
To: Renfrewshire Integration Joint Board

On: 29 January 2021

Report by: Chief Finance Officer

Heading: Financial Report 1 April 2020 to 30 November 2020

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

1. Purpose

- 1.1. The purpose of this report is to advise the Integration Joint Board (IJB) of the Revenue Budget position at 30 November 2020 and the projected year end position for the year ending 31 March 2021.
- 1.2. As previously highlighted to members, the impact of COVID-19 on services delivered by the HSCP has been unprecedented. It has required a significant degree of service change within a short period of time, ultimately having a substantial financial impact, the extent of which will become clearer as financial year 2020/21 progresses. These impacts are likely to continue over the medium term and at least over the next few financial years. The continually changing situation, potential for future spikes in demand for services will create additional delivery and financial pressures as well as impacting the HSCP's transformation and savings plans, which will require ongoing review and realignment.
- 1.3. The table in paragraph 3.1, includes the consolidated summary members are familiar with, plus an added level of detail showing the current estimated cost to the HSCP of our response to COVID-19. This is to provide clarity of the financial impact of COVID-19 on the Delegated 2020/21 IJB Budget.
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2. Recommendations

It is recommended that the IJB:

- Note the in-year position at 30 November 2020;
- Note the projected year-end position for 2020/21;
- Note the current estimated financial assessment of the consequences of the COVID-19 pandemic for 2020/21; and
- Approve an increase to the earmarked prescribing reserve detailed in paragraph 9.5.

3. Summary

- 3.1. As detailed in the following table, the IJB year to date position is an underspend of £745k and the projected outturn for 2020/21 is an underspend of £1,067k. This position includes the net actual and estimated costs in relation to COVID-19, and, is prior to the transfer of any ring-fenced balances to General and Ear Marked Reserves at the financial year end.

Division	Year to Date Position	Projected Year End Outturn
Total Renfrewshire HSCP (excluding COVID-19)	Underspend £2,896k	Underspend £4,258k
Net COVID -19 Actual and Projected Costs	Overspend (£2,151k)	Overspend (£3,191k)
Total Renfrewshire HSCP (inclusive of COVID-19)	Underspend £745k	Underspend £1,067k

The key pressures are highlighted in section 4.

- 3.2. Throughout the financial year, adjustments are made to the original budget as a result of additional funding allocations, service developments and budget transfers reflecting service reconfigurations. Appendices 5 and 6 provide a reconciliation of the main budget adjustments applied this current financial year.

4. Pressures

Total Renfrewshire HSCP	Year to Date Position	Year End Outturn
	Underspend £2,896k	Underspend £4,258k

- 4.1. The overall net underspend for the HSCP at 30 November 2020 is an underspend of £2,896k, with an anticipated year-end underspend of £4,258k, assuming that the current trajectory of spend continues throughout this financial year. Members should note this does not include the net costs associated with COVID-19.
- 4.2. The current and projected year end position for Action 15, the Primary Care Improvement Programme (PCIP) and Alcohol and Drug Partnership (ADP) are based on the current funding received to date.
- 4.3. The current and projected underspend includes a drawdown of £959k to date, from ear marked reserves as detailed in the following table and in Appendix 8.

Movement in Reserves

Earmarked Reserves	Amounts Drawn Down in 2020/21
	£000's
PCTF Monies Allocated for Tests of Change and GP Support	-91
Primary Care Improvement Program (19/20) (20/21)	-264
GP Premises Fund - Renfrewshire share of NHSGGC funding for GP premises improvement	-37
District Nurse Rolling Recruitment Programme	-8
ADP Funding	-187
Mental Health Action 15 (19/20) (20/21)	-130
Mental Health Strategy Interim Support Pending Completion of Psychology Review	-85
Information Communication Funding - Care @ Home Scheduling System	-131
Renfrewshire Wide Prevention and Early Intervention Programme	-25
TOTAL EARMARKED RESERVES	-959

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

Adults and Older People	Year to Date Position	Year End Outturn
	Underspend £1,129k	Underspend £1,635k

4.4.1. The main pressures within Adults and Older People mainly relate to:

- *Continued pressures within the Care at Home service* – spend within care at home has continued to increase year on year as the service continues to support delayed discharges and demand. In addition, the current pandemic has seen an unprecedented increase in sizeable care at home packages significantly impacting an already pressured budget.
- *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.
- *Employee costs - Adult Social Care*
Underspends in employee costs reflecting recruitment delays due to COVID-19 restrictions and ongoing difficulties recruiting to specialist posts.
- *Adult Community Services*
Underspend, reflecting ongoing turnover and recruitment and retention issues across services including Rehabilitation and District Nursing services, which are also contributing to an underspend on the associated supplies budgets which is reflective of services operating at a reduced capacity during the pandemic.

Mental Health Services	Year to Date Position	Year End Outturn
	Underspend £453k	Underspend £659k

4.4.2. The underspend within Mental Health Services reflects vacancies due to recruitment issues throughout all mental health service areas which offset pressures in relation to costs associated with bank and agency staff required to maintain the recommended safe staffing and skill mix for registered nurse to bed ratios (enhanced observations).

