

**To: Renfrewshire Integration Joint Board**

**On: 28 June 2019**

**Report by: Chief Finance Officer**

**Heading: Financial Report 1st April 2018 to 31st March 2019**

## **1. Purpose**

- 1.1. The purpose of this report is to advise the Integration Joint Board (IJB) of the Revenue Budget year end outturn for the HSCP for the financial year 2018/19.

## **2. Recommendations**

- 2.1. It is recommended that the IJB:
- Note the year-end financial position; and
  - Approve the proposed transfers to Earmarked and General Reserves in Section 11 and Appendix 8 of this report.

## **3. Year End Outturn**

- 3.1. Budget Monitoring throughout 2018/19 has shown the IJB projecting a breakeven position subject to the draw down of reserves to fund any delays in the delivery of approved savings, and, the transfer of specific ring-fenced monies (including Scottish Government funding for Primary Care Improvement, Mental Health Action 15 and ADP monies) and agreed commitments to ear marked reserves.
- 3.2. As detailed in the table below the IJB final outturn position for 2018/19 is an underspend of £1.293m, prior to the transfer and draw down of balances to Ear Marked and General Reserves.

<b>Division</b>	<b>Year End Outturn</b> (prior to the transfer and draw down of balances to Ear Marked Reserves)	<b>Year End Outturn</b>
<b>Total Renfrewshire HSCP</b>	<b>Underspend £1.207m</b>	<b>Breakeven</b>
<b>Other Delegated Services</b>	<b>Underspend £0.086m</b>	<b>Underspend £0.086m</b>
<b>TOTAL</b>	<b>Underspend £1.293m</b>	<b>Underspend £0.086m</b>

- 3.3. The IJB approved the drawdown of reserves throughout 2018/19, in order to deliver on specific commitments including e.g. funding to mitigate any delays in delivery of approved savings, Care at Home redesign costs etc. The total amount drawn down in 2018/19 was £1.305m from earmarked reserves and £0.824m from the flexible use of non-recurring resources made available by

Renfrewshire Council. Appendix 8 provides a summary of the IJB's reserves at 31 March 2019.

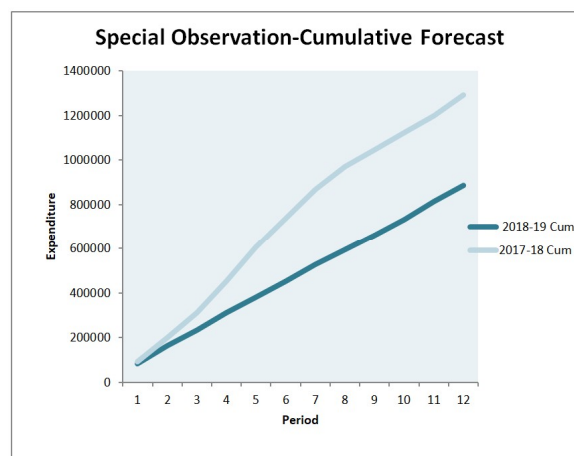
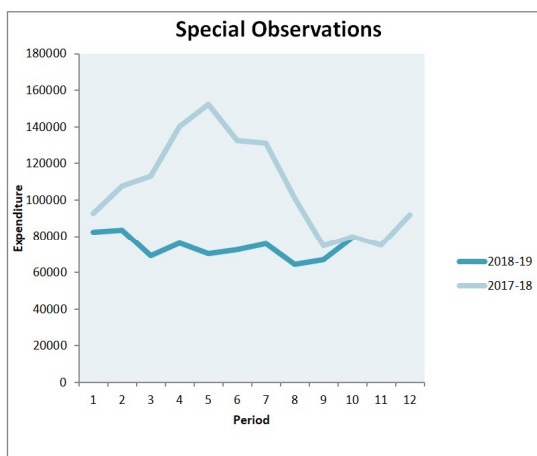
- 3.4. The key pressures are highlighted in section 4.
- 3.5. Throughout the financial year, adjustments were made to the original budget as a result of additional funding allocations, service developments and budget transfers reflecting service reconfigurations. Appendices 5 and 6 provide a reconciliation of the main budget adjustments which were applied in 2018/19.

#### 4. Renfrewshire HSCP Outturn

	<b>Year End Outturn</b> (prior to the transfer and draw down of balances to Ear Marked Reserves)	<b>Year End Outturn</b>
<b>Total Renfrewshire HSCP</b>	<b>Underspend £1.207m</b>	<b>Breakeven</b>

- 4.1. Throughout 2018/19 the Chief Finance Officer's budget monitoring reports to the IJB, forecast a breakeven position subject to the drawdown of reserves to fund any delays in the delivery of approved savings and, the transfer of specific ring-fenced monies (including Scottish Government funding for Primary Care Improvement, Mental Health Action 15 and ADP monies) and transfers to ear marked reserves which relate to commitments made in 2018/19 which will not be fully delivered until future years.
- 4.2. The final HSCP outturn position includes the flexible use of recurring and non-recurring resources made available by Renfrewshire Council to support the financial sustainability of Adult Social Care services as well as a draw down from ear marked and general reserves as detailed in Section 11 and Appendix 8.
- 4.3. The main broad themes of the final outturn remain in line with those previously reported and include:
- 4.3.1. **Adults and Older People - Underspend £932k**
- *Care at Home:*  
Continued pressures within the care at home service which have been subject to a range of strengthened financial governance arrangements put in place by the Chief Officer and Chief Finance Officer early on in 2018/19. However, it should be noted that the success in keeping delayed discharges to a minimum has had a significant impact on this budget.
  - *Employee costs - Adult Social Care*  
Underspend in employee costs (excluding care at home) reflecting vacancies throughout all service areas which helped to offset pressures within the Care at Home service.
  - *Addictions (including ADP)*  
Underspend reflecting the planned hold on recruitment pending the implementation of the review of addiction services. Members should note that an earmarked reserve of £321k has been created with regards to the balance of unspent ADP monies.
  - *Adult Community Services*
    - Net overspend reflecting the costs associated with keeping delayed discharges to a minimum, offset by underspends reflecting turnover and recruitment issues across the Rehabilitation and District Nursing services.

