
To: Renfrewshire Integration Joint Board

On: 22 March 2019

Report by: Chief Finance Officer

Heading: Financial Report 1 April 2018 to 1 February 2019

1. Purpose

- 1.1. The purpose of this report is to advise the Integration Joint Board (IJB) of the Revenue Budget position at 1 February 2019 and the projected year end position for the year ended 31 March 2019.
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2. Recommendations

It is recommended that the IJB:

- Note the in-year position at 1 February 2019; and
 - Note the projected year-end position for 2018/19;
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3. Summary

- 3.1. As detailed in the table below the IJB year to date position and projected outturn for 2018/19 is an underspend, prior to the transfer of balances to General Reserves at the financial year end.

| Division | Year to Date Position | Year End Outturn |
|--------------------------------|-------------------------|-------------------------|
| Total Renfrewshire HSCP | Underspend £514k | Underspend £616k |

- 3.2. The key pressures are highlighted in section 4.

- 3.3. 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. Year to Date and Projected Year End Outturn

Year to Date: Underspend £514k

Year End Outturn: Underspend £616k

- 4.1. The overall net underspend for the HSCP at 1 February 2019 is an underspend of £514k, with an anticipated year-end underspend of £616k, assuming that the current trajectory of spend continues throughout this financial year. Members should however note that this projection assumes that any underspends in

relation to the Action 15, and Primary Care Improvement Programme monies will be transferred to ear marked reserves to be drawn down in 2019/20.

4.2. The current underspend in Addictions, which reflects the decision to hold recruitment pending the implementation of the Addictions services review recommendations, accounts for a significant proportion of the current underspend. As previously highlighted to members, these monies will be transferred to an ear marked reserve at the financial year end in order to be reinvested in full in future years.

4.3. In addition to the above, the current and projected underspend includes the flexible use of the additional resources made available by the Council on a recurring basis to support the financial sustainability of services as well as a draw down from ear marked and general reserves as detailed below and in Appendices 3 and 8. This includes:

- The drawdown of earmarked reserves to fund short term non-recurring restructuring costs of the Care at Home Service throughout the first quarter of 2018/19 as approved by the IJB at its meeting of 29 June 2018;
- Proposed non-recurring budget virements from areas of underspend within services to temporarily fund areas of overspend
- 'Anticipated' draw down of both recurring additional resources made available by the council, and non-recurring monies from the reserves built up over the past 2 years (the level of resource to be drawn down is monitored on a 4-weekly basis).

4.4. The main broad themes of the current and projected outturn remain in line with those previously reported and include:

4.4.1. ***Adults and Older People - Underspend £270k***

- *Care at Home:*
Continued pressures within the care at home service which, as previously highlighted to the IJB are subject to a number of strengthened financial governance arrangements put in place by the Chief Officer and Chief Finance Officer. However, it should be noted that the success in keeping delayed discharges to a minimum is having a consequential impact on this budget.
- *Employee costs - Adult Social Care*
Underspends in employee costs (excluding care at home) reflecting vacancies throughout all service areas these underspends are assisting in the funding of the pressures within the Care at Home service.
- *Addictions (including ADP)*
Underspend which as detailed in para 4.2 above reflects the planned hold on recruitment
- *Adult Community Services*
 - Net overspend reflecting the costs associated with keeping delayed discharges to a minimum, this is offset by underspends reflecting ongoing turnover and recruitment issues across the Rehabilitation and District Nursing services

4.4.2. ***Mental Health - Overspend £98k***

- As previously reported, the overspend in Mental Health Services reflects pressures in relation to maintaining the recommended safe staffing and skill mix for registered nurse to bed ratios.

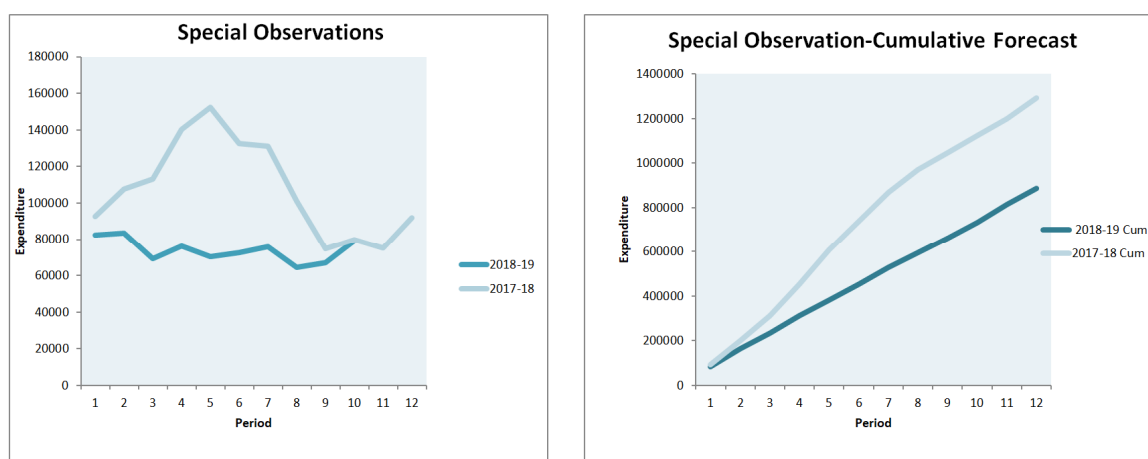
- 4.4.3. **Children's Services – Underspend £316k**
- As previously reported, the underspend within Children's Services reflects vacancies within School Nursing and Health Visiting;