In addition, these underspends are also currently offsetting an overspend in relation to the Mental Health Action 15 programme. The full year forecasted pressure for Action 15 is an overspend of £223k. As soon as clarification of the remaining 2020/21 funding is received, the year end outturn position will be amended as appropriate.

Learning Disabilities	Year to Date Position	Year End Outturn
	Underspend £221k	Underspend £324k

- 4.4.3. 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 £277k	Underspend £415k

- 4.4.4. The underspend within Children's Services is as previously reported, mainly due to vacancies reflecting recruitment and retention issues across the service, including: School Nursing and Children and Adolescent Mental Health.

Resources	Year to Date Position	Year End Outturn
	Overspend (£642k)	Overspend (£964k)

- 4.4.5. The overspend within Resources is mainly in relation to the Primary Care Improvement Programme (PCIP). As at the 30th November the HSCP has received £1.867m of its 2020/21 allocation compared to the current full year expenditure forecast of £2.940m. As soon as clarification of further funding is confirmed, the year end outturn position will be amended as appropriate.

Hosted Services	Year to Date Position	Year End Outturn
	Underspend £311k	Underspend £622k

- 4.4.6. The underspend in Hosted Services is as previously reported mainly due to vacancies within the Primary Care service, and, vacancies within the Podiatry Service. In addition, the reduction in activity due to the impact of COVID-19 and the requirement to temporary cease some services over the past few months has reduced spend on single use instruments within the Podiatry service.

Prescribing	Year to Date Position	Year End Outturn
	Underspend £1,041k	Underspend £1,561k

- 4.4.7. To assist in mitigating risks associated with prescribing cost volatility, the IJB, as part of its financial planning for 2020/21, agreed a net increase of £1.1m to the prescribing budget. This was based on a number of assumptions, including the delivery of prescribing efficiencies and initiatives across NHSGGC, and the potential impact of tariff reductions. In addition, at its meeting of 26 June 2020, the IJB approved an increase to the Prescribing earmarked reserve to provide further resilience over 2020/21.

- 4.4.8. Based on the current data available, the prescribing budget is projecting an underspend of £1.561m for 2020/21 which is summarised in the table below.

Spend Type	Variance	
	£'000	
Schedule 4 GIC (Gross Ingredient Cost - Main GP Prescribing Budget)	65.70	underspend
Invest to Save	0.00	breakeven
Prescribing Contingency (does not include Earmarked Reserves)	1,373.36	underspend
Gross Expenditure	1,439.06	underspend
Recovery of Discounts and Rebates	121.00	underspend
Net Position	1,560.06	underspend

4.4.9. Current indications are that prescribing volumes will remain lower this year than in previous years, (approximately 2.1% reduction on the same period last year). This has helped to negate the impact of higher prices due to short supply; in addition, there are one-off windfalls from discount rebates and the tariff swap reduction.

4.4.10. At this stage in the financial year, given that we are currently projecting an underspend and there is an earmarked reserve of £1m for Prescribing, it is anticipated that any move to an overspend can be met from the reserve balance. However, the full extent of the ongoing impact of COVID-19, and BREXIT on the prescribing budget are currently unknown.

5. Responding to the COVID-19 Pandemic

5.1. As previously highlighted to members, in addition to the areas of pressure described in Section 4 of this report, the most significant challenge faced by Renfrewshire HSCP (since March 2020) and its partner organisations (and all HSCPs across Scotland) has been responding to the COVID-19 pandemic. The uncertainty and challenges arising from this situation are unprecedented, and, will continue to impact beyond this financial year.

5.2. The CFO regularly provides estimated costs to the Scottish Government through our Local Mobilisation Plan 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.

5.3. The following table summarises the main areas of expenditure which the HSCP has incurred, and, is projected to incur as a result of the current emergency arrangements – these include: provider sustainability payments; loss of income; and, the cost of savings which have been delayed in their implementation. To date £9.3m has been spent responding to COVID-19, of which £2.636m relates to health services excluding hospices, and, £6.664m relates to adult social care services.

Total Estimated Costs at 15/12/20							
Description of Cost Type	Health			Adult Social Care			TOTAL £000's
	Costs Incurred to Date	Estimate of Future Commitments	Total Costs	Costs Incurred to Date	Estimate of Future Commitments	Total Costs	
	£000's	£000's	£000's	£000's	£000's	£000's	
Additional Staff Costs	820	180	1,000	834	351	1,185	2,185
Provider Sustainability Costs	-	-	-	3,188	2,440	5,628	5,628
PPE	26	11	37	737	-	737	774
Delayed Discharge & Care at Home	-	-	-	588	216	804	804
Community Hubs	556	1,111	1,667	-	-	-	1,667
Hospices Loss of Income	-	693	693	-	-	-	693
Unachieved Savings	155	-	155	383	123	506	661
Loss of Income	-	-	-	585	-	585	585
FHS costs	818	49	868	-	-	-	868
Other Costs	261	1,252	1,513	349	561	910	2,423
TOTAL	2,636	3,296	5,933	6,664	3,692	10,356	16,288

- 5.4. The actual impact may however be higher or lower than currently estimated, depending upon a wide range of influencing factors including: the time taken to move through the route map of recovery; 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, the projections only extend until the 31 March 2020/21. However, it is likely that some expenditure commitments will extend well into 2021/22, in particular, the ongoing requirement for PPE and the potential for additional staffing costs and support to social care providers if staff are required to isolate as a consequence of contact tracing or contracting the virus.
- 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. To date the IJB has received a total of £13.098m to meet the costs of responding to COVID-19. This equates to £9.419m for adult social care services; £2.986m for Health services and £0.693m for hospices.
- 5.7. The table below shows that in total, funding of £13.098m has been confirmed (including Hospices), leaving a current estimated funding gap of £3.190m.

