

**To: Renfrewshire Integration Joint Board**

**On: 17 September 2021**

**Report by: Chief Finance Officer**

**Heading: Financial Report 1 April 2021 to 31 July 2021**

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

## **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 2021, and, the projected year end position for the year ending 31 March 2022.
- 1.2. The impact of COVID-19 on services delivered by the HSCP has been unprecedented and continues to create additional delivery and financial pressures for the HSCP as well as impacting on the HSCP's transformation and savings plans, which as previously reported are subject to ongoing review and realignment.

## **2. Recommendations**

It is recommended that the IJB:

- Note the in-year position at 31 July 2021;
- Note the projected year-end position for 2021/22;
- Note the current estimated financial assessment of the consequences of the COVID-19 pandemic for 2021/22;
- Approve the proposed creation of an Earmarked Reserve and the potential draw down of general reserves per Section 9.5 of this report to fund fixed term posts to help alleviate projected demand across services both from those currently engaged with services and from new patients and service users where needs have arisen during the pandemic.

## **3. Summary**

- 3.1. As detailed in the following table, the IJB year to date position is an underspend of £928k and the projected outturn for 2021/22 an underspend of £2,853k (these figures include the impact of COVID-19). Members should note that the current projections assume that once all COVID-19 related earmarked reserves have

been fully utilised, any remaining balances will be fully funded by the Scottish Government.

Division	Year to Date Position	Projected Year End Outturn
<b>Total Renfrewshire HSCP</b> (excluding COVID-19)	<b>Underspend £928k</b>	<b>Underspend £2,853k</b>
<b>Total Net COVID -19</b>	<b>Breakeven</b>	<b>Breakeven</b>
<b>Total Renfrewshire HSCP</b> (inclusive of COVID-19)	<b>Underspend £928k</b>	<b>Underspend £2,853k</b>

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 £2,233k:**  
reflects the ongoing challenges we face in filling vacant posts across service areas. For a wide range of posts, we have tried to recruit on a number of occasions but have been unsuccessful due to limits on the number of people with the necessary skills for specialist posts and in recruiting for roles in social care such as Care at Home. These are issues that are being faced by IJBs across Scotland, not only in Renfrewshire.
- **3<sup>rd</sup> Party Payments: net underspend of £288k:**  
This is mainly in relation to purchased care home placements, reflecting the impact of COVID-19 on the ability of care homes to take new admissions due to outbreaks and infection control issues. In addition, greater numbers of clients are choosing to remain at home for longer, resulting in the significant projected overspend in the Care at Home budget.

Looking ahead, the financial outlook for the IJB will be extremely challenging. The IJB's transformation programme which was paused because of the pandemic, will be central to us achieving financial sustainability in the medium term. Any underspend in 2021/22 will be used to offset expected financial pressures in 2022/23 and beyond while the IJB develops its transformation programme (where and when possible).

3.3. The key pressures are highlighted in section 4.

3.4. 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 6 and 7 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
	<b>Underspend £928k</b>	<b>Underspend £2,853k</b>

4.1. The overall net underspend for the HSCP at 31 July 2021 is an underspend of £928k, with an anticipated year-end underspend of £2,853k, 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 £10,444k to date, from earmarked reserves as detailed in the following table and in Appendix 9.

### Movement in Reserves

HSCP Funded Earmarked Reserves	Amounts Drawn Down in 2021/22
	£000's
Mental Health Improvement Works	-5
<b>Premises Related:</b>	<b>-5</b>
PCTF Monies Allocated for Tests of Change and GP Support	-83
District Nurse Rolling Recruitment Programme	-24
Renfrewshire Wide Prevention and Early Intervention Programme	-159
<b>Other:</b>	<b>-266</b>
<b>TOTAL HSCP FUNDED EARMARKED RESERVES</b>	<b>-271</b>
Primary Care Improvement Program (19/20)_(20/21)	-2,458
ADP Funding	-79
Mental Health Action 15 (19/20)_(20/21)	-763
DN Workforce Allocation 20/21	-69
Covid - Winter Planning	-1,649
Covid - Integration Authority Support	-5,155
<b>Scottish Government Ring Fenced Monies</b>	<b>-10,173</b>
<b>TOTAL EARMARKED RESERVES</b>	<b>-10,444</b>

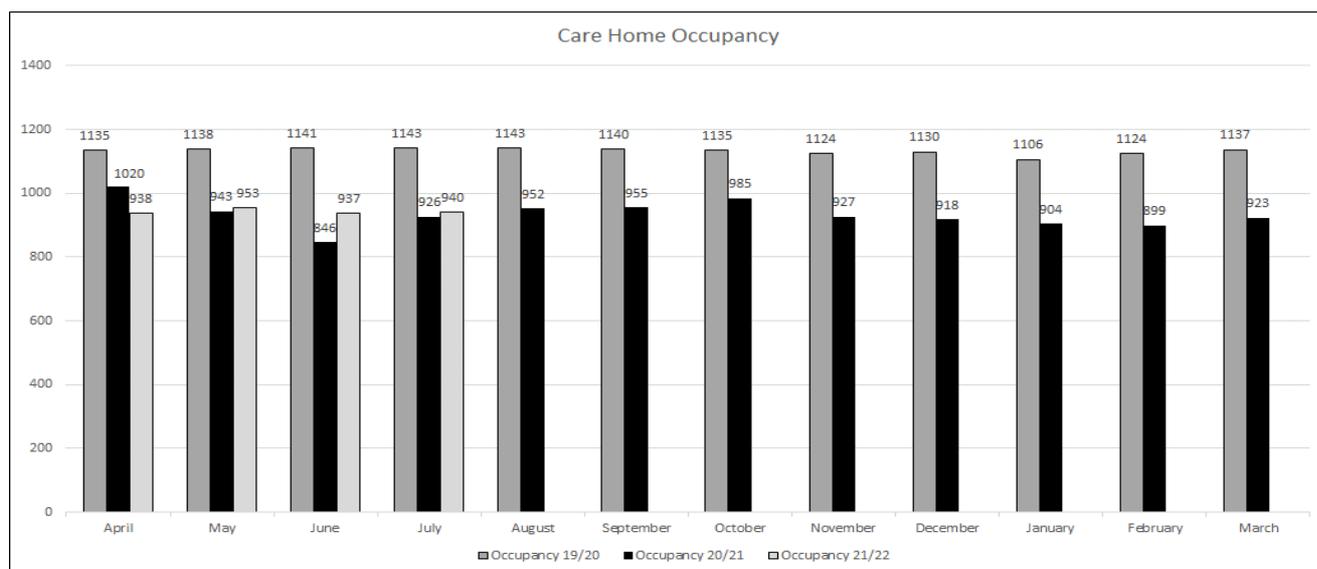
- 4.4. The main broad themes of the current and projected outturn include:

Adults and Older People	Year to Date Position	Year End Outturn
	<b>Underspend £165k</b>	<b>Underspend £526k</b>

- 4.5. The main pressures within Adults and Older People are similar to those reported throughout 2020/21 and mainly relate to:

- *Continued pressures within the Care at Home service* – spend within care at home continues to increase as the service responds to both the need to support delayed discharges and unprecedented increasing levels of demand. Members should note this level of demand is being experienced by IJBs across Scotland.
- *Care Homes* – Currently, the Care Home budget is projecting an underspend which is offsetting the above pressures within the Care at Home service. This position reflects the impact of COVID-19 on the ability of care homes to take new admissions. In addition, greater numbers of clients are choosing to remain at home for longer, which is in turn placing a significant pressure on our care at home services.

The following graph compares the movement in occupancy between July 20/21 to July 21/22 which is a 1.51% increase and July 19/20 to July 21/22 which is a 17.76% decrease.