- 4.3.2. ***Mental Health - Overspend £128k***
- This overspend is mainly due to ongoing pressures within the Adult Placement budget and reflects the historical budget profile versus current client mix. In 2019/20 the budget for Adult Placements will be realigned to reflect the current client profile.
  - Turnover and vacancies within the community mental health team contributed to an improved financial position within mental health.
- 4.3.3. ***Learning Disabilities - Overspend £598k***
- Similar to Adult Social Care mental health services, this overspend is due to ongoing pressures within the Adult Placement budget and reflects the historical budget profile versus current client mix. In 2019/20 the budget for Adult Placements will be realigned to reflect the current client profile.
- 4.3.4. ***Children's Services – Underspend £344k***
- As previously reported, the underspend within Children's Services reflects vacancies within School Nursing and Health Visiting.
- 4.3.5. ***Hosted – Underspend £196k***
- As previously reported, this underspend reflects 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.
- 4.3.6. ***Resources – Overspend £680k***
- The mechanism to create reserves from the delegated Health budget to the IJB balance sheet is via the 'resources' account code within the health ledger. Accounting for reserves through this resource code ensures the client group year-end position is accurate. A number of accounting entries in relation to the draw down and creation of reserves are posted through this code which resulted in the overall net overspend of £680k.
- 4.3.7. ***Health Improvement & Inequalities – Underspend £122k***
- This underspend reflects monies received in the final quarter of 2018/19 which, due to time constraints could not be fully spent in 2018/19. In addition, the service has a number of vacancies which are in the process of being recruited to.
- 4.4. **Enhanced Observations**
- As at 31 March 2019, expenditure on enhanced observations was £902k. Members will be aware, 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 these costs in line with this budget, which they have successfully delivered.
- 4.5. The graphs below show that the full year spend for 2018/19 is significantly lower than in 2017/18. Enhanced observation costs have reduced by £389.7k from 2017/18 to 2018/19.



## 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 yearend position for prescribing was an overspend of £0.640m. Earmarked reserves of £0.450m were drawn down to partially offset this pressure reducing it to £0.190m of an overspend. As activity data is two months behind the figures in the financial ledger, the year-end adjustments were based on the position as at January 31.
- 5.3. The main contributor to the above overspend was, as previously reported, largely due to additional premiums paid for drugs on short supply (there are currently an unprecedented number of drugs on short supply for which significant premium payments are being made).

## 6. **Delegated Health Budget Update 2019/20**

- 6.1. At its meeting of 22 March 2019/20, the IJB agreed to delegate responsibility for the Chief Officer in consultation with the Chair, to accept the 2019/20 delegated health budget subject to the expected uplift of 2.54% reflecting the Board's uplift for 2019/20 including any final adjustments in relation to recurring budget adjustments at month 12.
- 6.2. On 3 June 2019 the Assistant Director of Finance for NHSGGC wrote to the CO confirming that the 2019/20 Financial Allocation to Renfrewshire Health and Social Care Partnership was approved by the NHSGGC Board on the 16 April 2019. The CO in consultation with the Chair has now agreed to accept this budget, which is in line with the CFO's anticipated budget uplift, subject to confirmation of the additional funding due from the Scottish Government to meet the increased employer's superannuation cost from 1 April 2019.

## 7. **Continuing Care**

- 7.1. As detailed in the CFOs 2019/20 Delegated Health and Social Care Budget report to the IJB on 22 March, funding to be released as part of the overall continuing care beds closure programme forms a significant element of the financial planning for 2019/20.

- 7.2. At its meeting of 22 March 2019, the IJB requested further details on the bed closure programme. The following section provides background information on: Scottish Government Guidance on Hospital Based Complex Clinical Care; The Context of NHS Continuing Care (NHSCC); Implementing the New Guidance and, the Financial Framework.
- 7.3. **Scottish Government Guidance on Hospital Based Complex Clinical Care**
- 7.3.1. In May 2015 the Scottish Government issued guidance on 'Hospital Based Complex Clinical Care' (HBCCC) which replaced the previous guidance on NHS Continuing Care (NHSCC). The guidance is set in the context of integrating health and social care and builds on the following core principles:
- As far as possible hospitals should not be places where people live, even for people with ongoing clinical needs
  - When someone is living in the community it is not the role of the NHS to pay for accommodation and living costs (except specific short term, time limited episodes of care, e.g. NHS respite, intermediate care)
  - This reform of NHS Continuing Care contributes to the realisation of the 20:20 vision with the NHS building healthcare support around the individual, in the community, through the work of Health and Social Care Partnerships
  - More people with ongoing clinical needs should be cared for in the community, with services commissioned to provide this through proportionate and measured disinvestment in long stay beds
- 7.3.2. The guidance aims to achieve the following objectives:
- To promote a consistent and transparent basis for the provision of Hospital Based Complex Clinical Care (HBCCC) with entitlement based on the main eligibility question "*Can this individual's care needs be properly met in any setting other than a hospital?*"
  - To maintain clinical decision making as part of a multi-disciplinary process and ensure that patients, their families and their carer's have access to relevant and understandable information
- 7.3.3. In response to the new guidance NHSGGC established a Steering Group to make recommendations for the application of this guidance across NHSGGC in relation to Frail Elderly Care. The Steering Group had representation from all HSCPs and from the Acute Division and reported into the Whole Systems Planning Group.
- 7.3.4. At the August 2016 NHSGGC Board Meeting a paper (ref. 16/47) was presented providing information on the new guidance and the planning process established to plan services to replace NHSCC. The paper outlined the key tasks to be undertaken by the planning process as follows:
- Assessing the number of HBCCC beds required on Acute hospital sites
  - Transitioning contracted former NHSCC beds to HSCPs
  - Developing new models of extended nursing home care and new approaches to clinical support to underpin that approach
  - Working with HSCPs to continue to reduce delayed discharges to ensure acute hospital beds are occupied only by patients who require acute care, including HBCCC; and
  - Developing a financial framework for the resources which funded NHSCC to enable a shift in the balance of care.
- 7.3.5. The Board Paper recognised that moving to the new arrangements would be complex with the need to deal appropriately with individual patients, reshape