Confirmed Funding Sources to Support the HSCP's COVID-19 Response	£000's
Allocation of funding for Adult Services	9.419
Allocation of funding for Health	2.986
Hospice Funding Allocation (Accord and St Vincent's)	0.693
Total Confirmed Funding to date	13.098
Less: Estimated Costs @ 15/12/2020	16.288
= Current Funding Gap	-3.190

- 5.8. Discussions with the Scottish Government in relation to future funding allocations are ongoing. The Scottish Government, who are themselves working with the unprecedented uncertainty of COVID-19, appreciate the position of the IJB and the additional spend incurred and projected. However, whilst these discussions are on-going, the actual and projected financial position of the IJB remains uncertain with the risk that the IJB will be required to partially fund any remaining gap.

6. Current Vacancy Position

- 6.1. As highlighted throughout section 4, and Appendices 1 to 3 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. Appendices 9 and 10 provide 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 7. The table details the amounts still held by the Scottish Government which relate to previous years allocations and which will be released at the discretion of the government subject to qualifying spend being incurred.
- 7.2. In line with Scottish Government requirements, 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

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
NET EXPENDITURE	1,066	1,066	-	0%	breakeven

- 8.1. 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.
- 8.2. The Projected outturn position to 31 March 2021 is a breakeven.

9. Reserves

- 9.1. As detailed in Appendix 8, the opening IJB reserves position for 2020/21 was £9.517m. This figure comprised £8.116m 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 £1.401m 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 0.63% of the IJB's net budget (not including set aside).

- 9.2. As detailed in Appendix 8 and paragraph 4.3, based on current projections for 2020/21 a total of £0.959m of ear marked reserves have been drawn down to date.
- 9.3. The table in Appendix 8 provides further details on the remaining balances held in reserves by the IJB.
- 9.4. In November 2020 the IJB approved the CFO's Financial Outlook 2021/22. This report described the CFO's estimated financial outlook for Renfrewshire IJB for 2021/22, taking into account the impact of COVID-19, and, recommending key actions with regards the IJB's medium term financial strategy.
- 9.5. As part of the CFO's financial strategy for 2021/22 and in line with the IJB's Reserves Policy, members are therefore asked to approve an increase of £1m to the Prescribing Ear Marked reserve. This increase will help to fund (on a non-recurring basis) the significant anticipated pressure on the prescribing budget for 2021/22.

10. Summary of 2020/21 Scottish Living Wage (SLW)

- 10.1. For 2020/21, the new Living Wage rate has been set at £9.30, an increase of 30p from the 2019/20 rate. In line with the current practice adopted for uprating provider rates to reflect Living Wage increases, a 3.3% increase will be applied 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 providers have accepted the increase. For supported living services, all 10 providers have now also accepted the increase.
- 10.3. The 4 Contracted providers of adult residential services within Renfrewshire have been offered an increase of 3.3% for the payment of the new Scottish Living Wage.
- 10.4. All Scottish Living Wage uplifts will be from the 6th April 2020, as per the Guidance for Commissioned Services issued by COSLA in consultation with the Scottish Government on the 17th April 2020.
- 10.5. The Scottish Living Wage for 2021/22 has been confirmed as £9.50 an increase of £0.20, on confirmation of funding from the Scottish Government Renfrewshire will offer all contracted providers an increase for the payment of this new Scottish Living Wage for 2021/22.

Implications of the Report

1. **Financial** – Financial implications are discussed in full in the report above.
2. **HR & Organisational Development** – none
3. **Community Planning** - none
4. **Legal** – This is in line with Renfrewshire IJB's Integration Scheme
5. **Property/Assets** – none.
6. **Information Technology** – none
7. **Equality & Human Rights** – The recommendations contained within this report have been assessed in relation to their impact on equalities and human rights.

No negative impacts on equality groups or potential for infringement have been identified arising from the recommendations contained in the report. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.

8. **Health & Safety** – none.
9. **Procurement** – Implementation of the living wage impact on existing contracts with providers and their ability to deliver within the allocated funding package.
10. **Risk** – There are a number of risks which should be considered on an ongoing basis: adequate funding to deliver core services.
11. **Privacy Impact** – none.

List of Background Papers – None.