- **Adult Community Services**  
Underspend, reflecting ongoing turnover and recruitment and retention issues.

Mental Health Services	Year to Date Position	Year End Outturn
	Underspend £74k	Underspend £232k

- 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 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 £141k	Underspend £451k

- 4.7. The underspend within Learning Disabilities is mainly due to vacancies across all areas of the service.

Children's Services	Year to Date Position	Year End Outturn
	Underspend £105k	Underspend £315k

- 4.8. The underspend within Children's Services is mainly due to vacancies reflecting recruitment and retention issues across the service, including Children and Adolescent Mental Health (CAMHS).

Resources	Year to Date Position	Year End Outturn
	Underspend £97k	Underspend £290k

- 4.9. The underspend within Resources is due to vacancies within Administration services which are in the process of being recruited to.

Hosted Services	Year to Date Position	Year End Outturn
	Underspend £290k	Underspend £871k

- 4.10. The underspend in Hosted Services is mainly due to vacancies within the Primary Care and Podiatry Services. In addition, the reduction in activity due to the impact of COVID-19 and the requirement to temporarily cease some services over the past few months has reduced spend on single use instruments within the Podiatry service, however this is not expected to continue as the service remobilises.

Prescribing	Year to Date Position	Year End Outturn
	Underspend £43k	Underspend £129k

- 4.11. During financial year 20/21 prescribing volatility was exacerbated due to COVID-19 as well as fears around a Brexit 'no-deal'. On average this resulted in a 2.5% reduction of items prescribed compared to previous years. Pricing remained steady with the exception of a few drugs which went onto short supply (and increased pricing) due to the pandemic and on-going ability of suppliers to maintain a constant supply to global markets.
- 4.12. Prescribing information is only available two months in arrears and at present no data is available for 2021/22. Work is underway on the forecast for this financial year, but it is highly likely that the uncertainty and volatility experienced throughout 2020/21 will continue for the foreseeable future.

## 5. Responding to the COVID-19 Pandemic

- 5.1. The CFO regularly provides estimated costs of the partnerships response to the COVID-19 Pandemic to the Scottish Government through our Local Mobilisation Plan (LMP) supported by an associated Financial Tracker. This feeds into the collective NHSGGC response together with our five partner HSCPs in the NHSGGC Board wide area. These reflect regularly updated guidance from the Scottish Government regarding changes to provider sustainability payments. These estimates will therefore be subject to continual review and refinement. It is this information which is used by the Scottish Government to determine funding needs.
- 5.2. The LMP financial tracker is now only required to be submitted to the Scottish Government on a quarterly basis. The first financial tracker for 2021/22 was submitted on 27 July 2021.
- 5.3. The following table summarises the main areas of expenditure which the HSCP has incurred to date and is projected to incur as a result of the current emergency arrangements. To date (in 2021/22) £1,982k has been spent responding to COVID-19, of which £833k relates to health services and, £1,149k relates to adult social care services.

Total Estimated Costs at 23/07/21							
Description of Cost Type	Health			Adult Social Care			TOTAL £000's
	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	388	602	990	484	847	
Provider Sustainability Costs			-	427	995	1,422	1,422
PPE	20	21	41			-	41
Delayed Discharge & Care at Home			-	-	-	-	-
Community Hubs	324	334	658			-	658
Loss of Income			-	197	445	642	642
FHS costs	32	34	66			-	66
Other Costs	69	507	577	42	1,069	1,110	1,687
<b>TOTAL</b>	<b>833</b>	<b>1,499</b>	<b>2,332</b>	<b>1,149</b>	<b>3,355</b>	<b>4,505</b>	<b>6,836</b>

- 5.4. Members should be aware that similar to the position in 2020/21, the actual impact may be higher or lower than currently estimated, depending upon a wide range of influencing factors including: the impact of Test, Trace, Isolate and Support (TTIS) on our internal services as well as our externally contracted services; in addition, costs associated with provider sustainability payments are wholly dependent on Scottish Government decisions in relation to the level and duration of support providers are to receive.
- 5.5. Currently costs are projected to continue until the end of 2021/22, with the exception of care home occupancy payments, which have been projected to the end of September 2021, in line with the latest COSLA guidance.
- 5.6. Funding of costs associated with COVID-19, for services delegated to the IJB, is being routed through NHS GGC and passed through to the IJB. The following table shows that in total, in line with the flexible funding approach agreed with the Scottish Government £7,593k was carried forward from 2020/21 to fund costs in relation to 2021/22. Based on our current projections we have sufficient funding in place to meet these costs, however this position may change in which case this will be reflected in our quarterly return to the Scottish Government and additional funding will be requested. Members should note the funding in respect of the Community Living Change Fund is ringfenced and not to be used for the wider COVID-19 response.

Confirmed Funding Sources to Support the HSCP's COVID-19 Response	Funding c/f from 2020/21 held in Ear Marked Reserves £000's	Amounts Received 2021/22 £000's	Estimated Costs @ 23/7/21 £000's	Remaining Balance £000's
Covid - Winter Planning	1,649	0	1,649	0
Covid - Integration Authority Support	5,247	32	5,187	92
Covid - Community Living Change	697	0	0	697
<b>Total</b>	<b>7,593</b>	<b>32</b>	<b>6,836</b>	<b>789</b>

## 6. Current Vacancy Position

- 6.1. As highlighted throughout section 4, and Appendices 1 to 4 of this report, Employee Costs are projecting a significant underspend throughout all services.
- 6.2. Recruitment has been delayed due to COVID-19 restrictions but continues to be progressed for vacant posts in all services.

- 6.3. Appendix 10 provides a summary of the number and type of vacancies and the areas/ posts where these vacancies arose.

## 7. Scottish Government Funding 2020/21

- 7.1. The 2020/21 allocations for the: Primary Care Improvement Fund (PCIF); Mental Health Action 15 (Action 15) and Alcohol and Drug Partnership (ADP) are summarised in Appendix 8. In addition, the following table provides members with an indicative amount per funding stream which would be transferred to earmarked reserves at the year-end (based on current projections) in line with Scottish Government requirements.

Funding Stream	Current Budget £m	Forecasted Expenditure £m	Forecasted Outturn £m
PCIF	5.091	4.621	0.470
Action 15	1.307	1.274	0.033
ADP	1.729	1.729	0.000
<b>TOTAL</b>	<b>8.127</b>	<b>7.624</b>	<b>0.503</b>

- 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.

## 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 Projected outturn position to 31 March 2021 is breakeven.

Client Group	Year to Date Budget £000's	Projection to Year End £000's	Variance £000's	%	
Housing Adaptations	255	255	-	0%	breakeven
Women's Aid	73	73	-	0%	breakeven
Grant Funding for Women's Aid	-	-	-	0%	breakeven
<b>NET EXPENDITURE</b>	<b>328</b>	<b>328</b>	<b>-</b>	<b>0%</b>	<b>breakeven</b>

## 9. Reserves

- 9.1. The requirement for financial reserves is acknowledged in statute and is part of a range of measures in place to ensure that s106 bodies do not over-commit themselves financially. The Ministerial Strategic Group also recognised the need for reserves and the need for IJBs to have a prudent and transparent reserve policy. IJBs face a number of financial risks including demand, inflation and the scale and pace of transformation, which can require IJBs to access reserves.

- 9.2. As detailed in Appendix 9, the opening IJB reserves position for 2021/22 was £27,007k. This figure comprised £21,226k of earmarked reserves to support the delivery of projects which span financial years, and ring-fenced monies to

enable the IJB to deliver on specific Scottish Government funded programmes. 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. This equates 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 9 and paragraph 4.3, based on current projections for 2020/21 a total of £10,444m of earmarked reserves have been drawn down to date.

