movements to reserves) £000's	Variance		
								£000's	%	
Employee Costs	18,497	22	-	1,812	-	20,331	19,553	778	3.8%	underspend
Property Costs	34	(6)	-	-	-	28	20	8	28.9%	underspend
Supplies and Services	5,831	183	(4,085)	78	-	2,007	2,150	(143)	-7.1%	overspend
Purchase Of Healthcare	987	(11)	-	(24)	-	952	951	0	0.0%	overspend
Family Health Services	31,556	860	-	-	-	32,416	32,517	(101)	-0.3%	overspend
Set Aside	21,193	-	-	-	-	21,193	21,193	-	0.0%	breakeven
Resource Transfer	7,736	(397)	(7,339)	-	-	-	-	-	0.0%	breakeven
COVID 19	-	-	-	135	-	135	135	-	100.0%	breakeven
Gross Expenditure	85,834	650	(11,424)	2,000	-	77,061	76,518	543	0.7%	underspend
Income	(1,037)	(57)	-	-	(2,000)	(3,094)	(3,094)	-	0.0%	breakeven
NET EXPENDITURE	84,797	594	(11,424)	2,000	(2,000)	73,967	73,424	543	0.7%	underspend

Care Group	YTD Budget £000's	In year adjustments £000's	Adjustment in line with Annual Accounts £000's	Drawdown From Reserves £000's	Reserves Budget Adjustments £000's	Revised Budget £000's	Projected Spend YTD (before movements to reserves) £000's	Variance		
								£000's	%	
Addiction Services	131	5	-	-	-	136	136	-	0.0%	breakeven
Addiction Services - ADP	555	-	-	39	(39)	555	555	-	0.0%	breakeven
Adult Community Services	3,422	564	-	80	(80)	3,986	3,708	278	7.0%	underspend
Children's Services	2,124	110	-	26	(26)	2,234	2,113	121	5.4%	underspend
Learning Disabilities	436	98	-	-	-	534	458	76	14.2%	underspend
Mental Health	7,569	223	-	44	(44)	7,792	7,745	48	0.6%	underspend
Mental Health - Action 15	-	-	-	221	(221)	-	-	-	0.0%	breakeven
Hosted Services	3,857	106	-	6	(6)	3,963	3,886	77	1.9%	underspend
Prescribing	12,501	31	-	-	-	12,533	12,633	(101)	-0.8%	overspend
Gms	9,925	-	-	-	-	9,925	9,925	-	0.0%	breakeven
FHS Other	8,887	562	-	-	-	9,449	9,449	-	0.0%	breakeven
Planning & Health Improvement	324	(1)	-	-	-	324	320	4	1.2%	underspend
Primary Care Improvement Prog	-	94	-	1,449	(1,449)	94	94	-	0.0%	breakeven
Resources	2,051	(802)	-	-	-	1,249	1,208	41	3.3%	underspend
Set Aside	21,193	-	-	-	-	21,193	21,193	-	0.0%	breakeven
Resource Transfer	7,736	(397)	(7,339)	-	-	-	-	-	0.0%	breakeven
Social Care Fund	4,085	-	(4,085)	-	-	-	-	-	0.0%	breakeven
Covid 19	-	-	-	135	(135)	-	-	-	-	breakeven
NET EXPENDITURE	84,797	594	(11,424)	2,000	(2,000)	73,967	73,424	543	0.7%	underspend