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Direction from the Integration Joint Board

1.	Reference Number	290121-04
2.	Date Direction issued by IJB	29 January 2021
3.	Date from which Direction takes effect	29 January 2021
4.	Direction to	Renfrewshire Council and NHS Greater Glasgow & Clyde
5.	Does the Direction supersede, amend or cancel a previous Direction – if yes include IJB reference number	Yes, 021120-04
6.	Functions covered by the Direction	All functions delegated to the IJB from Renfrewshire Council and NHS Greater Glasgow & Clyde
7.	Full text of Direction	Renfrewshire Council and NHS Greater Glasgow & Clyde are jointly directed to deliver services in line with the Integration Joint Board's Strategic Plan (2019-22), as advised and instructed by the Chief Officer and within the budget levels outlined in Appendix 1.
8.	Budget allocated by IJB to carry out Direction.	As outlined in Appendix 1.
9.	Outcomes	The functions will be carried out in a manner consistent with the Joint Board's Strategic Plan (2019-22), which was considered by the Integration Joint Board on 22 March 2019.
10.	Performance monitoring arrangements	Performance management is monitored and reported to every meeting of the IJB.
11.	Date of review of Direction	March 2021.

Appendix 1

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HSCP Revenue Budget Position 1st April 2020 to 11th December 2020

Subjective Heading	YTD Budget	In year adjustments	Adjustment in line with Annual Accounts	Drawdown From Reserves	Reserves Budget Adjustments	Revised Budget	Actual Spend YTD	Variance		
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Employee Costs	54,070	4,635		455		59,160	59,628	(468)	-1%	overspend
Property Costs	269	20		-		289	426	(137)	-47%	overspend
Supplies and Services	13,135	6,940	(14,636)	146		5,586	6,192	(606)	-11%	overspend
Third Party Payments	39,504	3,525		-		43,029	46,520	(3,491)	-8%	overspend
Purchase Of Healthcare	1,850	702		41		2,592	2,803	(211)	-8%	overspend
Transport	556	27		-		583	447	136	23%	underspend
Family Health Services	57,253	2,181		-		59,434	58,982	452	1%	underspend
Support Services	49	-		-		49	41	8	17%	underspend
Transfer Payments (PTOB)	4,980	(2,647)		-		2,332	3,158	(825)	-35%	overspend
Resource Transfer	13,517	881	(14,397)	-		(0)	-	(0)	0%	overspend
Set Aside	37,665	1,130		-		38,795	38,795	-	0%	breakeven
Gross Expenditure	222,847	17,393	(29,033)	642	-	211,850	216,991	(5,141)	-2%	overspend
Income	(20,099)	151			(642)	(20,590)	(26,476)	5,886	-29%	underspend
NET EXPENDITURE	202,748	17,544	(29,033)	642	(642)	191,260	190,515	745	0%	underspend

Care Group	YTD Budget	In year adjustments	Adjustment in line with	Drawdown From	Reserves Budget	Revised Budget	Actual Spend YTD	Variance		
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Adults & Older People	47,050	(1,801)		235	(235)	45,250	44,121	1,129	2%	underspend
Mental Health	14,998	1,095		143	(143)	16,093	15,640	453	3%	underspend
Learning Disabilities	10,764	1,143		-	-	11,907	11,686	221	2%	underspend
Children's Services	3,893	332		-	-	4,226	3,949	277	7%	underspend
Prescribing	24,946	(329)		-	-	24,617	23,577	1,041	4%	underspend
Health Improvement & Inequalities	574	69		17	(17)	643	643	0	0%	overspend
FHS	30,658	4,354		-	-	35,012	35,012	-	0%	breakeven
Resources	2,395	1,843	(187)	247	(247)	4,051	4,694	(642)	-16%	overspend
Hosted Services	7,381	95		-	-	7,476	7,058	419	6%	underspend
Resource Transfer	13,517	881	(14,397)	-	-	(0)	-	(0)	0%	overspend
Social Care Fund	8,169	-	(8,169)	-	-	-	-	-	0%	breakeven
Set Aside	37,665	1,130		-	-	38,795	38,795	-	0%	breakeven
Other Delegated Services	738					738	738	-	0%	breakeven
COVID 19	-	8,732	(6,279)	-	-	2,453	4,604	(2,151)	0%	overspend
NET EXPENDITURE	202,748	17,544	(29,033)	642	(642)	191,260	190,515	745	0%	underspend

HSCP Revenue Budget Position
1st April 2020 to 31st March 2021

Subjective Heading	Annual Budget £000's	In year adjustments £000's	Adjustment in line with £000's	Drawdown From £000's	Reserves Budget £000's	Revised Budget £000's	Projected Spend to Year End £000's	Variance		
								£000's	%	
Employee Costs	79,870	6,937		682		87,489	88,181	(692)	-1%	overspend
Property Costs	390	31		-		421	619	(198)	-47%	overspend
Supplies and Services	19,636	10,411	(21,954)	215		8,308	9,188	(880)	-11%	overspend
Third Party Payments	57,062	5,091		-		62,153	67,195	(5,042)	-8%	overspend
Purchase Of Healthcare	2,774	1,053		61		3,888	4,204	(316)	-8%	overspend
Transport	803	39		-		842	646	196	23%	underspend
Family Health Services	85,879	3,272		-		89,151	88,473	678	1%	underspend
Support Services	71	-		-		71	59	12	17%	underspend
Transfer Payments (PTOB)	7,193	(3,824)		-		3,369	4,561	(1,192)	-35%	overspend
Resource Transfer	20,275	1,321	(21,596)	-		-	-	-	0%	breakeven
Set Aside	56,497	1,695		-		58,192	58,192	-	0%	breakeven
Gross Expenditure	330,450	26,025	(43,550)	959	-	313,884	321,318	(7,435)	-2%	overspend
Income	(29,157)	301			(959)	(29,814)	(38,316)	8,502	-29%	underspend
NET EXPENDITURE	301,293	26,326	(43,550)	959	(959)	284,069	283,002	1,067	0%	underspend