9.4. 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 and, COVID-19 funding. These will be drawn down in line with the flexible funding approach agreed with the Scottish Government.

9.5. **Proposed Increases to earmarked reserves**

9.5.1. As highlighted in the 'Recovery and Renewal' section of the Chief Officer's report, as restrictions continued into this financial year, services have been required to continue operating at a reduced capacity, focused on meeting critical needs. However, as restrictions in Scotland have eased, it is projected that demand will increase across all services. Locally we are already seeing increased demand for our Care at Home, Mental Health and Alcohol & Drug services. This is expected to be both from those currently engaged with services and from new patients and service users where needs have arisen during the pandemic.

9.5.2. The Chief Officer working with the Senior Management team has undertaken an exercise to determine priority areas which could be addressed through the creation of, and recruitment to, a range of fixed term posts. It is intended that these posts will be funded through a combination of in-year underspend and where appropriate general and earmarked reserves.

9.5.3. In line with the IJB's Reserves Policy, members are asked to approve the creation of an earmarked reserve to fund these critical posts in forthcoming financial years. The figure to be transferred to the earmarked reserve will be determined by the level of in-year underspend at 31 March 2022. As a contingency measure, Members are also asked to approve the potential draw down from general reserves to fund any shortfall arising from the final outturn position which itself would be transferred to the newly created earmarked reserves to ensure these fixed term posts are appropriately funded.

**10. Summary of 2021/22 Scottish Living Wage (SLW)**

10.1. For 2021/22, the new Living Wage rate has been set at £9.50, an increase of 20p from the 2020/21 rate. In line with the current practice adopted for uprating provider rates to reflect Living Wage increases, a 2.2% increase will be applied from the 1<sup>st</sup> April 2021 as per communication issued by the Scottish Government.

10.2. All contracted providers of Care at Home services and Supported Living services have been offered an increase to allow the payment of the new Living Wage rate. All Care at Homes and Supported Living providers have accepted the increase.

10.3. The 3 Contracted providers of adult residential services within Renfrewshire have been offered an increase of 2.2% for the payment of the new Scottish Living Wage.

10.4. The new Living Wage Rate for 2021/22 will be announced on the 15<sup>th</sup> November 2021 during Living Wage Week which runs from the 15<sup>th</sup> to 21<sup>st</sup> November 2021

## 11. **National Care Home Contract 2021/22**

11.1. The terms of the contract for 2021/22 were negotiated by COSLA and Scotland Excel, with Scottish Care and the Coalition of Care and Support Providers in Scotland (CCPS). An increase of 2.8% for Residential Care and 4% for Nursing Care (which includes the NHS Pay Uplift) was agreed which includes an allowance to support delivery of the Living Wage for 2021/22 of £9.50 per hour to all care staff from 12<sup>th</sup> April 2021. A Minute of Variation (MOV) has been issued to providers of care homes for older adults in Renfrewshire for their acceptance of the payment of the new Living Wage rate for 2021/22.

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### **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.

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**List of Background Papers** – None.

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**Direction from the Integration Joint Board**

<b>1.</b>	<b>Reference Number</b>	170921-05
<b>2.</b>	<b>Date Direction issued by IJB</b>	17 September 2021
<b>3.</b>	<b>Date from which Direction takes effect</b>	17 September 2021
<b>4.</b>	<b>Direction to</b>	Renfrewshire Council and NHS Greater Glasgow & Clyde
<b>5.</b>	<b>Does the Direction supersede, amend or cancel a previous Direction – if yes include IJB reference number</b>	Yes, 260321-04
<b>6.</b>	<b>Functions covered by the Direction</b>	All functions delegated to the IJB from Renfrewshire Council and NHS Greater Glasgow & Clyde
<b>7.</b>	<b>Full text of Direction</b>	Renfrewshire Council and NHS Greater Glasgow & Clyde are jointly directed to deliver services in line with the Integration Joint Board's Strategic Plan (2019-22), as advised and instructed by the Chief Officer and within the budget levels outlined in Appendix 1.
<b>8.</b>	<b>Budget allocated by IJB to carry out Direction.</b>	As outlined in Appendix 1.
<b>9.</b>	<b>Outcomes</b>	The functions will be carried out in a manner consistent with the Joint Board's Strategic Plan (2019-22), which was considered by the Integration Joint Board on 22 March 2019.
<b>10.</b>	<b>Performance monitoring arrangements</b>	Performance management is monitored and reported to every meeting of the IJB.
<b>11.</b>	<b>Date of review of Direction</b>	November 2021.

## Appendix 1

## HSPC Position not including COVID 19

HSCP Revenue Budget Position

1st April 2021 to 31st July 2021

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	26,198	2,045	-	1,115	-	29,358	28,615	743	2.5%	underspend
Property Costs	120	13	-	-	-	133	146	(13)	-9.7%	overspend
Supplies and Services	6,591	(142)	(4,085)	89	-	2,453	2,525	(72)	-2.9%	overspend
Third Party Payments	18,597	1,226	-	-	-	19,823	19,734	89	0.4%	underspend
Purchase Of Healthcare	951	101	-	10	-	1,062	1,077	(16)	-1.5%	overspend
Transport	260	-	-	-	-	260	143	117	45.0%	underspend
Family Health Services	29,679	464	-	-	-	30,143	30,100	43	0.1%	underspend
Support Services	22	1	(1)	-	-	22	17	4	20.0%	underspend
Transfer Payments (PTOB)	2,059	(999)	-	-	-	1,061	1,020	41	3.8%	underspend
Resource Transfer	7,199	307	(7,506)	-	-	-	-	-	0.0%	breakeven
Set Aside	21,579	-	-	-	-	21,579	21,579	-	0.0%	breakeven
<b>Gross Expenditure</b>	<b>113,255</b>	<b>3,016</b>	<b>(11,591)</b>	<b>1,213</b>	<b>-</b>	<b>105,893</b>	<b>104,957</b>	<b>935</b>	<b>0.9%</b>	<b>underspend</b>
Income	(9,397)	(271)	-	-	(1,213)	(10,882)	(10,874)	(7)	0.1%	overspend
<b>NET EXPENDITURE</b>	<b>103,858</b>	<b>2,744</b>	<b>(11,591)</b>	<b>1,213</b>	<b>(1,213)</b>	<b>95,011</b>	<b>94,083</b>	<b>928</b>	<b>1.0%</b>	<b>underspend</b>

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	21,176	(254)	(1)	65	(65)	20,921	20,756	165	0.8%	underspend
Mental Health	7,754	264	-	256	(256)	8,018	7,944	74	0.9%	underspend
Learning Disabilities	5,332	311	-	-	-	5,643	5,502	141	2.5%	underspend
Children's Services	2,015	128	-	-	-	2,144	2,039	105	4.9%	underspend
Prescribing	12,254	299	-	-	-	12,553	12,510	43	0.3%	underspend
Health Improvement & Inequalities	272	19	-	53	(53)	291	278	13	4.5%	underspend
FHS	16,781	542	-	-	-	17,323	17,323	-	0.0%	breakeven
Resources	1,433	1,016	-	840	(840)	2,449	2,352	97	3.9%	underspend
Hosted Services	3,650	112	-	-	-	3,762	3,472	290	7.7%	underspend
Resource Transfer	7,199	307	(7,506)	-	-	-	-	-	0.0%	breakeven
Social Care Fund	4,085	-	(4,085)	-	-	-	-	-	0.0%	breakeven
Set Aside	21,579	-	-	-	-	21,579	21,579	-	0.0%	breakeven
<b>NET EXPENDITURE (before</b>	<b>103,530</b>	<b>2,744</b>	<b>(11,591)</b>	<b>1,213</b>	<b>(1,213)</b>	<b>94,683</b>	<b>93,755</b>	<b>928</b>	<b>1.0%</b>	<b>underspend</b>
Other Delegated Services	328	-	-	-	-	328	328	-	0.0%	breakeven
<b>NET EXPENDITURE</b>	<b>103,858</b>	<b>2,744</b>	<b>(11,591)</b>	<b>1,213</b>	<b>(1,213)</b>	<b>95,011</b>	<b>94,083</b>	<b>928</b>	<b>1.0%</b>	<b>underspend</b>