Health Budget Year End Position
1st April 2022 to 31st March 2023

Subjective Heading	Annual Budget £000's	In year adjustments £000's	Adjustment in line with Annual Accounts £000's	Drawdown From Reserves £000's	Reserves Budget Adjustments £000's	Revised Budget £000's	Projected Spend to Year End (before movements to reserves) £000's	Variance		
									%	
Employee Costs	55,492	66		5,435		60,993	57,880	3,113	5.1%	underspend
Property Costs	101	(18)				83	51	32	38.6%	underspend
Supplies and Services	17,494	548	(12,254)	233		6,021	6,592	(571)	-9.5%	overspend
Purchase Of Healthcare	2,960	(33)		(72)		2,855	2,854	1	0.0%	underspend
Family Health Services	94,668	2,580				97,248	97,650	(402)	-0.4%	overspend
Set Aside	63,579					63,579	63,579		0.0%	breakeven
Resource Transfer	23,209	(1,192)	(22,017)			-	-		0.0%	breakeven
COVID 19				404		404	404		100.0%	breakeven
Gross Expenditure	257,503	1,951	(34,271)	6,000	-	231,183	229,010	2,173	0.9%	underspend
Income	(3,112)	(170)			(6,000)	(9,282)	(9,282)		0.0%	breakeven
NET EXPENDITURE	254,391	1,781	(34,271)	6,000	(6,000)	221,901	219,728	2,173	1.0%	underspend

Care Group	Annual Budget £000's	In year adjustments £000's	Adjustment in line with Annual Accounts £000's	Drawdown From Reserves £000's	Reserves Budget Adjustments £000's	Revised Budget £000's	Projected Spend to Year End (before movements to reserves) £000's	Variance		
								£000's	%	
Addiction Services	393	14				407	407		0.0%	breakeven
Addiction Services - ADP	1,664			118	(118)	1,664	1,664		0.0%	breakeven
Adult Community Services	10,266	1,691		240	(240)	11,957	10,847	1,110	9.3%	underspend
Children's Services	6,372	330		77	(77)	6,702	6,219	483	7.2%	underspend
Learning Disabilities	1,309	294				1,603	1,299	304	19.0%	underspend
Mental Health	22,706	670		133	(133)	23,376	23,186	190	0.8%	underspend
Mental Health - Action 15	-			663	(663)	-	-		0.0%	breakeven
Hosted Services	11,572	318		18	(18)	11,890	11,582	308	2.6%	underspend
Prescribing	37,504	94				37,598	38,000	(402)	-1.1%	overspend
Gms	29,776					29,776	29,776		0.0%	breakeven
FHS Other	26,660	1,687				28,347	28,347		0.0%	breakeven
Planning & Health Improvement	973	(2)				971	955	16	1.6%	underspend
Primary Care Improvement Prog		283		4,347	(4,347)	283	283		0.0%	breakeven
Resources	6,154	(2,406)				3,748	3,584	164	4.4%	underspend
Set Aside	63,579					63,579	63,579		0.0%	breakeven
Resource Transfer	23,209	(1,192)	(22,017)			-	-		0.0%	breakeven
Social Care Fund	12,254		(12,254)			-	-		0.0%	breakeven
Covid 19				404	(404)	-	-			breakeven
NET EXPENDITURE	254,391	1,781	(34,271)	6,000	(6,000)	221,901	219,728	2,173	1.0%	underspend

Appendix 4

Renfrewshire Council 'Other Delegated Services' 1st April 2022 to 22nd July 2022

Subjective Heading	Year to Date Budget £000's	Projection to Year End £000's	Variance £000's	%	
Employee Costs	59	59	-	0%	breakeven
Property Costs	-	-	-	0%	breakeven
Supplies and Services	2	2	-	0%	breakeven
Transport	1	1	-	0%	breakeven
Transfer Payments (PTOB)	272	304	(31)	-10%	overspend
Gross Expenditure	335	366	(31)	-10%	overspend
Income	(6)	(6)	-	0%	breakeven
NET EXPENDITURE	329	360	(31)	-10%	overspend

Client Group	Year to Date Budget £000's	Projection to Year End £000's	Variance £000's	%	
Housing Adaptations	255	286	(31)	-11%	overspend
Women's Aid	74	74	-	0%	breakeven
Grant Funding for Women's Aid	-	-	-	0%	breakeven
NET EXPENDITURE	329	360	(31)	-11%	overspend