Care Group	Annual Budget £000's	In year adjustments £000's	Adjustment in line with £000's	Drawdown From £000's	Reserves Budget £000's	Revised Budget £000's	Projected Spend to Year End £000's	Variance		
								£000's	%	
Adults & Older People	68,436	(2,613)		348	(348)	65,822	64,187	1,635	2%	underspend
Mental Health	22,403	1,626		215	(215)	24,028	23,369	659	3%	underspend
Learning Disabilities	15,592	1,653		-	-	17,244	16,921	324	2%	underspend
Children's Services	5,840	499		-	-	6,339	5,924	415	7%	underspend
Prescribing	37,419	(493)		-	-	36,926	35,365	1,561	4%	underspend
Health Improvement & Inequalities	861	104		25	(25)	965	965	-	0%	breakeven
FHS	45,987	6,531		-	-	52,518	52,518	-	0%	breakeven
Resources	3,593	2,764	(281)	371	(371)	6,077	7,040	(964)	-16%	overspend
Hosted Services	11,071	143		-	-	11,214	10,586	628	6%	underspend
Resource Transfer	20,275	1,321	(21,596)	-	-	-	-	-	0%	breakeven
Social Care Fund	12,254	-	(12,254)	-	-	-	-	-	0%	breakeven
Set Aside	56,497	1,695		-	-	58,192	58,192	-	0%	breakeven
Other Delegated Services	1,066	-				1,066	1,066	-	0%	breakeven
COVID 19	-	13,098	(9,419)	-	-	3,679	6,870	(3,191)	-87%	overspend
NET EXPENDITURE	301,293	26,326	(43,550)	959	(959)	284,069	283,002	1,067	0%	underspend

Funded by:

Renfrewshire Council	73,456
NHS Greater Glasgow & Clyde	211,572
Drawdown of Earmarked Reserves	(959)
TOTAL	284,069

Appendix 2

Health Revenue Budget Position 1st April 2020 to 30th November 2020

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	Actual Spend YTD £000's	Variance		
								£000's	%	
Employee Costs	31,845	4,361	-	439	-	36,645	36,944	(298)	-1%	Overspend
Property Costs	24	20	-	-	-	44	63	(18)	-41%	Overspend
Supplies and Services	11,924	6,940	(14,636)	72	-	4,300	4,387	(87)	-2%	Overspend
Purchase Of Healthcare	1,850	702	-	41	-	2,592	2,803	(211)	-8%	Underspend
Family Health Services	57,253	2,181	-	-	-	59,434	58,982	452	1%	Underspend
Set Aside	37,665	1,130	-	-	-	38,795	38,795	-	0%	Break-even
Resource Transfer	13,517	881	(14,397)	-	-	-	-	-	-	
Gross Expenditure	154,077	16,215	(29,033)	552	-	141,810	141,973	(163)	0%	overspend
Income	(2,261)	1,499	-	-	(552)	(1,314)	(1,314)	-	0%	
NET EXPENDITURE	151,815	17,714	(29,033)	552	(552)	140,496	140,659	(163)	0%	overspend

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	Actual Spend YTD £000's	Variance		
								£000's	%	
Addiction Services	319	38	-	-	-	357	369	(12)	-3%	Overspend
Addiction Services - ADP	1,489	335	-	125	(125)	1,154	1,154	-	0%	Break-even
Adult Community Services	6,722	78	-	19	(19)	6,800	6,705	94	1%	underspend
Children's Services	3,893	332	-	-	-	4,226	3,949	277	7%	underspend
Learning Disabilities	783	30	-	-	-	813	732	81	10%	underspend
Mental Health	13,305	501	-	56	(56)	13,806	13,574	231	2%	underspend
Mental Health - Action 15	-	294	-	87	(87)	294	442	(149)	-51%	Overspend
Hosted Services	7,381	95	-	-	-	7,476	7,058	419	6%	underspend
Prescribing	24,946	329	-	-	-	24,617	23,577	1,041	4%	underspend
Gms	15,913	1,166	-	-	-	17,079	17,079	-	0%	Break-even
FHS Other	14,745	3,188	-	-	-	17,933	17,933	-	0%	Break-even
Planning & Health Improvement	574	69	-	17	(17)	643	643	-	0%	Break-even
Primary Care Improvement Prog	-	1,245	-	176	(176)	1,245	1,960	(715)	-57%	Overspend
Resources	2,395	598	(187)	72	(72)	2,806	2,734	73	3%	underspend
Set Aside	37,665	1,130	-	-	-	38,795	38,795	-	0%	Break-even
Resource Transfer	13,517	881	(14,397)	-	-	-	-	-	-	
Social Care Fund	8,169	-	(8,169)	-	-	-	-	-	-	
COVID 19	-	8,732	(6,279)	-	-	2,453	3,955	(1,503)		
NET EXPENDITURE	151,815	17,714	(29,033)	552	(552)	140,496	140,659	(163)	0%	overspend