contracted services and develop new models of clinical care in hospitals, in care homes and in the community.

- 7.3.6. Regular progress updates were provided to the NHSGGC Whole Systems Planning Group. A final report was presented to the Whole Systems Planning Group in November 2017 summarising the recommendations and outstanding work for implementation.

#### 7.4. **The Context of NHS Continuing Care (NHSCC)**

- 7.4.1. Historically NHS Continuing Care was provided and used quite differently within each Sector of NHSGGC; some patients placed in NHSCC had a short length of stay whilst others stayed for many years.
- 7.4.2. There was a mixed model for the provision of NHSCC across NHSGGC which included beds within acute hospitals (RAH and IRH), community hospitals (Drumchapel and Mearnskirk), one Hospice (St Margarets), and commissioned Care Homes (Rogerpark, Fourhills and Greenfield Park).
- 7.4.3. It was within this context of a complex approach to the use of NHSCC capacity that work was undertaken to identify models of care which could in the future support greater numbers of people in the community and ensure that only those patients whose needs cannot be met anywhere other than a hospital receive Hospital Based Complex Clinical Care.

#### 7.5. **Implementing the New Guidance**

- 7.5.1. The HBCCC Steering Group acknowledged the complex nature of provision across NHSGGC but also recognised the opportunity for significant numbers of people to be supported within a community setting, concluding that local/sector-based proposals should be developed taking account of local circumstances.
- 7.5.2. Four subgroups were therefore established to develop proposals for North East Glasgow, South Glasgow, South Clyde and West Glasgow/West Dunbartonshire. As agreed within the 2016 NHS Board Paper each sub-group was tasked with developing proposals that would consider:
- 7.5.3. Any new models of care in the community required to support patients in community settings who were previously accommodated in NHSCC
- The number of beds requiring to be retained within the acute division to support individuals previously in NHSCC who are not able to be discharged from the acute division into the community
  - The range of contractual arrangements in place with NHSCC provider organisations and the impact of this for implementation plans
  - Appropriate levels of community capacity in residential and/or peoples own homes, to support timely hospital discharge and avoid rising delayed discharge
- 7.5.4. The sector proposals were agreed with the Whole Systems Planning Group in November 2017.
- 7.5.5. The South Clyde subgroup (representation from clinical, managerial and planning from Renfrewshire and Inverclyde HSCPs and Clyde Acute Division) concluded that 24 beds should be retained at RAH/IRH to support patients with complex care needs (beyond that which can be provided within residential or nursing care or in their own homes and who otherwise would have to remain in hospital). This would be 12 beds at RAH, 6 at IRH and the remaining 6 beds at IRH for historical palliative care use. Resources released via the financial

framework would enable Renfrewshire and Inverclyde HSCPs to develop their community services to support people with complex care needs discharged from hospital.

## 7.6. The Financial Framework

- 7.6.1. A financial framework was developed on a pan-GGC basis to ensure that each partnership had funding to invest to meet not only the needs of people moving from former NHS continuing care, but also to invest in community services to provide support to the growing number of older people who have complex and palliative care needs in their homes or care homes rather than in hospital. The Steering Group elected to distribute funding on an NRAC basis. This was supported by Chief Officers on the basis that if each sector were treated in isolation some HSCPs would have little or no funding to invest (given the closure of Drumchapel did not release any funding to transfer to Partnerships and the decision was taken to retain complex hospital-based care at St. Margaret's).

ALLOCATED ON NRAC : TOTAL		
Health and Social Care Partnership	NRAC %	2017/18 Budget (£000)
Glasgow City	53.96%	4,100
East Dunbartonshire	8.30%	631
East Renfrewshire	7.01%	533
Renfrewshire	15.23%	1,157
Inverclyde	7.38%	561
West Dunbartonshire	8.12%	617
100%		7,598

## 7.6.2. Distribution of Funds / Financial Planning Assumption 2019/20

The redistribution of funds from the NHSCC financial framework to HSCP's will be released as services are de-commissioned across the sector. The table below provides an illustration of the timescales and amounts which will be released.

Health and Social Care Partnership	Current Budget (excluding St Margarets and Ward 1A and Ward 36 - Acute)	Greenfield Park (Nov 2018)	Fourhills (Nov 2018)	Mearnskirk (March 19)	Larkfield Ward 1A	Ward 36	Budget per Approved Allocation
Glasgow City	3,853	- 105	- 164	517			4,100
East Dunbartonshire		19	30	513	39	30	631
East Renfrewshire		16	25	433	33	26	533
Renfrewshire		35	54	941	71	56	1,157
Inverclyde		17	26	456	34	27	561
West Dunbartonshire		19	29	502	38	30	617
Acute	3,745			- 3,362	- 215	- 168	0
	7,598	-	-	-	-	-	7,598

- 7.6.3. The draft budget offer to Renfrewshire HSCP from NHSGGC confirms that the recurring budget for the continuing care beds financial framework is now included in the overall delegated Health budget for 2019/20, in line with the CFOs expectations.