1st April 2022 to 31st March 2023

Subjective Heading	Annual Budget £000's	Projection to Year End £000's	Variance £000's	%	
Employee Costs	193	193	-	0%	breakeven
Property Costs	-	-	-	0%	breakeven
Supplies and Services	8	8	-	0%	breakeven
Transport	3	3	-	0%	breakeven
Transfer Payments (PTOB)	885	987	(102)	-12%	overspend
Gross Expenditure	1,089	1,191	(102)	-12%	overspend
Income	(21)	(21)	-	0%	breakeven
NET EXPENDITURE	1,068	1,170	(102)	-12%	overspend

Client Group	Annual Budget £000's	Projection to Year End £000's	Variance £000's	%	
Housing Adaptations	829	931	(102)	-12%	overspend
Women's Aid	239	239	-	0%	breakeven
Grant Funding for Women's Aid	-	-	-	0%	breakeven
NET EXPENDITURE	1,068	1,170	(102)	-12%	overspend

Appendix 5

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 @ 22nd July 2022	93,606

Appendix 6

<u>2022/23 Health Financial Allocation to Renfrewshire HSCP</u>	£k
2022/23 Renfrewshire HSCP Financial Allocation	190,812
Add: Set Aside	63,579
<u>less:</u> 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>	
<u>Non-Recurring Additions</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>	
<u>Additions</u>	
General Dental Services (NCL) incentive workload payments	1,687
<u>Non-Recurring:</u>	
FHS Prescribing	52
Budget allocated as per 2022/23 Financial Allocation 31st July 2022	221,901

Scottish Government Funding Streams

Funding Description	2022/23									
	Opening Balance Earmarked Reserves £000's	Drawdown from Reserves £000's	Current Reserves Balance P4 £000's	Core Budget £000's	Per Allocation Letter £000's	Received @ 31st July £000's	Total Budget P4 £000's	Forecasted Expenditure £000's	Variance £000's	Anticipated Movement to Reserves £000's
PCIF	4,347	4,347	-	260	581	-	5,188	6,557	- 1,369	-
Action 15	663	663	-	-	-	-	663	663	-	-
ADP (includes all ADP Related Funding Streams)	2,551	117	2,434	1,640	-	-	1,757	1,757	-	-
TOTAL	7,561	5,127	2,434	1,900	581	-	7,608	8,977		-

Note : No allocation letters for Action 15 or ADP to confirm funding for 22/23

Movement in Ear Marked Reserves

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	To be Drawn Down 2022/23	To be Drawn Down 2023/24	Ongoing
	£000's	£000's	£000's	£000's	£000's			
Covid Funding	17,242	-754	0	16,488	-754			
Scottish Government Ring Fenced Monies carried forward:								
PCIP	4,347	-4,347	0	0	-4,347	✓		
PCTF Monies Allocated for Tests of Change and GP Support	216	0	0	216	0	✓		
GP Premises Improvement Fund	462	0	0	462	0	✓		
ADP Funding	2,551	-117	0	2,434	-117			
Mental Health Recovery and Renewal Funding	1,560	-66	0	1,494	-66			
Mental Health Action 15 (19/20)_(20/21)_(21/22)	663	-663	0	0	-663	✓		
District Nurse Recruitment Programme	312	-178	0	134	-178			
Winter Planning Monies / Care Home Liaison Monies	4,740	-333	0	4,407	-333			
Health Visiting	32	0	0	32	0	✓		
SG Pay Award and LW Health & Social Care (21/22)	340	0	0	340	0	✓		
Mental Health Dementia Funding	119	0	0	119	0	✓		
Public Health Improvement Monies	168	0	0	168	0			
Scottish Government Ring Fenced Monies carried forward	15,510	-5,704	0	9,806	-5,704	✓		
Grant Funding carried forward	534	-22	0	512	-22			
TOTAL RING FENCED MONIES TO BE CARRIED FORWARD	33,286	-6,480	0	26,806	-6,480			
ICT / Systems Related	643	-47	0	596	-47			
Premises Related	662	0	0	662	0			
Prescribing	2,000	0	0	2,000	0			✓
Other IJB Reserves	8,677	-225	0	8,452	-225			
TOTAL EARMARKED RESERVES	45,268	-6,752	0	38,516	-6,752			