HSCP Revenue Budget Position

1st April 2021 to 31st March 2022

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	81,095	6,189	-	3,344	-	90,628	88,395	2,233	2.5%	underspend
Property Costs	386	39	-	-	-	425	467	(42)	-9.9%	overspend
Supplies and Services	19,908	(427)	(12,254)	266	-	7,493	7,703	(210)	-2.8%	overspend
Third Party Payments	60,441	3,984	-	-	-	64,425	64,137	288	0.4%	underspend
Purchase Of Healthcare	2,852	303	-	30	-	3,185	3,232	(47)	-1.5%	overspend
Transport	845	-	-	-	-	845	465	380	45.0%	underspend
Family Health Services	89,036	1,393	-	-	-	90,429	90,300	129	0.1%	underspend
Support Services	70	2	(2)	-	-	70	56	14	20.0%	underspend
Transfer Payments (PTOB)	6,693	(3,246)	-	-	-	3,447	3,315	132	3.8%	underspend
Resource Transfer	21,596	921	(22,517)	-	-	-	-	-	0.0%	breakeven
Set Aside	64,738	-	-	-	-	64,738	64,738	-	0.0%	breakeven
<b>Gross Expenditure</b>	<b>347,660</b>	<b>9,158</b>	<b>(34,773)</b>	<b>3,640</b>	<b>-</b>	<b>325,685</b>	<b>322,808</b>	<b>2,877</b>	<b>0.9%</b>	<b>underspend</b>
Income	(30,285)	(925)	-	-	(3,640)	(34,850)	(34,826)	(24)	0.1%	overspend
<b>NET EXPENDITURE</b>	<b>317,375</b>	<b>8,233</b>	<b>(34,773)</b>	<b>3,640</b>	<b>(3,640)</b>	<b>290,835</b>	<b>287,982</b>	<b>2,853</b>	<b>1.0%</b>	<b>underspend</b>

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	67,794	(847)	(2)	194	(194)	66,945	66,419	526	0.8%	underspend
Mental Health	23,482	798	-	768	(768)	24,280	24,048	232	1.0%	underspend
Learning Disabilities	17,228	1,014	-	-	-	18,242	17,791	451	2.5%	underspend
Children's Services	6,046	385	-	-	-	6,431	6,116	315	4.9%	underspend
Prescribing	36,762	896	-	-	-	37,658	37,529	129	0.3%	underspend
Health Improvement & Inequalities	815	57	-	159	(159)	872	833	39	4.5%	underspend
FHS	50,344	1,625	-	-	-	51,969	51,969	-	0.0%	breakeven
Resources	4,300	3,047	-	2,519	(2,519)	7,347	7,057	290	3.9%	underspend
Hosted Services	10,950	337	-	-	-	11,287	10,416	871	7.7%	underspend
Resource Transfer	21,596	921	(22,517)	-	-	-	-	-	0.0%	breakeven
Social Care Fund	12,254	-	(12,254)	-	-	-	-	-	0.0%	breakeven
Set Aside	64,738	-	-	-	-	64,738	64,738	-	0.0%	breakeven
<b>NET EXPENDITURE (before)</b>	<b>316,309</b>	<b>8,233</b>	<b>(34,773)</b>	<b>3,640</b>	<b>(3,640)</b>	<b>289,769</b>	<b>286,916</b>	<b>2,853</b>	<b>1.0%</b>	<b>underspend</b>
Other Delegated Services	1,066	-	-	-	-	1,066	1,066	-	0.0%	breakeven
<b>NET EXPENDITURE</b>	<b>317,375</b>	<b>8,233</b>	<b>(34,773)</b>	<b>3,640</b>	<b>(3,640)</b>	<b>290,835</b>	<b>287,982</b>	<b>2,853</b>	<b>1.0%</b>	<b>underspend</b>

## Appendix 2

### HSCP Position including COVID 19

HSCP Revenue Budget Position

1st April 2021 to 31st July 2021

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	26,198	2,045	-	2,267	-	30,510	30,805	(295)	-1.0%	overspend
Property Costs	120	13	-	18	-	151	215	(64)	-42.8%	overspend
Supplies and Services	6,591	(142)	(4,085)	231	-	2,595	2,788	(193)	-7.5%	overspend
Third Party Payments	18,597	1,226	-	497	-	20,320	20,669	(349)	-1.7%	overspend
Purchase Of Healthcare	951	101	-	10	-	1,062	1,077	(16)	-1.5%	overspend
Transport	260	-	-	-	-	260	143	117	44.9%	underspend
Family Health Services	29,679	475	-	-	-	30,154	30,121	32	0.1%	underspend
Support Services	22	1	(1)	-	-	22	17	4	20.0%	underspend
Transfer Payments (PTOB)	2,059	(999)	-	146	-	1,207	1,474	(267)	-22.1%	overspend
Resource Transfer	7,199	307	(7,506)	-	-	-	-	-	0.0%	breakeven
Set Aside	21,579	-	-	-	-	21,579	21,579	-	0.0%	breakeven
<b>Gross Expenditure</b>	<b>113,255</b>	<b>3,026</b>	<b>(11,591)</b>	<b>3,168</b>	<b>-</b>	<b>107,858</b>	<b>108,889</b>	<b>(1,031)</b>	<b>-1.0%</b>	<b>overspend</b>
Income	(9,397)	(271)	-	198	(3,366)	(12,837)	(14,795)	1,959	-15.3%	underspend
<b>NET EXPENDITURE</b>	<b>103,858</b>	<b>2,755</b>	<b>(11,591)</b>	<b>3,366</b>	<b>(3,366)</b>	<b>95,022</b>	<b>94,094</b>	<b>928</b>	<b>1.0%</b>	<b>underspend</b>

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	%	
Adults & Older People	21,176	(254)	(1)	65	(65)	20,921	20,756	165	0.8%	underspend
Mental Health	7,754	264	-	256	(256)	8,018	7,944	74	0.9%	underspend
Learning Disabilities	5,332	311	-	-	-	5,643	5,502	141	2.5%	underspend
Children's Services	2,015	128	-	-	-	2,144	2,039	105	4.9%	underspend
Prescribing	12,254	299	-	-	-	12,553	12,510	43	0.3%	underspend
Health Improvement & Inequalities	272	19	-	53	(53)	291	278	13	4.5%	underspend
FHS	16,781	542	-	-	-	17,323	17,323	-	0.0%	breakeven
Resources	1,433	1,016	-	840	(840)	2,449	2,352	97	3.9%	underspend
Hosted Services	3,650	112	-	-	-	3,762	3,472	290	7.7%	underspend
Resource Transfer	7,199	307	(7,506)	-	-	-	-	-	0.0%	breakeven
Social Care Fund	4,085	-	(4,085)	-	-	-	-	-	0.0%	breakeven
Set Aside	21,579	-	-	-	-	21,579	21,579	-	0.0%	breakeven
<b>NET EXPENDITURE (before delegated)</b>	<b>103,530</b>	<b>2,744</b>	<b>(11,591)</b>	<b>1,213</b>	<b>(1,213)</b>	<b>94,683</b>	<b>93,755</b>	<b>928</b>	<b>1.0%</b>	<b>underspend</b>
Other Delegated Services	328	-	-	-	-	328	328	-	0.0%	breakeven
<b>NET EXPENDITURE before COVID</b>	<b>103,858</b>	<b>2,744</b>	<b>(11,591)</b>	<b>1,213</b>	<b>(1,213)</b>	<b>95,011</b>	<b>94,083</b>	<b>928</b>	<b>1.0%</b>	<b>underspend</b>
COVID 19	-	11	-	2,153	(2,153)	11	11	-	0.0%	breakeven
<b>NET EXPENDITURE</b>	<b>103,858</b>	<b>2,755</b>	<b>(11,591)</b>	<b>3,366</b>	<b>(3,366)</b>	<b>95,022</b>	<b>94,094</b>	<b>928</b>	<b>1.0%</b>	<b>underspend</b>