## 8. Set Aside Budget

8.1. The Health Board is required to determine an amount set aside for integrated services provided by large hospitals. There is an expectation that for the 2018/19 annual accounts that Health Boards and Integration Authorities agree a figure for the sum set aside to be included in their respective Annual Accounts. For 2018/19 this is based on activity and cost data provided by ISD in September 2018, uplifted by an inflationary factor to provide an accounting estimate. The set aside figure agreed with the Health Board for 2018/19 is £30.468m.

8.2. Work continues to be progressed in relation to finalising local activity and cost data to calculate the sum set aside for hospital services, however, in the absence of guidance on how this is to be implemented, and, until Integration Authorities have fully developed their Commissioning Plans for unscheduled services the current arrangements remain in place for 2019/20.

## 9. Services Hosted by other HSCP's

9.1. Appendix 7 provides a summary of all hosted services across Greater Glasgow and Clyde. There is no risk sharing arrangement in place in relation to hosted services therefore each IJB is responsible for managing the services they host.

## 10. Other Delegated Services

Description	Full Year Budget	Final Outturn	Variance
Housing Adaptations	£879k	£800k	£79k
Women's Aid	£87k	£80k	£7k
<b>Total</b>	<b>£966k</b>	<b>£880k</b>	<b>£86k</b>

10.1. The table above 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.

10.2. The summary position for the period to 31 March 2019 is an underspend of £86k.

## 11. Reserves

11.1. At its meeting of 24 November 2017, the IJB approved the Revised Reserves Policy, which recommended creation of reserves of up to 2% of net expenditure. This amount refers to general reserves only and excludes any earmarked reserves which are held for specific purposes.

*"In light of the size and scale of the IJB's responsibilities, over the medium term the level of general reserves proposed is a maximum of 2% of the net budget of the IJB. This will be in addition to any identified ear marked reserves which are excluded from this calculation. The % to be held will be dependent on the yearend position and ability at that time to transfer monies into a reserve for future use."*

11.2. It is important for the long term financial stability of both the IJB and of the parent bodies that sufficient usable funds are held in reserve to manage unanticipated pressures from year to year. Similarly, it is also important that in-year funding available for specific projects and government priorities are able to be



earmarked and carried forward into the following financial year, either in whole or in part, to allow for the spend to be committed and managed in a way that represents best value for the IJB in its achievement of the national outcomes.

- 11.3. For the IJB, reserves can be held for three main purposes:
- a working balance to help cushion the impact of uneven cash flows;
  - a contingency to cushion the impact of unexpected events or emergencies (this also forms part of the general reserves); and
  - a means of building up funds, often referred to as earmarked reserves, to meet known or predicted requirements; earmarked reserves are accounted for separately but remain legally part of the General Fund.
- 11.4. As detailed in Appendix 8, the opening IJB reserves position for 2018/19 was £3.442m. This figure comprised £2.512m of ear marked reserves and £0.930m of General Reserves.
- 11.5. As detailed in Appendix 8 and the table below the total amount drawn down from IJB reserves in 2018/19 was £1.305m:

Description	Amounts Drawn down 2018/19
Primary Care Transformation Monies - GP Support	£21k
GP premises improvement monies	£38k
Prescribing	£450k
Funding to mitigate delays in delivery of approved savings	£339k
Care at Home redesign	£399k
Additional set up costs for planned placement	£35k
SWIFT system update	£23k
<b>TOTAL</b>	<b>£1,305k</b>

- 11.6. Consistent with the IJB's Reserves Policy Members are asked to approve the following new ear marked reserves for draw down as required, totalling £3.336m, details of which are included below and Appendix 8 of this report.

#### **Proposed Earmarked Reserves for Approval**

Earmarked Reserves	New Reserves
Primary Care Improvement Program (19/20)	816
GP Premises Fund - Renfrewshire share of NHSGGC funding for GP premises improvement	186
District Nurse 3 year Recruitment Programme	11
Prescribing	557
ADP Funding (19/20)	321
Tec Grant	20
Single Point of Access Implementation (19/20)	28
Funding to Mitigate Any Shortfalls in Delivery of Approved Savings	150
Mental Health Improvement Works	150
Mental Health Action 15 (19/20)	306
<b>TOTAL Delegated Health Ear Marked Reserves</b>	<b>2,545</b>
Mile End Refurbishment	100
LA Care Home Refurbishment	300
Westland Gardens Refurbishment	105
Eclipse Support Costs (2 Year)	156
Care @ Home Refurbishment and Uniform Replacement	70
Additional Support Costs for Transitioning Placement	60
<b>TOTAL Adult Social Care Ear Marked Reserves</b>	<b>791</b>
<b>TOTAL EARMARKED RESERVES</b>	<b>3,336</b>

## **12. Living Wage**

### **12.1. Summary of 2018/19 Living Wage**

To date, all Care at Home providers have accepted our 2018/19 increase, for Supported Living, all 11 providers have accepted the increase for day hours, however, we await a response from 2 providers with regards to the uplift for sleepovers. The 3 Contracted providers of adult residential services were offered and agreed an increase of 3.39% in line with the increase for the NCHC 18/19. Renfrewshire HSCP continues to review out of area placements and offer uplifts in line with either the Scotland Excel Framework Agreement, the host local authority rate or offer a rate that allows the payment of the Living Wage for 2018/19.

### **12.2. Summary of 2019/20 Scottish Living Wage (SLW)**

For 2019/20, the new Living Wage rate has been set at £9.00, an increase of 25p from the 2018/19 rate. In line with the current practice adopted for uprating provider rates to reflect Living Wage increases, a % increase has been applied which includes the impact of on-costs.

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. To date all Care at Homes providers have accepted the increase, for supported living services 7 providers have accepted the increase, we await a further response from the remaining 3.