- 4.4.4. **Hosted – Underspend £308k**
- As previously reported, the underspend in Hosted Services reflects a number of vacant administrative posts in the Primary Care screening service, and, a combination of: staff turnover; maternity/unpaid leave and vacancies within Podiatry in relation to the implementation of the new workforce plan. Members should note that the service is currently recruiting to posts in line with its new workforce plan.

4.5. **Enhanced Observations:**

As at 31 January 2019 expenditure on enhanced observations is projected to be c£900k. As part of the 2018/19 Financial Plan a £900k budget was created for enhanced observations and a commitment was made by the management team to work towards reducing the cost in line with this budget.

- 4.6. The graphs below show that the spend for month 1-10 of 2018/19 is significantly lower than the same period in 2017/18 with a projected year end reduction in spend in comparison to 2017/18 of c£400k .



5. **Prescribing**

- 5.1. As previously indicated to members, with the ending of the risk sharing arrangement across NHSGGC partnerships, prescribing costs represent the greatest financial risk to the HSCP, mainly due to the volatility of global markets and the impact of drug tariffs in relation to contracts with community pharmacy.
- 5.2. The current projected year end position for prescribing is an overspend of £320k. As activity data is two months behind the figures in the financial ledger, the current projection is based on the position as at November.
- 5.3. In order to provide more accurate prescribing projections, NHSGGC Central Prescribing and Finance Teams have been working on a spreadsheet tool which can be adapted for each individual HSCP. This is in its final stages of refinement with the intention that it will be used as the basis for future projections.
- 5.4. The current overspend relates primarily to increased premiums for drugs that are on short supply. The projected year end position assumes that the current

short supply issues will not be resolved and that no further drugs go on short supply. This position is however subject to change.

6. Reserves

- 6.1. As detailed in Appendix 8 the opening reserves position for 2018/19 was £3.442m. This figure comprises £930k of general reserves and £2.512m of earmarked reserves.
- 6.2. Consistent with the IJB's Reserves Policy at its meeting of 29 June 2018, the IJB approved the creation of ear marked reserves for draw down as required in 2018/19. Based on current projections for 2018/19 a total of £422k of ear marked reserves have been 'notionally' drawn down.
- 6.3. The table in Appendix 6 provides further details on the remaining balances held in the IJB reserves including an estimated projection of ear marked reserves to be created in respect of: Primary Care Transformation Fund; and Mental Health Action 15 monies. Members are reminded that this does not include the reserves carried forward by Renfrewshire Council on behalf of the IJB. In addition, any underspends from the current financial year not included under ear marked reserves will, subject to the approval of the IJB be transferred to general reserves as part of the overall financial plan for 2019/20.

7. Living Wage Increase 2018/19

- 7.1. As highlighted in previous reports to the IJB, implementation of the Living Wage rate of £8.75 for 2018/19 is near completion, with the majority of our contracted providers having accepted the offered increase which includes the impact of on-costs.
- 7.2. The Living Wage for 2019/20 has been agreed at £9 per hour. As in the past 3 years the offer to providers will include the impact of on-costs. Work is already underway to implement this.

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:

- Scottish Government Medium Term Financial Strategy;
- Scottish Fiscal Commission paper;
- 2018/19 Delegated Health and Social Care Budget (Renfrewshire IJB, 23 March 2018)

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Appendix 1

HSCP Revenue Budget Position 1st April 2018 to 31st March 2019

| Subjective Heading | Revised Annual Budget (reflecting adjustments to Annual Accounts) £'000 | Projected to Year End (reflecting movements to Reserves) £'000 | Variance | | |
|--------------------------|---|--|------------|--------------|-------------------|
| | | | £'000s | % | |
| Employee Costs | 75,923 | 74,529 | 1,394 | 1.8% | underspend |
| Property Costs | 1,033 | 1,095 | (62) | -6.0% | underspend |
| Supplies and Services | 8,125 | 8,531 | (406) | -5.0% | Overspend |
| Contractors | 55,272 | 55,272 | - | 0.0% | Overspend |
| Purchase Of Healthcare | 2,466 | 2,500 | (34) | -1.4% | Overspend |
| Transport | 804 | 804 | - | 0.0% | underspend |
| Family Health Services | 82,860 | 83,168 | (308) | -0.4% | Overspend |
| Administrative Costs | 71 | 71 | - | 0.0% | Overspend |
| Payments to Other Bodies | 3,238 | 3,218 | 20 | 0.6% | Overspend |
| Set Aside | 30,468 | 30,468 | - | 0.0% | Breakeven |
| Gross Expenditure | 260,260 | 259,655 | 605 | 0.2% | underspend |
| Income | (28,673) | (28,685) | 11 | 0.0% | underspend |
| NET EXPENDITURE | 231,586 | 230,970 | 616 | 0.27% | underspend |