**Health Budget Year End Position
1st April 2020 to 31st March 2021**

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 £000's	Variance		
								£000's	%	
Employee Costs	47,768	6,541		659		54,968	55,415	(447)	-1%	Underspend
Property Costs	36	31				67	94	(27)	-41%	Overspend
Supplies and Services	17,886	10,411	(21,954)	107		6,450	6,581	(131)	-2%	Overspend
Purchase Of Healthcare	2,774	1,053		61		3,888	4,204	(316)	-8%	Underspend
Family Health Services	85,879	3,272				89,151	88,473	678	1%	Underspend
Set Aside	56,497	1,695				58,192	58,192	-	0%	Break-even
Resource Transfer	20,275	1,321	(21,596)			-	-	-	-	
Gross Expenditure	231,115	24,323	(43,550)	828	-	212,716	212,959	(244)	0%	overspend
Income	(3,392)	2,248			(828)	(1,971)	(1,971)	-	-	
NET EXPENDITURE	227,723	26,571	(43,550)	828	(828)	210,744	210,988	(244)	0%	overspend

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 £000's	Variance		
								£000's	%	
Addiction Services	478	57				535	553	(18)	-3%	Overspent
Addictions Services - ADP	2,233	(502)		187	(187)	1,731	1,731	-	0%	Break-even
Adult Community Services	10,083	117		29	(29)	10,200	10,058	142	1%	underspend
Children's Services	5,840	499				6,339	5,924	415	7%	underspend
Learning Disabilities	1,175	46				1,220	1,099	122	10%	underspend
Mental Health	19,958	751		85	(85)	20,709	20,362	347	2%	underspend
Mental Health - Action 15	-	441		130	(130)	441	664	(223)	-51%	Overspent
Hosted Services	11,071	143				11,214	10,586	628	6%	underspend
Prescribing	37,419	(493)				36,926	35,365	1,561	4%	underspend
Gms	23,870	1,749				25,619	25,619	-	0%	Break-even
FHS Other	22,117	4,782				26,899	26,899	-	0%	Break-even
Planning & Health Improvement	861	104		25	(25)	965	965	-	0%	Break-even
Primary Care Improvement Prog	-	1,867		264	(264)	1,867	2,940	(1,073)	-57%	Overspent
Resources	3,593	897	(281)	107	(107)	4,210	4,100	109	3%	underspend
Set Aside	56,497	1,695				58,192	58,192	-	0%	Break-even
Resource Transfer	20,275	1,321	(21,596)			-	-	-	-	
Social Care Fund	12,254		(12,254)			-	-	-	-	
COVID 19	-	13,098	(9,419)			3,679	5,933	(2,254)	-61%	Overspent
NET EXPENDITURE	227,723	26,571	(43,550)	828	(828)	210,744	210,988	(244)	0%	overspend

Appendix 3

Adult Social Care Revenue Budget Position 1st April 2020 to 11th December 2020

Subjective Heading	YTD Budget £000's	In year adjustments £000's	Drawdown From Reserves £000's	Reserves Budget Adjustments £000's	Revised Budget £000's	Actual Spend YTD £000's	Variance		
							£000's	%	
Employee Costs	22,044	274	16		22,335	22,504	(170)	-0.8%	overspend
Property Costs	244	-	-		244	363	(118)	-48.4%	overspend
Supplies and Services	1,201	-	75		1,276	1,794	(519)	-40.6%	overspend
Third Party Payments	39,504	3,525	-		43,029	46,520	(3,491)	-8.1%	overspend
Transport	554	27	-		581	445	136	23.4%	underspend
Support Services	48	-	-		48	40	8	17.1%	underspend
Transfer Payments (PTOB)	4,322	(2,647)	-		1,675	2,500	(825)	-49.3%	overspend
Gross Expenditure	67,919	1,178	91	-	69,188	74,166	(4,978)	-7.2%	overspend
Income	(17,724)	(1,348)		(91)	(19,162)	(25,048)	5,886	-30.7%	underspend
NET EXPENDITURE	50,195	(170)	91	(91)	50,025	49,118	908	1.8%	underspend

Care Group	YTD Budget £000's	In year adjustments £000's	Drawdown From Reserves £000's	Reserves Budget Adjustments £000's	Revised Budget £000's	Actual Spend YTD £000's	Variance		
							£000's	%	
Older People	33,789	(1,866)	91	(91)	31,923	30,725	1,198	3.8%	underspend
Physical or Sensory Difficulties	4,274	271	-	-	4,545	4,737	(192)	-4.2%	overspend
Learning Difficulties	9,981	1,113	-	-	11,094	10,954	140	1.3%	underspend
Mental Health Needs	1,693	300	-	-	1,993	1,623	370	18.6%	underspend
Addiction Services	458	12	-	-	471	431	40	8.5%	underspend
COVID 19	-	-	-	-	-	649	(649)		overspend
NET EXPENDITURE	50,195	(170)	91	(91)	50,025	49,118	908	1.8%	underspend