HSCP Revenue Budget Position  
1st April 2021 to 31st March 2022

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	81,095	6,189	-	6,931	-	94,215	95,196	(981)	-1.0%	overspend
Property Costs	386	39	-	54	-	479	684	(205)	-42.8%	overspend
Supplies and Services	19,908	(427)	(12,254)	697	-	7,924	8,498	(574)	-7.2%	overspend
Third Party Payments	60,441	3,984	-	1,614	-	66,039	67,173	(1,134)	-1.7%	overspend
Purchase Of Healthcare	2,852	303	-	30	-	3,185	3,232	(47)	-1.5%	overspend
Transport	845	-	-	-	-	845	466	379	44.9%	underspend
Family Health Services	89,036	1,425	-	-	-	90,461	90,364	97	0.1%	underspend
Support Services	70	2	(2)	-	-	70	56	14	20.0%	underspend
Transfer Payments (PTOB)	6,693	(3,246)	-	476	-	3,923	4,790	(867)	-22.1%	overspend
Resource Transfer	21,596	921	(22,517)	-	-	-	-	-	0.0%	breakeven
Set Aside	64,738	-	-	-	-	64,738	64,738	-	0.0%	breakeven
<b>Gross Expenditure</b>	<b>347,660</b>	<b>9,190</b>	<b>(34,773)</b>	<b>9,802</b>	<b>-</b>	<b>331,879</b>	<b>335,197</b>	<b>(3,318)</b>	<b>-1.0%</b>	<b>overspend</b>
Income	(30,285)	(925)	-	642	(10,444)	(41,012)	(47,183)	6,171	-15.0%	underspend
<b>NET EXPENDITURE</b>	<b>317,375</b>	<b>8,265</b>	<b>(34,773)</b>	<b>10,444</b>	<b>(10,444)</b>	<b>290,867</b>	<b>288,014</b>	<b>2,853</b>	<b>1.0%</b>	<b>underspend</b>

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	67,794	(847)	(2)	194	(194)	66,945	66,419	526	0.8%	underspend
Mental Health	23,482	798	-	768	(768)	24,280	24,048	232	1.0%	underspend
Learning Disabilities	17,228	1,014	-	-	-	18,242	17,791	451	2.5%	underspend
Children's Services	6,046	385	-	-	-	6,431	6,116	315	4.9%	underspend
Prescribing	36,762	896	-	-	-	37,658	37,529	129	0.3%	underspend
Health Improvement & Inequalities	815	57	-	159	(159)	872	833	39	4.5%	underspend
FHS	50,344	1,625	-	-	-	51,969	51,969	-	0.0%	breakeven
Resources	4,300	3,047	-	2,519	(2,519)	7,347	7,057	290	3.9%	underspend
Hosted Services	10,950	337	-	-	-	11,287	10,416	871	7.7%	underspend
Resource Transfer	21,596	921	(22,517)	-	-	-	-	-	0.0%	breakeven
Social Care Fund	12,254	-	(12,254)	-	-	-	-	-	0.0%	breakeven
Set Aside	64,738	-	-	-	-	64,738	64,738	-	0.0%	breakeven
<b>NET EXPENDITURE (before delegated)</b>	<b>316,309</b>	<b>8,233</b>	<b>(34,773)</b>	<b>3,640</b>	<b>(3,640)</b>	<b>289,769</b>	<b>286,916</b>	<b>2,853</b>	<b>1.0%</b>	<b>underspend</b>
Other Delegated Services	1,066	-	-	-	-	1,066	1,066	-	0.0%	breakeven
<b>NET EXPENDITURE before COVID</b>	<b>317,375</b>	<b>8,233</b>	<b>(34,773)</b>	<b>3,640</b>	<b>(3,640)</b>	<b>290,835</b>	<b>287,982</b>	<b>2,853</b>	<b>1.0%</b>	<b>underspend</b>
COVID 19	-	32	-	6,804	(6,804)	32	32	-	0.0%	breakeven
<b>NET EXPENDITURE</b>	<b>317,375</b>	<b>8,265</b>	<b>(34,773)</b>	<b>10,444</b>	<b>(10,444)</b>	<b>290,867</b>	<b>288,014</b>	<b>2,853</b>	<b>1.0%</b>	<b>underspend</b>

## Appendix 3

### Adult Social Care Revenue Budget Position 1st April 2021 to 23rd July 2021

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	9,920	216	-	-	-	10,136	10,115	20	0.2%	underspend
Property Costs	108	-	-	-	-	108	121	(13)	-11.9%	overspend
Supplies and Services	533	(1)	-	-	-	532	507	25	4.7%	underspend
Third Party Payments	18,597	1,226	-	-	-	19,823	19,734	89	0.4%	underspend
Transport	258	-	-	-	-	258	142	117	45.2%	underspend
Support Services	22	1	(1)	-	-	22	17	4	20.0%	underspend
Transfer Payments (PTOB)	1,768	(999)	-	-	-	769	729	41	5.3%	underspend
<b>Gross Expenditure</b>	<b>31,206</b>	<b>443</b>	<b>(1)</b>	<b>-</b>	<b>-</b>	<b>31,649</b>	<b>31,366</b>	<b>283</b>	<b>0.9%</b>	<b>underspend</b>
Income	(8,326)	(443)	-	-	-	(8,770)	(8,762)	(7)	0.1%	overspend
<b>NET EXPENDITURE</b>	<b>22,880</b>	<b>-</b>	<b>(1)</b>	<b>-</b>	<b>-</b>	<b>22,879</b>	<b>22,604</b>	<b>275</b>	<b>1.2%</b>	<b>underspend</b>

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	14,922	(386)	(1)	-	-	14,535	14,376	159	1.1%	underspend
Physical or Sensory Difficulties	1,938	57	-	-	-	1,994	2,047	(53)	-2.6%	overspend
Learning Difficulties	4,926	324	-	-	-	5,250	5,138	111	2.1%	underspend
Mental Health Needs	886	18	-	-	-	904	865	39	4.3%	underspend
Addiction Services	209	(14)	-	-	-	196	177	18	9.4%	underspend
<b>NET EXPENDITURE</b>	<b>22,880</b>	<b>(0)</b>	<b>(1)</b>	<b>-</b>	<b>-</b>	<b>22,879</b>	<b>22,604</b>	<b>275</b>	<b>1.2%</b>	<b>underspend</b>

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**Adult Social Care Revenue Budget Year End Position  
1st April 2021 to 31st March 2022**