| Care Group | Revised Annual Budget £'000 | Projected to Year End (reflecting movements to Reserves) £'000 | Revised Variance | | |
|-----------------------------------|-----------------------------|--|------------------|--------------|-------------------|
| | | | £'000s | % | |
| Adults & Older People | 63,110 | 62,841 | 270 | 0.4% | underspend |
| Mental Health | 20,532 | 20,630 | (98) | -0.5% | Overspend |
| Learning Disabilities | 13,784 | 13,738 | 46 | 0.3% | underspend |
| Children's Services | 5,403 | 5,087 | 316 | 5.8% | underspend |
| Prescribing | 35,302 | 35,622 | (320) | -0.9% | Overspend |
| Health Improvement & Inequalities | 1,025 | 962 | 62 | 6.1% | underspend |
| FHS | 45,346 | 45,346 | (0) | 0.0% | underspend |
| Resources | 4,945 | 4,891 | 54 | 1.1% | underspend |
| Hosted Services | 10,805 | 10,497 | 308 | 2.9% | underspend |
| Set Aside | 30,468 | 30,468 | - | 0.0% | Breakeven |
| Delegated Services | 866 | 888 | (22) | -2.5% | Breakeven |
| NET EXPENDITURE | 231,586 | 230,969 | 616 | 0.27% | underspend |

Appendix 2

Adult Social Care Revenue Budget Year to Date Position 1st April 2018 to 1st February 2019

| Subjective Heading | Year to Date Budget £000's | Draw Down from Recurring Budget Allocation £000's | Revised Budget £000's | Actual to Date £000's | Variance £000's | Earmarked Reserves £000's | In-Year Non-recurring Budget Virement £000's | Draw Down from General Reserves held by Renfrewshire Council £000's | Adjusted Year to Date Actual £000's | Revised Variance | | |
|--------------------------|-------------------------------|--|--------------------------|--------------------------|--------------------|------------------------------|---|--|--|------------------|-----------|------------------|
| | | | | | | | | | | £000's | % | |
| Employee Costs | 17,653 | 491 | 18,144 | 18,303 | (159) | 246 | (86) | - | 18,144 | - | 0% | breakeven |
| Property Costs | 276 | - | 276 | 162 | 113 | - | (113) | - | 276 | - | 0% | breakeven |
| Supplies and Services | 1,086 | - | 1,086 | 1,230 | (143) | 7 | 136 | - | 1,086 | - | 0% | breakeven |
| Contractors | 33,215 | 799 | 34,014 | 34,570 | (557) | - | 236 | 321 | 34,014 | - | 0% | breakeven |
| Transport | 492 | - | 492 | 438 | 54 | - | (54) | - | 492 | - | 0% | breakeven |
| Administrative Costs | 43 | - | 43 | 45 | (2) | - | 2 | - | 43 | - | 0% | breakeven |
| Payments to Other Bodies | 1,781 | - | 1,781 | 1,837 | (56) | - | 56 | - | 1,781 | - | 0% | breakeven |
| Gross Expenditure | 54,546 | 1,290 | 55,836 | 56,586 | (750) | 253 | 177 | 321 | 55,836 | 0 | 0% | breakeven |
| | | | | | | | | | | | | |
| Income | (15,320) | | (15,320) | (15,497) | 177 | - | (177) | - | (15,320) | - | 0% | breakeven |
| NET EXPENDITURE | 39,226 | 1,290 | 40,516 | 41,089 | (574) | 253 | - | 321 | 40,516 | 0 | 0% | breakeven |

| Client Group | Year to Date Budget £000's | Draw Down from Recurring Budget Allocation £000's | Revised Budget £000's | Actual to Date £000's | Variance £000's | Earmarked Reserves | In-Year Non-recurring Budget Virement £000's | Draw Down from General Reserves held by Renfrewshire Council £000's | Adjusted Year to Date Actual £000's | Revised Variance | | |
|----------------------------------|-------------------------------|--|--------------------------|--------------------------|--------------------|--------------------|---|--|--|------------------|-----------|------------------|
| | | | | | | | | | | £000's | % | |
| Older People | 26,097 | 1,013 | 27,110 | 27,714 | (604) | 246 | 38 | 321 | 27,110 | - | 0% | breakeven |
| Physical or Sensory Difficulties | 4,099 | 138 | 4,238 | 4,182 | 55 | - | (55) | - | 4,238 | - | 0% | breakeven |
| Learning Difficulties | 7,676 | 138 | 7,815 | 7,918 | (103) | 7 | 96 | - | 7,815 | - | 0% | breakeven |
| Mental Health Needs | 936 | - | 936 | 878 | 58 | - | (58) | - | 936 | - | 0% | breakeven |
| Addiction Services | 417 | - | 417 | 396 | 21 | - | (21) | - | 417 | - | 0% | breakeven |
| NET EXPENDITURE | 39,226 | 1,290 | 40,516 | 41,089 | (574) | 253 | - | 321 | 40,516 | 0 | 0% | breakeven |