The 3 Contracted providers of adult residential services within Renfrewshire will be offered an increase of 3.4% in line with the increase for the NCHC 19/20 for the payment of the new Scottish Living Wage. All Scottish Living Wage uplifts will be from the 1st May 2019.

## **13. National Care Home Contract 2019/20**

- 13.1. The terms of the contract for 2019/20 were negotiated by COSLA and Scotland Excel, with Scottish Care and the Coalition of Care and Support Providers in Scotland (CCPS). An increase of 3.4% for Residential Care and 3.65% for Nursing Care was agreed which includes an allowance to support delivery of the Living Wage for 2019/20 of £9.00 per hour to all care staff from 1st May 2019. A Minute of Variation (MOV) will be issued to providers of care homes for older adults in Renfrewshire which includes for their acceptance of the payment of the new Living Wage rate for 2019/20.

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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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## Appendix 1

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

Subjective Heading	Revised Annual Budget (reflecting adjustments to Annual Accounts) £'000's	Actual Year End (reflecting movements to Reserves) £'000's	Variance		
			£'000s	%	
Employee Costs	78,068	76,124	1,944	2.5%	underspend
Property Costs	1,136	1,065	71	6.3%	underspend
Supplies and Services	8,289	10,071	(1,782)	-21.5%	overspend
Contractors	63,961	64,432	(471)	-0.7%	overspend
Purchase Of Healthcare	2,466	2,476	(10)	-0.4%	overspend
Transport	821	765	56	6.8%	underspend
Family Health Services	83,058	83,714	(656)	-0.8%	overspend
Administrative Costs	71	58	13	18.3%	underspend
Payments to Other Bodies	2,986	3,144	(158)	-5.3%	overspend
Set Aside	30,468	30,468	-	0.0%	breakeven
<b>Gross Expenditure</b>	<b>271,324</b>	<b>272,316</b>	<b>(993)</b>	<b>-0.4%</b>	<b>overspend</b>
Income	(38,258)	(39,337)	1,079	-2.8%	underspend
<b>NET EXPENDITURE</b>	<b>233,065</b>	<b>232,979</b>	<b>86</b>	<b>0.04%</b>	<b>underspend</b>

Care Group	Revised Annual Budget (reflecting adjustments to Annual Accounts) £'000's	Actual Year End (reflecting movements to Reserves) £'000's	Variance		
			£'000s	%	
Adults & Older People	63,112	62,180	932	1.5%	underspend
Mental Health	21,106	21,233	(128)	-0.6%	overspend
Learning Disabilities	14,547	15,145	(598)	-4.1%	overspend
Children's Services	5,403	5,058	344	6.4%	underspend
Prescribing	35,752	35,942	(190)	-0.5%	overspend
Health Improvement & Inequalities	1,062	940	122	11.5%	underspend
FHS	45,281	45,281	0	0.0%	overspend
Resources	4,546	5,226	(680)	-15.0%	overspend
Hosted Services	10,823	10,626	196	1.8%	underspend
Set Aside	30,468	30,468	-	0.0%	breakeven
Other Delegated Services	966	880	86	8.9%	underspend
<b>NET EXPENDITURE</b>	<b>233,065</b>	<b>232,979</b>	<b>86</b>	<b>0.04%</b>	<b>underspend</b>



## Appendix 2

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

Subjective Heading	Annual Budget	Adjustment to Budget in line with Annual Accounts	Revised Annual Budget (reflecting adjustments to Annual Accounts)	Actual Year End (reflecting movements to Reserves)	Revised Variance		
	£'000s	£'000s	£'000s	£'000s	£'000s	%	
Employee Costs	46,692		46,692	44,968	1,724	3.8%	underspend
Property Costs	38		38	55	(17)	-31.1%	overspend
Supplies and Services	20,872	(14,419)	6,453	7,951	(1,498)	-18.8%	overspend
Purchase Of Healthcare	2,466		2,466	2,476	(10)	-0.4%	overspend
Resource Transfer	18,035	(18,035)	-	-	-		breakeven
Family Health Services	83,508		83,508	83,714	(206)	-0.2%	overspend
Set Aside	30,468		30,468	30,468	-	0.0%	breakeven
<b>Gross Expenditure</b>	<b>202,078</b>	<b>(32,454)</b>	<b>169,624</b>	<b>169,631</b>	<b>(7)</b>	<b>0.0%</b>	<b>overspend</b>
Income	(4,725)		(4,725)	(4,732)	7		underspend
<b>NET EXPENDITURE</b>	<b>197,353</b>	<b>(32,454)</b>	<b>164,898</b>	<b>164,899</b>	<b>0</b>	<b>0.0%</b>	<b>overspend</b>

Care Group	Annual Budget	Adjustment to Budget in line with Annual Accounts	Revised Annual Budget (reflecting adjustments to Annual Accounts)	Actual Year End (reflecting movements to Reserves)	Revised Variance		
	£'000s	£'000s	£'000s	£'000s	£'000s	%	
Addiction Services	2,704		2,704	2,609	96	3.7%	underspend
Adult Community Services	8,763		8,763	8,813	(50)	-0.6%	overspend
Children's Services	5,403		5,403	5,058	344	6.8%	underspend
Learning Disabilities	1,085		1,085	1,017	68	6.7%	underspend
Mental Health	18,680		18,680	18,586	93	0.5%	underspend
Mental Health-Action 15	332		332	332	-	0.0%	breakeven
Hosted Services	10,823		10,823	10,626	197	1.9%	underspend
Prescribing	35,752		35,752	35,942	(190)	-0.5%	overspend
Gms	23,157		23,157	23,157	-	0.0%	breakeven
Other	22,124		22,124	22,124	(0)	0.0%	overspend
Planning & Health Improvement	1,061		1,061	940	122	12.9%	underspend
Administration & Management	3,341		3,341	4,021	(680)	-16.9%	overspend
Primary Care Improvement Prog	1,205		1,205	1,205	-	0.0%	breakeven
Resource Transfer	20,029	(20,029)	0	0	-	0.0%	breakeven
Veterans	171	(171)	0	0	0	0.0%	overspend
Social Care Fund	12,254	(12,254)	0	0	-	0.0%	breakeven
Set Aside	30,468		30,468	30,468	-	0.0%	breakeven
<b>NET EXPENDITURE</b>	<b>197,353</b>	<b>(32,454)</b>	<b>164,898</b>	<b>164,898</b>	<b>-</b>	<b>0.0%</b>	<b>breakeven</b>