**Adult Social Care Revenue Budget Year End Position
1st April 2020 to 31st March 2021**

Subjective Heading	Annual Budget £000's	In year adjustments £000's	Drawdown From Reserves £000's	Reserves Budget Adjustments £000's	Revised Budget £000's	Projected Spend to Year End £000's	Variance		
							£000's	%	
Employee Costs	31,842	396	23		32,261	32,506	(245)	-0.8%	overspend
Property Costs	353				353	524	(171)	-48.4%	overspend
Supplies and Services	1,735		108		1,843	2,592	(749)	-40.6%	overspend
Third Party Payments	57,062	5,091			62,153	67,195	(5,042)	-8.1%	overspend
Transport	800	39			839	643	196	23.4%	underspend
Support Services	70				70	58	12	17.1%	underspend
Transfer Payments (PTOB)	6,243	(3,824)			2,419	3,611	(1,192)	-49.3%	overspend
Gross Expenditure	98,105	1,702	131	-	99,938	107,129	(7,191)	-7.2%	overspend
Income	(25,601)	(1,947)		(131)	(27,679)	(36,181)	8,502	-30.7%	underspend
NET EXPENDITURE	72,504	(245)	131	(131)	72,259	70,948	1,311	1.8%	underspend

Care Group	Annual Budget £000's	In year adjustments £000's	Drawdown From Reserves £000's	Reserves Budget Adjustments £000's	Revised Budget £000's	Projected Spend to Year End £000's	Variance		
							£000's	%	
Older People	48,806	(2,695)	131	(131)	46,111	44,381	1,730	3.8%	underspend
Physical or Sensory Difficulties	6,174	391			6,565	6,842	(277)	-4.2%	overspend
Learning Difficulties	14,417	1,607		-	16,024	15,822	202	1.3%	underspend
Mental Health Needs	2,445	434			2,879	2,344	535	18.6%	underspend
Addiction Services	662	18			680	622	58	8.5%	underspend
COVID 19					-	937	(937)		overspend
NET EXPENDITURE	72,504	(245)	131	(131)	72,259	70,948	1,311	1.8%	underspend

Renfrewshire Council 'Other Delegated Services'
1st April 2020 to 11th December 2020

Subjective Heading	Year to Date Budget £000's	Projection to Year End £000's	Variance £000's	%	
Employee Costs	180	180	-	0%	breakeven
Property Costs	1	1	-	0%	breakeven
Supplies and Services	10	10	-	0%	breakeven
Transport	2	2	-	0%	breakeven
Support Services	1	1	-	0%	breakeven
Transfer Payments (PTOB)	658	658	-	0%	breakeven
Gross Expenditure	852	852	-	0%	breakeven
Income	(114)	(114)	-	0%	breakeven
NET EXPENDITURE	738	738	-	0%	breakeven

Client Group	Year to Date Budget £000's	Projection to Year End £000's	Variance £000's	%	
Housing Adaptations	574	574	-	0%	breakeven
Women's Aid	164	164	-	0%	breakeven
Grant Funding for Women's Aid	-	-	-	0%	breakeven
NET EXPENDITURE	738	738	-	0%	breakeven

1st April 2020 to 31st March 2021

Subjective Heading	Annual Budget £000's	Projection to Year End £000's	Variance £000's	%	
Employee Costs	260	260	-	0%	breakeven
Property Costs	1	1	-	0%	breakeven
Supplies and Services	15	15	-	0%	breakeven
Transport	3	3	-	0%	breakeven
Support Services	1	1	-	0%	breakeven
Transfer Payments (PTOB)	950	950	-	0%	breakeven
Gross Expenditure	1,230	1,230	-	0%	breakeven
Income	(164)	(164)	-	0%	breakeven
NET EXPENDITURE	1,066	1,066	-	0%	breakeven

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
NET EXPENDITURE	1,066	1,066	-	0%	breakeven

2020/21 Adult Social Care Base Budget and In-Year Adjustments	
	£k
2020/21 Renfrewshire HSCP Opening Budget:	72,504
<u>Reductions:</u>	
Transfer to ICT Budget for Care @ Home Scheduling and Monitoring Tool	-245
Adult Social Care Budget as reported @ 16th October 2020	72,259