Appendix 3

Adult Social Care Revenue Budget Projected Year End Position 1st April 2018 to 31st March 2019

| Subjective Heading | Annual Budget £000's | Draw Down from Recurring Budget Allocation £000's | Revised Budget £000's | Projection to Year End £000's | Variance £000's | Earmarked Reserves £000's | In-Year Non-recurring Budget Virement £000's | Draw Down from General Reserves held by Renfrewshire Council £000's | Adjusted Year End Projection £000's | Revised Variance | | |
|--------------------------|-------------------------|--|--------------------------|----------------------------------|--------------------|------------------------------|---|--|--|------------------|------|------------------|
| | | | | | | | | | | £000's | % | |
| Employee Costs | 28,686 | 798 | 29,484 | 29,743 | (259) | 399 | (140) | | 29,484 | - | 0.0% | breakeven |
| Property Costs | 448 | | 448 | 264 | 184 | - | (184) | | 448 | - | 0.0% | breakeven |
| Supplies and Services | 1,765 | | 1,765 | 1,998 | (233) | 12 | 221 | | 1,765 | - | 0.0% | breakeven |
| Contractors | 53,974 | 1,298 | 55,272 | 56,177 | (905) | - | 384 | 521 | 55,272 | - | 0.0% | breakeven |
| Transport | 800 | | 800 | 712 | 88 | - | (88) | | 800 | - | 0.0% | breakeven |
| Administrative Costs | 70 | | 70 | 73 | (3) | - | 3 | | 70 | - | 0.0% | breakeven |
| Payments to Other Bodies | 2,894 | | 2,894 | 2,985 | (91) | - | 91 | | 2,894 | - | 0.0% | breakeven |
| Gross Expenditure | 88,637 | 2,096 | 90,733 | 91,952 | (1,219) | 411 | 287 | 521 | 90,733 | - | - | breakeven |
| | | | - | | | | | | | | | |
| Income | (24,895) | | (24,895) | (25,182) | 287 | - | (287) | - | (24,895) | - | 0.0% | breakeven |
| NET EXPENDITURE | 63,742 | 2,096 | 65,838 | 66,770 | (932) | 411 | - | 521 | 65,838 | - | - | breakeven |

| Client Group | Annual Budget £000's | Draw Down from Recurring Budget Allocation £000's | Revised Budget £000's | Projection to Year End £000's | Variance £000's | Earmarked Reserves | In-Year Non-recurring Budget Virement £000's | Draw Down from General Reserves held by Renfrewshire Council £000's | Adjusted Year End Projection £000's | Revised Variance | | |
|----------------------------------|-------------------------|--|--------------------------|----------------------------------|--------------------|--------------------|---|--|--|------------------|------|------------------|
| | | | | | | | | | | £000's | % | |
| Older People | 42,408 | 1,646 | 44,054 | 45,036 | (982) | 399 | 62 | 521 | 44,054 | - | 0.0% | breakeven |
| Physical or Sensory Difficulties | 6,661 | 225 | 6,886 | 6,796 | 90 | - | (90) | | 6,886 | - | 0.0% | breakeven |
| Learning Difficulties | 12,474 | 225 | 12,699 | 12,867 | (168) | 12 | 156 | | 12,699 | - | 0.0% | breakeven |
| Mental Health Needs | 1,521 | | 1,521 | 1,427 | 94 | - | (94) | | 1,521 | - | 0.0% | breakeven |
| Addiction Services | 678 | | 678 | 644 | 34 | - | (34) | | 678 | - | 0.0% | breakeven |
| NET EXPENDITURE | 63,742 | 2,096 | 65,838 | 66,770 | (932) | 411 | - | 521 | 65,838 | - | - | breakeven |

Projected Year End Budget Position is a breakeven

| Funding Available to be Drawn Down throughout 2018/19 | | | | |
|---|-------------------------|--------------------|-----------------------------|-------------------------|
| Funding Type: | Opening Balance 2018/19 | Draw Down 2018/19 | Estimated Draw Down 2018/19 | Closing Balance 2018/19 |
| Recurring Budget (held by Council) | £1,904,916 | -£1,904,860 | | £56 |
| Earmarked Reserves | £488,000 | | -£411,350 | £76,650 |
| Non-Recurring Reserves held on behalf of IJB | £1,655,916 | | -£520,916 | £1,135,000 |
| Ringfenced Carers Budget | £646,000 | -£190,912 | | £455,088 |
| | £4,694,832 | -£2,095,772 | -£932,266 | £1,666,794 |