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		
								£000's	%	
Employee Costs	32,239	702				32,941	32,875	66	0.2%	underspend
Property Costs	352					352	394	(42)	-11.9%	overspend
Supplies and Services	1,732	(2)				1,730	1,649	81	4.7%	underspend
Third Party Payments	60,441	3,984				64,425	64,137	288	0.4%	underspend
Transport	840					840	460	380	45.2%	underspend
Support Services	70	2	(2)			70	56	14	20.0%	underspend
Transfer Payments (PTOB)	5,746	(3,246)				2,500	2,368	132	5.3%	underspend
<b>Gross Expenditure</b>	<b>101,420</b>	<b>1,440</b>	<b>(2)</b>	<b>-</b>	<b>-</b>	<b>102,858</b>	<b>101,939</b>	<b>919</b>	<b>0.9%</b>	<b>underspend</b>
Income	(27,061)	(1,440)				(28,501)	(28,477)	(24)	0.1%	overspend
<b>NET EXPENDITURE</b>	<b>74,359</b>	<b>-</b>	<b>(2)</b>	<b>-</b>	<b>-</b>	<b>74,357</b>	<b>73,462</b>	<b>895</b>	<b>1.2%</b>	<b>underspend</b>

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	%	
Older People	48,495	(1,254)	(2)			47,239	46,721	518	1.1%	underspend
Physical or Sensory Difficulties	6,297	185				6,482	6,653	(171)	-2.6%	overspend
Learning Difficulties	16,008	1,053				17,061	16,700	361	2.1%	underspend
Mental Health Needs	2,879	60				2,939	2,812	127	4.3%	underspend
Addiction Services	680	(44)				636	576	60	9.4%	underspend
<b>NET EXPENDITURE</b>	<b>74,359</b>	<b>-</b>	<b>(2)</b>	<b>-</b>	<b>-</b>	<b>74,357</b>	<b>73,462</b>	<b>895</b>	<b>1.2%</b>	<b>underspend</b>

## Appendix 4

### Health Revenue Budget Position 1st April 2021 to 31st July 2021

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	16,198	1,829	-	1,115	-	19,142	18,419	722	3.8%	underspend
Property Costs	11	13	-	-	-	24	24	-	0.0%	breakeven
Supplies and Services	6,054	(142)	(4,085)	89	-	1,916	2,013	(97)	-5.1%	overspend
Purchase Of Healthcare	951	101	-	10	-	1,062	1,077	(16)	-1.5%	overspend
Family Health Services	29,679	464	-	-	-	30,143	30,100	43	0.1%	underspend
Set Aside	21,579	-	-	-	-	21,579	21,579	-	0.0%	breakeven
Resource Transfer	7,199	307	(7,506)	-	-	-	-	-	0.0%	
<b>Gross Expenditure</b>	<b>81,670</b>	<b>2,573</b>	<b>(11,590)</b>	<b>1,213</b>	<b>-</b>	<b>73,866</b>	<b>73,213</b>	<b>653</b>	<b>0.9%</b>	<b>underspend</b>
Income	(1,020)	172	-	-	(1,213)	(2,062)	(2,062)	-	0.0%	breakeven
<b>NET EXPENDITURE</b>	<b>80,650</b>	<b>2,744</b>	<b>(11,590)</b>	<b>1,213</b>	<b>(1,213)</b>	<b>71,804</b>	<b>71,151</b>	<b>653</b>	<b>0.9%</b>	<b>underspend</b>

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	162	131	-	-	-	292	313	(21)	-7.2%	overspend
Addiction Services - ADP	547	-	-	26	(26)	547	547	-	0.0%	breakeven
Adult Community Services	3,399	(42)	-	38	(38)	3,357	3,296	61	1.8%	underspend
Children's Services	2,015	128	-	-	-	2,144	2,039	105	4.9%	underspend
Learning Disabilities	407	(13)	-	-	-	394	364	30	7.6%	underspend
Mental Health	6,868	65	-	2	(2)	6,932	6,897	35	0.5%	underspend
Mental Health - Action 15	-	181	-	254	(254)	181	181	-	0.0%	breakeven
Hosted Services	3,650	112	-	-	-	3,762	3,472	290	7.7%	underspend
Prescribing	12,254	299	-	-	-	12,553	12,510	43	0.3%	underspend
Gms	8,562	-	-	-	-	8,562	8,562	-	0.0%	breakeven
FHS Other	8,219	542	-	-	-	8,761	8,761	-	0.0%	breakeven
Planning & Health Improvement	272	19	-	53	(53)	291	278	13	4.5%	underspend
Primary Care Improvement Prog	-	878	-	819	(819)	878	878	-	0.0%	breakeven
Resources	1,433	138	-	20	(20)	1,571	1,475	97	6.2%	underspend
Set Aside	21,579	-	-	-	-	21,579	21,579	-	0.0%	breakeven
Resource Transfer	7,199	307	(7,506)	-	-	-	-	-	0.0%	
Social Care Fund	4,085	-	(4,085)	-	-	-	-	-	0.0%	
<b>NET EXPENDITURE</b>	<b>80,650</b>	<b>2,744</b>	<b>(11,590)</b>	<b>1,213</b>	<b>(1,213)</b>	<b>71,804</b>	<b>71,151</b>	<b>653</b>	<b>0.9%</b>	<b>underspend</b>

**Health Budget Year End Position  
1st April 2021 to 31st March 2022**

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	48,594	5,487		3,344		57,425	55,258	2,167	3.8%	underspend
Property Costs	34	39				73	73		0.0%	breakeven
Supplies and Services	18,161	(425)	(12,254)	266		5,748	6,039	(291)	-5.1%	overspend
Purchase Of Healthcare	2,852	303		30		3,185	3,232	(47)	-1.5%	overspend
Family Health Services	89,036	1,393				90,429	90,300	129	0.1%	underspend
Set Aside	64,738					64,738	64,738		0.0%	breakeven
Resource Transfer	21,596	921	(22,517)			-	-		0.0%	
<b>Gross Expenditure</b>	<b>245,011</b>	<b>7,718</b>	<b>(34,771)</b>	<b>3,640</b>	<b>-</b>	<b>221,598</b>	<b>219,640</b>	<b>1,958</b>	<b>0.9%</b>	<b>underspend</b>
Income	(3,061)	515			(3,640)	(6,186)	(6,186)		0.0%	breakeven
<b>NET EXPENDITURE</b>	<b>241,950</b>	<b>8,233</b>	<b>(34,771)</b>	<b>3,640</b>	<b>(3,640)</b>	<b>215,412</b>	<b>213,454</b>	<b>1,958</b>	<b>0.9%</b>	<b>underspend</b>

Care Group	Annual Budget	In year adjustments	Adjustment in line with Annual Accounts	Drawdown From Reserves	Reserves Budget Adjustments	Revised Budget	Projected Spend to Year End (before movements to reserves)	Variance		
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Addiction Services	485	392				877	940	(63)	-7.2%	overspend
Addiction Services - ADP	1,640			79	(79)	1,640	1,640		0.0%	breakeven
Adult Community Services	10,197	(126)		115	(115)	10,071	9,889	182	1.8%	underspend
Children's Services	6,046	385				6,431	6,116	315	4.9%	underspend
Learning Disabilities	1,220	(39)				1,181	1,091	90	7.6%	underspend
Mental Health	20,603	194		5	(5)	20,797	20,692	105	0.5%	underspend
Mental Health - Action 15	-	544		763	(763)	544	544	-	0.0%	breakeven
Hosted Services	10,950	337				11,287	10,416	871	7.7%	underspend
Prescribing	36,762	896				37,658	37,529	129	0.3%	underspend
Gms	25,686					25,686	25,686		0.0%	breakeven
FHS Other	24,658	1,625				26,283	26,283		0.0%	breakeven
Planning & Health Improvement	815	57		159	(159)	872	833	39	4.5%	underspend
Primary Care Improvement Prog	-	2,633		2,458	(2,458)	2,633	2,633	-	0.0%	breakeven
Resources	4,300	414		61	(61)	4,714	4,424	290	6.2%	underspend
Set Aside	64,738					64,738	64,738		0.0%	breakeven
Resource Transfer	21,596	921	(22,517)			-	-		0.0%	
Social Care Fund	12,254		(12,254)			-	-		0.0%	
<b>NET EXPENDITURE</b>	<b>241,950</b>	<b>8,233</b>	<b>(34,771)</b>	<b>3,640</b>	<b>(3,640)</b>	<b>215,412</b>	<b>213,454</b>	<b>1,958</b>	<b>0.9%</b>	<b>underspend</b>