**Note 1:** Adjustments to budget to reflect year end accounting treatment whereby expenditure is incurred in Adult Social Care Budget re Social Care Fund; Resource Transfer and Veterans Monies

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

#### For Information

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





## Appendix 3

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

Subjective Heading	Annual Budget £000's	Actual Year End (reflecting movements to Reserves) £'000's	Revised Variance		
			£000's	%	
Employee Costs	31,574	31,071	503	1.6%	underspend
Property Costs	448	376	72	16.1%	underspend
Supplies and Services	1,911	2,113	(202)	-10.6%	overspend
Contractors	63,961	64,432	(471)	-0.7%	overspend
Transport	818	758	60	7.3%	underspend
Administrative Costs	70	57	13	18.6%	underspend
Payments to Other Bodies	2,642	2,864	(222)	-8.4%	overspend
<b>Gross Expenditure</b>	<b>101,424</b>	<b>101,671</b>	<b>(247)</b>	<b>-0.2%</b>	<b>overspend</b>
<b>Income</b>	<b>(34,223)</b>	<b>(34,470)</b>	<b>247</b>	<b>-0.7%</b>	<b>underspend</b>
<b>NET EXPENDITURE</b>	<b>67,201</b>	<b>67,201</b>	<b>-</b>	<b>0.0%</b>	<b>breakeven</b>

Client Group	Annual Budget £000's	Actual Year End (reflecting movements to Reserves) £'000's	Revised Variance		
			£000's	%	
Older People	42,829	42,459	370	0.9%	underspend
Physical or Sensory Difficulties	7,956	7,543	413	5.2%	underspend
Learning Difficulties	13,462	14,128	(666)	-4.9%	overspend
Mental Health Needs	2,094	2,315	(221)	-10.6%	overspend
Addiction Services	860	756	104	12.1%	underspend
<b>NET EXPENDITURE</b>	<b>67,201</b>	<b>67,201</b>	<b>-</b>	<b>0.0%</b>	<b>breakeven</b>



**Other Delegated Services Year End Position  
1st April 2018 to 31st March 2019**

Subjective Heading	Annual Budget £000's	Actual Year End £000's	Variance £000's	Revised Variance		
				£000's	%	
Employee Costs	111	86	25	25	23%	underspend
Property Costs	649	634	15	15	2%	underspend
Supplies and Services	16	7	9	9	56%	underspend
Transport	3	7	(4)	(4)	-133%	overspend
Administrative Costs	1	1	-	-	0%	breakeven
Payments to Other Bodies (Transfer	344	280	64	64	19%	underspend
<b>Gross Expenditure</b>	<b>1,124</b>	<b>1,015</b>	<b>109</b>	<b>109</b>	<b>-34%</b>	<b>underspend</b>
<b>Income</b>	<b>(158)</b>	<b>(135)</b>	<b>(23)</b>	<b>(23)</b>	<b>15%</b>	<b>overspend</b>
<b>NET EXPENDITURE</b>	<b>966</b>	<b>880</b>	<b>86</b>	<b>86</b>	<b>-19%</b>	<b>underspend</b>

Client Group	Annual Budget £000's	Actual Year End £000's	Variance £000's	Revised Variance		
				£000's	%	
Housing Adaptations	879	800	79	79	9%	underspend
Women's Aid	87	80	7	7	8%	underspend
Grant Funding for Women's Aid	-	-	-	-	0%	breakeven
<b>NET EXPENDITURE</b>	<b>966</b>	<b>880</b>	<b>86</b>	<b>86</b>	<b>17%</b>	<b>underspend</b>



<b>2018/19 Adult Social Care Financial Allocation to Renfrewshire HSCP</b>	
	<b>£k</b>
2018/19 Renfrewshire HSCP Opening Budget:	63,690.0
	<b>63,690.0</b>
<b><u>Budget Adjustments Posted in Period 6</u></b>	
18/19 Vehicle Insurance Budget Realignment	-0.8
<b>Adult Social Care Budget as at P8</b>	<b>63,689.2</b>
<b><u>Budget Adjustments Posted in Period 11</u></b>	
Transfer of Corporate Finance Posts to HSCP	52.7
<b>Adult Social Care Budget as at P11</b>	<b>63,741.9</b>
<b><u>Budget Adjustments Posted in Period 12</u></b>	
Transfer of Swift Budget to ICT	-11.0
<b>Adult Social Care Budget as at P12</b>	<b>63,730.9</b>
<b><u>Budget Adjustments Posted in Period 13</u></b>	
3.5% payroll uplift	939.2
HSCP recurring budget drawdown	2,550.9
Backsneddon Virement	-19.8
<b>Adult Social Care Budget as at P13</b>	<b>67,201.2</b>