Appendix 4

Health Revenue Budget Position 1st April 2018 to 31st January 2019

| Subjective Heading | Year to Date Budget £000's | Adjustment to Budget in line with Annual Accounts £'000's | In-year Adjustment to Budget £000's | Revised Year to Date Budget £000's | Year to Date Actual £000's | Year to Date Variance £000's | Adjustment to Reserves £000's | Adjusted Year to Date Actual £000's | Revised Variance | | |
|--------------------------|----------------------------|---|-------------------------------------|------------------------------------|----------------------------|------------------------------|-------------------------------|-------------------------------------|------------------|--------------|-------------------|
| | | | | | | | | | £000's | % | |
| Employee Costs | 38,132 | - | 477 | 38,609 | 36,797 | 1,812 | (653) | 37,450 | 1,159 | 3.0% | underspend |
| Property Costs | 7 | - | 23 | 30 | 41 | (11) | - | 41 | (11) | -157.1% | overspend |
| Supplies and Services | 16,588 | (12,016) | 714 | 5,286 | 5,443 | (157) | (183) | 5,626 | (340) | -2.0% | overspend |
| Purchase Of Healthcare | 2,055 | - | - | 2,055 | 2,083 | (28) | - | 2,083 | (28) | -1.4% | overspend |
| Resource Transfer | 14,060 | (15,029) | 969 | - | - | - | - | - | - | 0.0% | breakeven |
| Family Health Services | 65,923 | - | 3,126 | 69,049 | 69,307 | (258) | - | 69,307 | (258) | -0.4% | overspend |
| Set Aside | 24,970 | - | 420 | 25,390 | 25,390 | - | - | 25,390 | - | 0.0% | breakeven |
| Gross Expenditure | 161,735 | (27,045) | 5,729 | 140,419 | 139,061 | 1,358 | (836) | 139,897 | 522 | 0.3% | underspend |
| Income | (2,820) | - | (197) | (3,017) | (3,028) | 11 | - | (3,028) | 11 | 0.0% | breakeven |
| NET EXPENDITURE | 158,915 | (27,045) | 5,532 | 137,402 | 136,033 | 1,369 | (836) | 136,869 | 533 | 0.34% | underspend |

| Care Group | Year to Date Budget £000's | Adjustment to Budget in line with Annual Accounts £'000's | In-year Adjustment to Budget £000's | Revised Year to Date Budget £000's | Year to Date Actual £000's | Year to Date Variance £000's | Adjustment to Reserves £000's | Adjusted Year to Date Actual £000's | Revised Variance | | |
|-------------------------------|----------------------------|---|-------------------------------------|------------------------------------|----------------------------|------------------------------|-------------------------------|-------------------------------------|------------------|--------------|-------------------|
| | | | | | | | | | £000's | % | |
| Addiction Services | 2,237 | - | 17 | 2,254 | 1,907 | 347 | - | 1,907 | 347 | 15.5% | underspend |
| Adult Community Services | 8,207 | - | (884) | 7,323 | 7,445 | (122) | - | 7,445 | (122) | -1.5% | Overspend |
| Children's Services | 4,363 | - | 139 | 4,502 | 4,239 | 263 | - | 4,239 | 263 | 6.0% | underspend |
| Learning Disabilities | 902 | - | 3 | 905 | 866 | 39 | - | 866 | 39 | 4.3% | Overspend |
| Mental Health | 15,463 | - | 103 | 15,566 | 15,649 | (83) | - | 15,649 | (83) | -0.5% | Overspend |
| Mental Health - Action 15 | 218 | - | 59 | 277 | 24 | 253 | (253) | 277 | - | 0.0% | Breakeven |
| Hosted Services | 8,935 | - | 70 | 9,005 | 8,747 | 258 | - | 8,747 | 258 | 2.9% | underspend |
| Prescribing | 29,418 | - | - | 29,418 | 29,683 | (265) | - | 29,683 | (265) | -0.9% | Overspend |
| Gms | 17,198 | - | 2,087 | 19,285 | 19,286 | (1) | - | 19,286 | (1) | 0.0% | Breakeven |
| Other | 17,430 | - | 1,073 | 18,503 | 18,503 | - | - | 18,503 | - | 0.0% | Breakeven |
| Planning & Health Improvement | 889 | - | (35) | 854 | 802 | 52 | - | 802 | 52 | 5.8% | underspend |
| Administration & Management | 1,854 | - | 1,262 | 3,116 | 3,080 | 36 | 9 | 3,071 | 45 | 2.4% | underspend |
| Primary Care Improvement Prog | 755 | - | 249 | 1,004 | 412 | 592 | (592) | 1,004 | - | 0.0% | Breakeven |
| Resource Transfer | 15,721 | (16,690) | 969 | - | - | - | - | - | - | 0.0% | Breakeven |
| Veterans | 143 | (143) | - | - | - | - | - | - | - | 0.0% | Breakeven |
| Social Care Fund | 10,212 | (10,212) | - | - | - | - | - | - | - | 0.0% | Breakeven |
| Set Aside | 24,970 | - | 420 | 25,390 | 25,390 | - | - | 25,390 | - | 0.0% | Breakeven |
| NET EXPENDITURE | 158,915 | (27,045) | 5,532 | 137,402 | 136,033 | 1,369 | (836) | 136,869 | 533 | 0.34% | underspend |