**Renfrewshire Council 'Other Delegated Services'  
1st April 2021 to 23rd July 2021**

Subjective Heading	Year to Date Budget £000's	Projection to Year End £000's	Variance £000's	%	
Employee Costs	81	81	-	0%	breakeven
Property Costs	-	-	-	0%	breakeven
Supplies and Services	5	5	-	0%	breakeven
Transport	2	2	-	0%	breakeven
Support Services	-	-	-	0%	breakeven
Transfer Payments (PTOB)	291	291	-	0%	breakeven
<b>Gross Expenditure</b>	<b>378</b>	<b>378</b>	<b>-</b>	<b>0%</b>	<b>breakeven</b>
Income	(50)	(50)	-	0%	breakeven
<b>NET EXPENDITURE</b>	<b>328</b>	<b>328</b>	<b>-</b>	<b>0%</b>	<b>breakeven</b>

Client Group	Year to Date Budget £000's	Projection to Year End £000's	Variance £000's	%	
Housing Adaptations	255	255	-	0%	breakeven
Women's Aid	73	73	-	0%	breakeven
Grant Funding for Women's Aid	-	-	-	0%	breakeven
<b>NET EXPENDITURE</b>	<b>328</b>	<b>328</b>	<b>-</b>	<b>0%</b>	<b>breakeven</b>

**1st April 2021 to 31st March 2022**

Subjective Heading	Annual Budget £000's	Projection to Year End £000's	Variance £000's	%	
Employee Costs	262	262	-	0%	breakeven
Property Costs			-	0%	breakeven
Supplies and Services	15	15	-	0%	breakeven
Transport	5	5	-	0%	breakeven
Support Services			-	0%	breakeven
Transfer Payments (PTOB)	947	947	-	0%	breakeven
<b>Gross Expenditure</b>	<b>1,229</b>	<b>1,229</b>	<b>-</b>	<b>0%</b>	<b>breakeven</b>
Income	(163)	(163)	-	0%	breakeven
<b>NET EXPENDITURE</b>	<b>1,066</b>	<b>1,066</b>	<b>-</b>	<b>0%</b>	<b>breakeven</b>

Client Group	Annual Budget £000's	Projection to Year End £000's	Variance £000's	%	
Housing Adaptations	829	829	-	0%	breakeven
Women's Aid	237	237	-	0%	breakeven
Grant Funding for Women's Aid	-	-	-	0%	breakeven
<b>NET EXPENDITURE</b>	<b>1,066</b>	<b>1,066</b>	<b>-</b>	<b>0%</b>	<b>breakeven</b>

<b>2021/22 Adult Social Care Base Budget and In-Year Adjustments</b>	
	<b>£k</b>
2021/22 Renfrewshire HSCP Opening Budget:	74,359
<b><u>Reductions:</u></b>	
Transfer to ICT for Intune Licenses	-2
<b>Adult Social Care Budget as reported @ 28th May 2021</b>	<b>74,357</b>

<b>2021/22 Health Financial Allocation to Renfrewshire HSCP</b>		<b>£k</b>
2021/22 Renfrewshire HSCP Financial Allocation		177,212
Add: Set Aside		64,738
<b>less:</b> Budget Adjustments		
Social Care Fund		-12,254
Resource Transfer		-21,596
	= base budget rolled over	<b>208,100</b>
RT Adjustments		-474
<b>Non-Recurring:</b>		
Emis Staff PC Screen		72
GMS X Charge HSCP Covid		8
<b>Budget allocated as per 2021/22 Financial Allocation 31st May 2021</b>		<b>207,706</b>
<b><u>Budget Adjustments posted in month 3</u></b>		
<b><u>Additions</u></b>		
Fhs Other To Hscp's Budget		873
<b>Non-Recurring:</b>		
Action 15 Tranche 1		544
Primary Care Improvement Funding Tranche 1		2,371
Acute Funding - Navigator Posts		21
FHS COVID		10
Funding for OT post		-7
<b>Budget allocated as per 2020-21 Financial Allocation 30th June 2021</b>		<b>211,518</b>
<b><u>Budget Adjustments posted in month 4</u></b>		
<b><u>Additions</u></b>		
Addictions Prevention - Uplift for Hep C and BBV posts		7
Partnership Uplift - 1.5% SG uplift		1,900
FHS Adjustment - Hscp Ncl Adjust		477
<b>Reductions</b>		
Contribution to West of Scotland Sexual Assault and Rape Service		-85
RT Adjustment		-447
FHS Adjustment - Hscp Ncl 2021-reduce Dent Inc		1,149
<b>Non-Recurring:</b>		
FHS COVID		14
PCIP Baseline - Initial Pharmacy Recruitment		310
National Drug Mission 21-22		451
SG District Nursing Funding		150
<b>Budget allocated as per 2020-21 Financial Allocation 31st July 2021</b>		<b>215,444</b>

### Scottish Government Funding Streams

Funding Description	2018/19				2019/20				
	Per Allocation Letter £m	Received 1 <sup>st</sup> /2 <sup>nd</sup> Tranche £m	Balance held by SG (Variance) £m	Transfer to Earmarked Reserves £m	Per Allocation Letter £m	Received @ 31st March £m	Balance held by SG (Variance) £m	Drawdown from Reserves £m	Transfer to Earmarked Reserves £m
PCIF	1.554	1.465	0.089	-0.792	1.861	0.931	0.930	0.792	-0.264
Action 15	0.374	0.333	0.041	-0.306	0.575	0.097	0.478	0.306	-0.130
ADP	2.139	2.139	0.000	-0.321	2.229	2.229	0.000	0.066	-0.453
<b>TOTAL</b>	<b>4.067</b>	<b>3.937</b>	<b>0.130</b>	<b>-1.419</b>	<b>4.665</b>	<b>3.257</b>	<b>1.408</b>	<b>1.164</b>	<b>-0.847</b>

Funding Description	2020/21					2021/22				
	Per Allocation Letter £m	Received @ 31st March £m	Drawdown from Reserves £m	Transfer to Earmarked Reserves £m	Balance held by SG (Variance) £m	Per Allocation Letter £m	Received @ 31st July £m	Balance held by SG (Variance) £m	Drawdown from Reserves £m	Balance Earmarked Reserves £m
PCIF	3.735	4.754	0.264	-2.458	0.000	5.265	2.633	2.632	2.458	0.000
Action 15	0.815	1.333	0.130	-0.763	0.000	1.088	0.544	0.544	0.763	0.000
ADP	2.308	2.308	0.344	-0.577	0.000	2.227	1.650	0.577	0.079	-0.862
<b>TOTAL</b>	<b>6.858</b>	<b>8.395</b>	<b>0.738</b>	<b>-3.798</b>	<b>0.000</b>	<b>8.580</b>	<b>4.827</b>	<b>3.753</b>	<b>3.300</b>	<b>-0.862</b>