<b>2018/19 Health Financial Allocation to Renfrewshire HSCP</b>	
	<b>£000's</b>
2017/18 Renfrewshire HSCP Closing Budget:	165,010.6
Add: Set Aside	29,964.0
<b>less:</b> non recurring budgets (allocated annually)	-4,046.3
<b>less:</b> Budget Adjustments*	
SCF	-12,254.0
Veterans	-171.0
RT	-18,866.0
= base budget rolled over	<b>159,637.3</b>
<b>Additions:</b>	
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
	<b>2,276.4</b>
<b>Reductions:</b>	
Savings Legacy	-519.0
GMS ADJ 1819 (*GMS = costs associated with GP services in Renfrewshire)	-2,294.4
	<b>-2,813.4</b>
<b>Non-Recurring:</b>	
Consultant Arrears	34.5
Protection Cost - EMI HCA Displaced through redeployment	2.4
	<b>36.9</b>
<b>Budget allocated as per 2018/19 Financial Allocation 31st May 2018</b>	<b>159,137.2</b>
<b>Budget Adjustments posted in month 3</b>	
<b>Additions:</b>	
Income for building maintenance - Accommodation	2.3
<b>Non-Recurring:</b>	
Primary Care Improvement Programme	904.6
MH Action 15	261.5
EMIS staff transfer PC Screening from Board	81.0
	<b>1,247.1</b>
<b>Health Budget as reported @ 30th June 18</b>	<b>160,386.5</b>
<b>Budget Adjustments posted in month 4</b>	
<b>Reductions:</b>	
Prescribing	-1,151.4
<b>Non-Recurring:</b>	
Veterans	171.4
<b>Health Budget as reported @ 31st July 18</b>	<b>159,406.5</b>
<b>Budget Adjustments posted in month 5</b>	
<b>Non-Recurring:</b>	
ADP Funding	577.3
<b>Health Budget as reported @ 31st August 18</b>	<b>159,983.8</b>
<b>Budget Adjustments posted in month 6</b>	
<b>Additions:</b>	
Additional Pay Award	640.2
GMS Adjustment	1,587.0
SESP Nurse: Pay award. Post transferred from board	3.2
	<b>2,230.4</b>
<b>Non-Recurring:</b>	
SESP Funding: Posts with Adult comm Care, Hosted services and PHI	338.8
Modern Apprentice	3.6
	<b>342.4</b>
<b>Health Budget as reported @ 30th September 18</b>	<b>162,556.6</b>
<b>Budget Adjustments posted in month 7</b>	
<b>Additions:</b>	
Adjustment to Set Aside Budget	504.0
<b>Reductions:</b>	
Smoking Cessation transferred to the Board	-65.2
<b>Non-Recurring:</b>	
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
	<b>1,112.6</b>
<b>Health Budget as reported @ 31st October 2018</b>	<b>164,108.1</b>
<b>Budget Adjustments posted in month 8</b>	
<b>Additions:</b>	
CAMCHP56 PC Medical - To support GP Subcommittees	35.0
<b>Reductions:</b>	
Primary Care Support - Transfer of budget for Nurses -Rent of Rooms	-26.8
<b>Non-Recurring:</b>	
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
	<b>97.7</b>
<b>Health Budget as reported @ 30th November 2018</b>	<b>164,214.0</b>
<b>Budget Adjustments posted in month 9</b>	
<b>Reductions:</b>	
Adjustment to GMS - Match to Expenditure	-186.3
<b>Non-Recurring:</b>	
Adjustment to GMS - Match to Expenditure	1,106.1
<b>Health Budget as reported @ 31st December 2018</b>	<b>165,133.8</b>
<b>Budget Adjustments posted in month 10</b>	
<b>Additions:</b>	
CAMCHP114 MINF Funding - PHI	10.8
<b>Non-Recurring:</b>	
Adjustment to GMS - Match to Expenditure	202.3
Transfer to Resource Transfer Budget - To fund delayed discharges	-465.0
	<b>-262.7</b>
<b>Health Budget as reported @ 31st January 2019</b>	<b>164,881.9</b>
<b>Budget Adjustments posted in month 11</b>	
<b>Additions:</b>	
Transfer of Admin post from Health Board	9.7
<b>Non-Recurring:</b>	
Tabacco Monies	63.0
GP Subcommittee Funding	17.1
	<b>80.1</b>
<b>Health Budget as reported @ 28th February 2019</b>	<b>164,971.7</b>
<b>Budget Adjustments posted in month 12</b>	
<b>Additions:</b>	
Continuing Care Beds Funding	18.0
<b>Reductions:</b>	
GMS Adjustment	-28.8
<b>Non-Recurring:</b>	
Smoking Cessation post transfer to board	-25.5
GMS Adjustment	-35.8
	<b>-61.3</b>
<b>Health Budget as reported @ 31st March 2019</b>	<b>164,899.6</b>