Appendix 5

Health Revenue Budget Position 1st April 2018 to 31st March 2019

| Subjective Heading | Annual Budget £'000 | Adjustment to Budget in line with Annual Accounts £'000's | In year Adjustments £000's | Revised Budget £'000 | Projected to Year End £'000 | Variance £'000 | Adjustment to Reserves £'000 | Adjusted Projection to Year End £'000 | Revised Variance | | |
|--------------------------|---------------------|---|----------------------------|----------------------|-----------------------------|----------------|------------------------------|---------------------------------------|------------------|--------------|-------------------|
| | | | | | | | | | £'000s | % | |
| | | | | | | | | | | | |
| Employee Costs | 45,758 | | 572 | 46,330 | 44,159 | 2,171 | (783) | 44,942 | 1,388 | 3.0% | underspend |
| Property Costs | 8 | | 27 | 35 | 49 | (14) | - | 49 | (14) | -39.4% | Overspend |
| Supplies and Services | 19,906 | (14,419) | 857 | 6,344 | 6,531 | (187) | (219) | 6,750 | (406) | -6.4% | Overspend |
| Purchase Of Healthcare | 2,466 | | | 2,466 | 2,500 | (34) | | 2,500 | (34) | -1.4% | Overspend |
| Resource Transfer | 16,872 | (18,035) | 1,163 | - | - | - | - | - | - | 0.0% | Breakeven |
| Family Health Services | 79,108 | | 3,752 | 82,860 | 83,167 | (307) | - | 83,167 | (308) | -0.4% | Overspend |
| Set Aside | 29,964 | | 504 | 30,468 | 30,468 | - | - | 30,468 | - | 0.0% | Breakeven |
| Gross Expenditure | 194,082 | (32,454) | 6,875 | 168,503 | 166,873 | 1,630 | (1,002) | 167,875 | 627 | 0.4% | underspend |
| Income | (3,385) | | (236) | (3,620) | (3,632) | 11 | | (3,632) | 11 | -0.3% | Overspend |
| NET EXPENDITURE | 190,697 | (32,454) | 6,639 | 164,882 | 163,241 | 1,641 | (1,002) | 164,243 | 638 | 0.33% | underspend |

| Care Group | Annual Budget £'000 | Adjustment to Budget in line with Annual Accounts £'000's | In year Adjustments £000's | Revised Budget £'000 | Projected to Year End £'000 | Variance £'000 | Adjustment to Reserves £'000 | Adjusted Projection to Year End £'000 | Revised Variance | | |
|-------------------------------|---------------------|---|----------------------------|----------------------|-----------------------------|----------------|------------------------------|---------------------------------------|------------------|------------|-------------------|
| | | | | | | | | | £'000s | % | |
| | | | | | | | | | | | |
| Addiction Services | 2,684 | | 20 | 2,704 | 2,288 | 416 | - | 2,288 | 416 | 15.4% | underspend |
| Adult Community Services | 9,849 | | (1,061) | 8,788 | 8,935 | (147) | | 8,935 | (147) | -1.7% | Overspend |
| Children's Services | 5,236 | | 167 | 5,403 | 5,087 | 316 | | 5,087 | 316 | 5.8% | underspend |
| Learning Disabilities | 1,082 | | 3 | 1,085 | 1,039 | 46 | | 1,039 | 46 | 4.2% | underspend |
| Mental Health | 18,596 | | 123 | 18,679 | 18,777 | (98) | - | 18,777 | (98) | -0.5% | Overspend |
| Mental Health-Action 15 | 261 | | 71 | 332 | 29 | 303 | (303) | 332 | - | 0.0% | Breakeven |
| Hosted Services | 10,722 | | 84 | 10,805 | 10,497 | 308 | - | 10,497 | 308 | 2.9% | underspend |
| Prescribing | 35,302 | | | 35,302 | 35,622 | (320) | - | 35,622 | (320) | -0.9% | Overspend |
| Gms | 20,637 | | 2,506 | 23,143 | 23,143 | 0 | - | 23,143 | 0 | 0.0% | Breakeven |
| Other | 20,916 | | 1,287 | 22,203 | 22,203 | (0) | - | 22,203 | (0) | 0.0% | Breakeven |
| Planning & Health Improvement | 1,067 | | (42) | 1,025 | 962 | 62 | - | 962 | 62 | 6.1% | underspend |
| Administration & Management | 2,225 | | 1,515 | 3,740 | 3,697 | 43 | 11 | 3,686 | 54 | 1.4% | underspend |
| Primary Care Improvement Prog | 906 | | 299 | 1,205 | 495 | 710 | (710) | 1,205 | - | 0.0% | Breakeven |
| Resource Transfer | 18,866 | (20,029) | 1,163 | (0) | - | (0) | - | - | (0) | 0.0% | Breakeven |
| Veterans | 171 | (171) | | 0 | - | 0 | | - | 0 | 0.0% | Breakeven |
| Social Care Fund | 12,254 | (12,254) | | - | - | - | - | - | - | 0.0% | Breakeven |
| Set Aside | 29,964 | | 504 | 30,468 | 30,468 | - | - | 30,468 | - | 0.0% | Breakeven |
| NET EXPENDITURE | 190,697 | (32,454) | 6,639 | 164,882 | 163,241 | 1,640 | (1,002) | 164,243 | 638 | 33% | underspend |