## Movement in Reserves

HSCP Funded Earmarked Reserves	Opening Position 2021/22	Amounts Drawn Down in 2021/22	New Reserves		Closing Position 2021/22	Movement in Reserves 2021/22	To be Drawn Down 2021/22	To be Drawn Down 2022/23	Ongoing
			IJB Approved	Awaiting IJB Approval					
	£000's	£000's	£000's	£000's	£000's	£000's			
Tec Grant	98				98	0	✓		
Information Communcation Funding - Care @ Home Scheduling System	732				732	0	✓	✓	
Analogue to Digital contribution to programme	434				434	0	✓	✓	✓
Eclipse Support Costs (2 Year)	156				156	0	✓	✓	
<b>ICT/ Systems Related:</b>	<b>1,420</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,420</b>	<b>0</b>			
Mental Health Improvement Works	395	-5			390	-5	✓		
Mile End Refurbishment	89				89	0	✓		
LA Care Home Refurbishment	300				300	0	✓		
Primary Care Support Building Works	30				30	0			
<b>Premises Related:</b>	<b>814</b>	<b>-5</b>	<b>0</b>	<b>0</b>	<b>809</b>	<b>-5</b>			
PCTF Monies Allocated for Tests of Change and GP Support	299	-83			216	-83			
Facilitation of Multi-Discp teams in GP Practices - Renfrewshire Share of NHSGGC Programme	49				49	0	✓		
District Nurse Rolling Recruitment Programme	219	-24			195	-24			✓
Training for Mental Health Officers in HSCP	288				288	0	✓	✓	
Prescribing	2,000				2,000	0	✓	✓	
Funding to Mitigate Any Shortfalls in Delivery of Approved Savings from Prior Years	1,080				1,080	0	✓		
Care @ Home Senior Lead (2 Year Funding)	206				206	0			
HSCP Respiratory Nursing	421				421	0			
HSCP Transformation Programme Funding for Temp Staff in Post	500				500	0	✓	✓	
HSCP Transformation Programme Funding 20/21_23/24	1,329				1,329	0			✓
Renfrewshire Wide Prevention and Early Intervention Programme	193	-159			34	-159	✓	✓	
<b>Other:</b>	<b>6,584</b>	<b>-266</b>	<b>0</b>	<b>0</b>	<b>6,318</b>	<b>-266</b>			
<b>TOTAL HSCP FUNDED EARMARKED RESERVES</b>	<b>8,818</b>	<b>-271</b>	<b>0</b>	<b>0</b>	<b>8,547</b>	<b>-271</b>			
Primary Care Improvement Program (19/20)_(20/21)	2,458	-2,458			0	-2,458	✓		
GP Premises Fund - Renfrewshire share of NHSGGC funding for GP premises improvement	224				224	0	✓		
ADP Funding	941	-79			862	-79	✓		
Reduce Drug Death Funding	104				104	0			
Drug Death Task Force	141				141	0			
Mental Health Action 15 (19/20)_(20/21)	763	-763			0	-763			
DN Workforce Allocation 20/21	69	-69			0	-69			
Henry Programme - Pre 5 Obesity Training	15				15	0	✓		
Health Visiting	32				32	0	✓		
Adult Support and Protection Grant	68				68	0			
Covid - Winter Planning	1,649	-1,649			0	-1,649			
Covid - Integration Authority Support	5,247	-5,155			92	-5,155			
Covid - Community Living Change	697				697	0			
<b>Scottish Government Ring Fenced Monies</b>	<b>12,408</b>	<b>-10,173</b>	<b>0</b>	<b>0</b>	<b>2,235</b>	<b>-10,173</b>			
<b>TOTAL EARMARKED RESERVES</b>	<b>21,226</b>	<b>-10,444</b>	<b>0</b>	<b>0</b>	<b>10,782</b>	<b>-10,444</b>			

General Reserves	Opening Position 2021/22	Amounts Drawn Down in 2021/22	New Reserves		Closing Position 2021/22	Movement in Reserves 2021/22
	£000's	£000's	£000's	£000's	£000's	£000's
Renfrewshire HSCP - Health delegated budget under spend carried forward	5,781				5,781	0
<b>TOTAL GENERAL RESERVES</b>	<b>5,781</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,781</b>	<b>0</b>

<b>OVERALL RESERVES POSITION</b>	<b>27,007</b>	<b>-10,444</b>	<b>0</b>	<b>0</b>	<b>16,563</b>	<b>-10,444</b>
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**HSCP Vacancy Position at 23 July 2021  
Per Client Group**

Care Group	Health	Adult	TOTAL
	# Current Vacancies FTE	# Current Vacancies FTE	# vacancies FTE
Adults & Older People	14.86	95.16	110.02
Mental Health	43.41	5.11	48.52
Learning Disabilities		8.25	8.25
Children's Services	6.34		6.34
Health Improvement & Inequalities	2.50		2.50
Resources	10.29		10.29
Hosted Services	14.40		14.40
<b>TOTAL</b>	<b>91.80</b>	<b>108.52</b>	<b>200.32</b>

Job Description	Health	Adult	TOTAL
	# Current Vacancies FTE	# Current Vacancies FTE	# vacancies FTE
Admin & Clerical	15.79		15.79
ADRS Worker		1.50	1.50
Adult Services Co-ordinator		1.00	1.00
Care at Home Team Manager		1.00	1.00
Change & Improvement Assistant		1.00	1.00
Change & Improvement Officer		1.00	1.00
Commissioning Officer		2.00	2.00
Community Alarm Responder		6.49	6.49
Community Alarm Responder (Night)		1.62	1.62
Community Link Team Manager		1.00	1.00
Community Meals Driver		1.65	1.65
Data Quality Assistant		2.00	2.00
Day Care Officer		0.50	0.50
Day Centre Officer		0.91	0.91
Day Service Assistant		3.75	3.75
Day Service Officer		1.50	1.50
Dietetics			-
Escort/ Attendant		0.54	0.54
Financial Systems Support Administrator		1.00	1.00
Home Care Worker		35.78	35.78
Home Care Worker (Night)		1.62	1.62
Medical & Dental	1.00		1.00
Mental Health Officer		0.50	0.50
Mental Health Support Worker		1.00	1.00
Nursing Staff - Trained	46.95		46.95
Nursing Staff - Untrained	3.83		3.83
Occupational Therapist	2.10	2.10	4.20
Occupational Therapist Assistant	0.26		0.26
Operations Manager		1.00	1.00
Performance Officer		1.00	1.00
Pharmacist	0.40		0.40
Physiotherapist - Assistant	2.00		2.00
Podiatrist	12.40		12.40
Practical Support Team Member		0.61	0.61
Programme Management Officer			-
Psychology	4.87		4.87
Rehabilitation Officer		0.50	0.50
Senior Commissioning Officer		1.00	1.00
Senior Social Care Worker		1.00	1.00
Senior Home Support Worker		3.79	3.79
Senior Social Worker		2.00	2.00
Service Co-ordinator		1.00	1.00
Service Delivery Scheduler		3.05	3.05
Service Manager		2.00	2.00
Social Care Assistant		11.55	11.55
Social Care Assistant (Nights)		1.75	1.75
Social Care Worker		2.56	2.56
Social Care Worker (Nights)		0.75	0.75
Social Work Assistant		0.50	0.50
Social Worker		3.00	3.00
Speech & Language Therapist	0.70		0.70
Team Leader		1.00	1.00
Team Manager		1.00	1.00
Technical Instructor	1.50		1.50
<b>TOTAL</b>	<b>91.80</b>	<b>108.52</b>	<b>200.32</b>