## Appendix 7

### Partnership Hosted Budget Position at 31 March 2019

Host	Service	Actual Net Expenditure to Date	Budgeted Net Expenditure to Date	Variance to Date	Comment
East Dunbartonshire	Oral Health	£9,719,289	£9,917,919	-£198,630	
	<b>Total</b>	<b>£9,719,289</b>	<b>£9,917,919</b>	<b>-£198,630</b>	
East Renfrewshire	Learning Disability	£7,961,400	£8,085,922	-£124,522	Underspend is generated as there is unused budget as a result of the closure of Waterloo as part of the overall LD redesign. A number of care packages have been funded however a number of potential discharges didn't take place so care package costs didn't materialise. These would have been funded from the Waterloo budget.
	<b>Total</b>	<b>£7,961,400</b>	<b>£8,085,922</b>	<b>-£124,522</b>	
Glasgow	Continence	£3,802,932	£3,952,315	-£149,383	
Glasgow	Sexual Health	£10,164,132	£10,177,460	-£13,327	Turnover within SHS has been high this year resulting in a full year Pays underspend of £164k however, this has been offset by a cost pressure within PrEP due to increasing demand.
Glasgow	Mh Central Services	£6,027,304	£6,128,812	-£101,508	Pressure within 11raee Doctors £300k includes agency & bank charges; offset by favourable position within Central Nursing due to turnover and Clinical Psychology due to additional NES funds.
Glasgow	MH Specialist services	£11,345,743	£11,554,151	-£208,408	
Glasgow	Alcohol + Drugs Hosted	£16,019,893	£16,447,800	-£427,907	
Glasgow	Prison Healthcare	£6,905,286	£7,095,287	-£190,002	The underspend in Prison Healthcare is due to the addition of £300k for Low Moss which has not been fully utilised yet. This is due to a review of staffing in Prisons and difficulty in recruiting and retaining staff.
Glasgow	HC In Police Custody	£2,330,293	£2,564,206	-£233,913	The underspend in Police Custody is mainly against salaries and is due to a number of vacancies. Like Prisons, they have a difficulty recruiting and retaining staff.
Glasgow	Old Age Psychiatry	£17,870,028	£18,643,530	-£773,502	
Glasgow	General Psychiatry	£37,675,266	£36,589,858	£1,085,408	
	<b>Total</b>	<b>£112,140,877</b>	<b>£113,153,418</b>	<b>-£1,012,542</b>	
Inverclyde	General Psychiatry	£5,477,833	£5,332,247	£145,586	Overspend is due to high level of patients with complex issues requiring enhanced observations, resulting in high use of bank nursing. Overspend is also due to medical vacancies and sickness resulting in use of locums and bank and agency medics.
Inverclyde	Old Age Psychiatry	£3,152,932	£3,104,051	£48,881	Overspend is due to high level of patients with complex issues requiring enhanced observations, resulting in high use of bank nursing. Overspend is also due to medical vacancies and sickness resulting in use of locums and bank and agency medics.
	<b>Total</b>	<b>£8,630,765</b>	<b>£8,436,298</b>	<b>£194,467</b>	
Renfrewshire	Podiatry	£6,563,080	£6,625,775	-£62,695	Underspend due to vacancies throughout the year as the service works towards new workforce profile.
Renfrewshire	Primary Care support	£4,040,145	£4,174,479	-£134,334	Underspend due to vacancies and turnover
Renfrewshire	General Psychiatry	£6,938,153	£6,843,191	£94,962	
Renfrewshire	Old Age Psychiatry	£6,330,739	£6,302,993	£27,746	
	<b>Total</b>	<b>£23,872,118</b>	<b>£23,946,438</b>	<b>-£74,320</b>	
West Dunbartonshire	MSK Physio	£5,864,493	£6,103,211	-£238,718	
West Dunbartonshire	Retinal Screening	£752,278	£771,062	-£18,783	
West Dunbartonshire	Old Age Psychiatry	£1,107,840	£1,367,745	-£259,905	
	<b>Total</b>	<b>£7,724,611</b>	<b>£8,242,017</b>	<b>-£517,406</b>	
<b>Total</b>		<b>£170,049,059</b>	<b>£171,782,012</b>	<b>-£1,732,954</b>	



**Movement in Reserves**

<b>Earmarked Reserves</b>	<b>Opening Position 2018/19 £000's</b>	<b>Amounts Drawn Down in 2018/19</b>	<b>New Reserves</b>	<b>Closing Position 2018/19 £000's</b>	<b>Movement in Reserves in 2018/19</b>	<b>To be Drawn Down 2019/20 c.£000's</b>	<b>To be Drawn Down 2020/21 c.£000's</b>	<b>Ongoing c.£000's</b>
PCTF Monies Allocated in 16/17 and 17/18 for Tests of Change and GP Support	438	-19		419	-19	✓	✓	✓
Primary Care Improvement Program (19/20)			816	816	816	-816		
GP Premises Fund - Renfrewshire share of NHS GGC funding for GP premises improvement	414	-38	186	562	148	✓	✓	
Primary Care Transformation Fund Monies	39			39	0	-39		
District Nurse 3 year Recruitment Programme	150		11	161	11	✓	✓	✓
Prescribing	450	-450	557	557	107	✓		
ADP Funding (19/20)			321	321	321	-321		
Tec Grant			20	20	20	-20		
Single Point of Access Implementation (19/20)			28	28	28	-28		
Funding to Mitigate Any Shortfalls in Delivery of Approved Savings	339	-339	150	150	-189	-150		
Health Visiting	181			181	0	✓	✓	
Tannahill Diet and Diabetes Pilot Project	17	-2		15	-2	-15		
Mental Health Improvement Works			150	150	150	✓	✓	
Mental Health Action 15 (19/20)			306	306	306	-306		
<b>TOTAL Delegated Health Ear Marked Reserves</b>	<b>2,028</b>	<b>-848</b>	<b>2,545</b>	<b>3,725</b>	<b>1,697</b>			
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	-35			
ICT Swift Update Costs	50	-23		27	-23			
Mile End Refurbishment			100	100	100	-100		
LA Care Home Refurbishment			300	300	300	-300		
Westland Gardens Refurbishment			105	105	105	-105		
Eclipse Support Costs (2 Year)			156	156	156	-78	-78	
Care @ Home Refurbishment and Uniform Replacement			70	70	70	-70		
Additional Support Costs for Transitioning Placement			60	60	60	-60		
<b>TOTAL Adult Social Care Ear Marked Reserves</b>	<b>484</b>	<b>-457</b>	<b>791</b>	<b>818</b>	<b>334</b>			
<b>TOTAL EARMARKED RESERVES</b>	<b>2,512</b>	<b>-1,305</b>	<b>3,336</b>	<b>4,543</b>	<b>2,031</b>			

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

<b>OVERALL RESERVES POSITION</b>	<b>3,442</b>	<b>-1,305</b>	<b>3,336</b>	<b>5,473</b>	<b>2,031</b>
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