Projected Year End Budget Position is an underspend of £638k

Note 1: Adjustments to budget to reflect year end accounting treatment whereby expenditure is incurred in Adult Social Budget: Social Care Fund £12.254m; Resource Transfer £19.564m; Veterans Monies £0.171m

Note 2: Please refer to Budget Reconciliation for in year adjustments

For Information

- Adult Community Services includes: District and Out of Hours Nursing; Rehabilitation Services and Equipu
- Children's Services includes: Community Services-School Nursing and Health Visitors; Specialist Services-CAMHS and SLT
- GMS = costs associated with GP services in Renfrewshire
- Other = costs associated with Dentists, Pharmacists, Optometrists
- Hosted Services = board wide responsibility for support to GP's for areas such breast and bowel screening. Also included board wide responsibility for Podiatry
- Other Services = Business Support staff; Admin related costs, hotel services and property related costs such as rent

| | |
|--|-----------------|
| 2018/19 Adult Social Care Financial Allocation to Renfrewshire HSCP | |
| | £k |
| 2018/19 Renfrewshire HSCP Opening Budget: | 63,690.0 |
| | 63,690.0 |
| <u>Budget Adjustments Posted in Period 6</u> | |
| 18/19 Vehicle Insurance Budget Realignment | -0.8 |
| Adult Social Care Budget as at P8 | 63,689.2 |
| <u>Budget Adjustments Posted in Period 11</u> | |
| Transfer of Corporate Finance Posts to HSCP | 52.6 |
| Adult Social Care Budget as at P11 | 63,741.8 |

| 2018/19 Health Financial Allocation to Renfrewshire HSCP | |
|---|------------------|
| | £k |
| 2017/18 Renfrewshire HSCP Closing Budget: | 165,010.6 |
| Add: Set Aside | 29,964.0 |
| less: non recurring budgets (allocated annually) | -4,046.3 |
| less: Budget Adjustments* | |
| SCF | -12,254.0 |
| Veterans | -171.0 |
| RT | -18,866.0 |
| = base budget rolled over | 159,637.3 |
| Additions: | |
| 1.5% Uplift | 1,751.0 |
| Children's Service Collaboration Fees - Fostering Reports | 31.9 |
| Podiatry Budgets from Inverclyde | 123.5 |
| GP Income Budgets to Facilities | 370.0 |
| | 2,276.4 |
| Reductions: | |
| Savings Legacy | -519.0 |
| GMS ADJ 1819 (*GMS = costs associated with GP services in Renfrewshire) | -2,294.4 |
| | -2,813.4 |
| Non-Recurring: | |
| Consultant Arrears | 34.5 |
| Protection Cost - EMI HCA Displaced through redeployment | 2.4 |
| | 36.9 |
| Budget allocated as per 2018/19 Financial Allocation 31st May 2018 | 159,137.2 |
| Budget Adjustments posted in month 3 | |
| Additions: | |
| Income for building maintenance - Accommodation | 2.3 |
| | 2.3 |
| Non-Recurring: | |
| Primary Care Improvement Programme | 904.6 |
| MH Action 15 | 261.5 |
| EMIS staff transfer PC Screening from Board | 81.0 |
| | 1,247.1 |
| Health Budget as reported @ 30th June 18 | 160,386.5 |
| Budget Adjustments posted in month 4 | |
| Reductions: | |
| Prescribing | -1,151.4 |
| | -1,151.4 |
| Non-Recurring: | |
| Veterans | 171.4 |
| | 171.4 |
| Health Budget as reported @ 31st July 18 | 159,406.5 |
| Budget Adjustments posted in month 5 | |
| Non-Recurring: | |
| ADP Funding | 577.3 |
| | 577.3 |
| Health Budget as reported @ 31st August 18 | 159,983.8 |
| Budget Adjustments posted in month 6 | |
| Additions: | |
| Additional Pay Award | 640.2 |
| GMS Adjustment | 1,587.0 |
| SESP Nurse: Pay award. Post transferred from board | 3.2 |
| | 2,230.4 |
| Non-Recurring: | |
| SESP Funding: Posts with Adult comm Care, Hosted services and PHI | 338.8 |
| Modern Apprentice | 3.6 |
| | 342.4 |
| Health Budget as reported @ 30th September 18 | 162,556.6 |
| Budget Adjustments posted in month 7 | |
| Additions: | |
| Adjustment to Set Aside Budget | 504.0 |
| | 504.0 |
| Reductions: | |
| Smoking Cessation transferred to the Board | -65.2 |
| | -65.2 |
| Non-Recurring: | |
| Funding for Syrian Refugees | 8.1 |
| Adjustment to GMS - Match to Expenditure | 1,084.3 |
| Transfer of SESP Budget for East Ren - Service provision ceased | 20.2 |
| | 1,112.6 |
| Health Budget as reported @ 31st October 2018 | 164,108.1 |
| Budget Adjustments posted in month 8 | |
| Additions: | |
| CAMCHP56 PC Medical - To support GP Subcommittees | 35.0 |
| | 35.0 |
| Reductions: | |
| Primary Care Support - Transfer of budget for Nurses -Rent of Rooms | -26.8 |
| | -26.8 |
| Non-Recurring: | |
| Transfer to Resource Transfer Budget - To fund inflationary Rise | -698.2 |
| Primary Care Support - Transfer of budget for Nurses - Rent of Rooms | 2.3 |
| PCIP Tranche 2 Funding | 299.0 |
| Action 15 - Mental Health | 71.0 |
| Mental Health Bundle Funding - CAMHS Innovation Fund | 290.0 |
| Funding for Syrian Refugees | 7.2 |
| Funding for September 2018 Health Visiting intake | 131.0 |
| | 97.7 |
| Health Budget as reported @ 30th November 2018 | 164,214.0 |
| Budget Adjustments posted in month 9 | |
| Reductions: | |
| Adjustment to GMS - Match to Expenditure | -186.3 |
| | -186.3 |
| Non-Recurring: | |
| Adjustment to GMS - Match to Expenditure | 1,106.1 |
| | 1,106.1 |
| Health Budget as reported @ 31st December 2018 | 165,133.8 |
| Budget Adjustments posted in month 10 | |
| Additions: | |
| CAMCHP114 MINF Funding - PHI | 10.8 |
| | 10.8 |
| Non-Recurring: | |
| Adjustment to GMS - Match to Expenditure | 202.3 |
| Transfer to Resource Transfer Budget - To fund delayed discharges | -465.0 |
| | -262.7 |
| Health Budget as reported @ 31st January 2019 | 164,881.9 |

Projected Movement in Reserves

| Earmarked Reserves | Opening Position 2018/19 £000's | Amounts Drawn Down in 2018/19 | Projected New Reserves | Closing Position 2018/19 £000's | Movement in Reserves in 2018/19 |
|---|--|--------------------------------------|-------------------------------|--|--|
| PCTF Monies Allocated in 16/17 and 17/18 for Tests of Change and GP Support | 438 | -11 | | 427 | -11 |
| Primary Care Improvement Program (18/19) | | | 710 | 710 | 710 |
| GP Premises Fund - Renfrewshire share of NHSGGC funding for GP premises improvement | 414 | | | 414 | 0 |
| Primary Care Transformation Fund Monies | 39 | | | 39 | 0 |
| District Nurse 3 year Recruitment Programme | 150 | | | 150 | 0 |
| Prescribing | 450 | | | 450 | 0 |
| Funding to Mitigate Any Shortfalls in Delivery of Approved Savings in 18/19 | 339 | | | 339 | 0 |
| Health Visiting | 181 | | | 181 | 0 |
| Tannahill Diet and Diabetes Pilot Project | 17 | | | 17 | 0 |
| Mental Health Action 15 | | | 303 | 303 | 303 |
| TOTAL Delegated Health Ear Marked Reserves | 2,028 | -11 | 1,013 | 3,030 | 1,002 |
| Care @ Home Redesign/Locality Services Redesign Associated Costs | 399 | -399 | | 0 | -399 |
| Costs Associated With Additional Set Up Costs For Specific Planned Placement | 35 | | | 35 | 0 |
| ICT Swift Update Costs | 50 | -12 | | 38 | -12 |
| TOTAL Adult Social Care Ear Marked Reserves | 484 | -411 | 0 | 73 | -411 |
| TOTAL EARMARKED RESERVES | 2,512 | -422 | 1,013 | 3,103 | 591 |

| General Reserves | Opening Position 2018/19 £000's | Amounts Drawn Down in 2018/19 | Projected New Reserves | Closing Position 2018/19 £000's | Movement in Reserves in 2018/19 |
|---|--|--------------------------------------|-------------------------------|--|--|
| Renfrewshire HSCP - Health delegated budget under spend carried forward | 930 | | | 930 | 0 |
| TOTAL GENERAL RESERVES | 930 | 0 | 0 | 930 | 0 |

| | | | | | |
|----------------------------------|--------------|-------------|--------------|--------------|------------|
| OVERALL RESERVES POSITION | 3,442 | -422 | 1,013 | 4,033 | 591 |
|----------------------------------|--------------|-------------|--------------|--------------|------------|