Appendix 6

2020/21 Health Financial Allocation to Renfrewshire HSCP		£k
2020-21 Renfrewshire HSCP Financial Allocation		172,169
Add: Set Aside		57,605
less: Budget Adjustments		
Social Care Fund		-12,254
Resource Transfer		-20,618
	= base budget rolled over	196,903
Budget Uplift - 3.00%		3,752
Podiatry Staff Transfer from Acute		116
Family Health Services - Adjustment		2,558
EMIS Funding - Primary Care Screening		19
Transfer of PCIP Pharmacy Budget Delayed		-288
Transfer of Historical Pharmacy Budget Delayed		-654
Non-Recurring:		
Cognitive Behavioural Therapist Posts - Psychology review		35
EMIS Funding - Primary Care Screening		71
GMS COVID Funding		620
Local Authority COVID Allocation		1,667
Transfer to Social Care Local Authority COVID Allocation		-1,667
Budget allocated as per 2020-21 Financial Allocation 31st May 2020		203,132
Budget Adjustments posted in month 3		
Adjustment to Resource Transfer		-978
Transfer of MH Liaison Service to Glasgow		-212
Scottish Living Wage Uplift		281
Transfer to Scottish Living Wage to Social Care		-281
HOSPICES - LOSS OF INCOME		693
Budget allocated as per 2020-21 Financial Allocation 30th June 2020		202,634
Budget Adjustments posted in month 4		
Non-Recurring:		
SESP Funding 20-21		305
Podiatry Transfer		-2
Budget allocated as per 2020-21 Financial Allocation 31st July 2020		202,937
Budget Adjustments posted in month 5		
Non-Recurring:		
Tranche 1 - Primary Care Improvement Funding		1,603
GMS COVID Funding		129
GMS Non Cash Limited Adjustment		2,081
Budget allocated as per 2020-21 Financial Allocation 31st August 2020		206,750
Budget Adjustments posted in month 6		
Transfer of GOS Contractor Payments to Central GMS		-385
Non-Recurring:		
GMS Covid Funding		10
Mental health Action 15 Funding - Tranche 1		441
Scottish Government Funding Covid		8,722
Transfer to Social Care Local Authority Covid Allocation		-6,518
Budget allocated as per 2020-21 Financial Allocation 30th September 2020		209,020
Budget Adjustments posted in month 7		
Additions:		
Set Aside Adjustment in line with Allocation Letter		587
Outcomes Frameworks Funding Reduction		-21
Global Tariff Swap Reduction - Prescribing		-1,574
Non-Recurring:		
GP Premises Improvement Fund		51
Transfer of Primary Care Baseline funding		302
GMS COVID Funding		4
Mental Health Bundle		291
Drug Death Monies		141
Budget allocated as per 2020-21 Financial Allocation 31st October 2020		208,800
Budget Adjustments posted in month 8		
FHS Adjustment - Anticipated Pharmacy Ncl 2020		1,339
FHS Adjustment - Reduce Dent Inc		-225
Non-Recurring:		
Tobacco Prevention Funding from Scottish Government		34
Scottish Government Funding COVID		782
GMS COVID Funding		14
Budget allocated as per 2020-21 Financial Allocation 30th November 2020		210,744

Scottish Government Funding Streams

Funding Description	2018/19				2019/20					2020/21					Total	
	Per Allocation Letter	Received 1 st /2 nd Tranche	Balance held by SG (Variance)	Transfer to Earmarked Reserves	Per Allocation Letter	Received @ 31st March	Balance held by SG (Variance)	Drawdown from Reserves	Transfer to Earmarked Reserves	Per Allocation Letter	Received @ 30th November 2020	Balance held by SG (Variance)	Drawdown from Reserves	Transfer to Earmarked Reserves	Balance held by SG (Variance)	Balance Earmarked Reserves as at 30th November 2020
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
PCIF	1.554	1.465	0.089	-0.792	1.861	0.931	0.930	0.792	-0.264	3.735	1.867	1.868	0.264	0.000	2.887	0.000
Action 15	0.374	0.333	0.041	-0.306	0.575	0.097	0.478	0.306	-0.130	0.814	0.441	0.373	0.130	0.000	0.892	0.000
ADP	2.139	2.139	0.000	-0.321	2.229	2.229	0.000	0.066	-0.453	2.308	1.731	0.577	0.187	0.000	0.577	0.521
TOTAL	4.067	3.937	0.130	-1.419	4.665	3.257	1.408	1.164	-0.847	6.857	4.039	2.818	0.581	0.000	4.356	0.521

Allocation held by Scottish Government relating to previous years will be released at the discretion of the government and if additional qualifying spend incurred.

Appendix 8

Movement in Reserves

Earmarked Reserves	Opening Position 2020/21	Amounts Drawn Down in 2020/21	New Reserves	Closing Position 2020/21	Movement in Reserves 2020/21	To be Drawn Down 2020/21 c.£000's	To be Drawn Down 2021/22	To be Drawn Down 2022/23	Ongoing
	£000's	£000's	£000's	£000's	£000's				
PCTF Monies Allocated for Tests of Change and GP Support	380	-91		289	-91	21	✓		
Primary Care Improvement Program (19/20)_(20/21)	264	-264		0	-264	264			
GP Premises Fund - Renfrewshire share of NHSGGC funding for GP premises improvement	277	-37		239	-37		✓		
District Nurse Rolling Recruitment Programme	202	-8		194	-8				✓
Prescribing	1,000			1,000	0		✓	✓	
ADP Funding	708	-187		521	-187		✓		
Facilitation of Multi-Discp teams in GP Practices - Renfrewshire Share of NHSGGC Programme	49			49	0		✓		
Tec Grant	20			20	0		✓		
Funding to Mitigate Any Shortfalls in Delivery of Approved Savings from Prior Years	1,080			1,080	0		✓		
Health Visiting	32			32	0		✓		
Mental Health Improvement Works	150			150	0		✓		
Mental Health Action 15 (19/20)_(20/21)	130	-130		0	-130	130			
Mental Health Strategy Interim Support Pending Completion of Psychology Review	115	-85		30	-85	45	✓		
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				✓
ICT Swift Update Costs	27			27	0		✓		
Information Communcation Funding - Care @ Home Scheduling System	882	-131		752	-131		✓	✓	
Training for Mental Health Officers in HSCP	288			288	0		✓	✓	
Mile End Refurbishment	89			89	0		✓		
LA Care Home Refurbishment	300			300	0		✓		
Eclipse Support Costs (2 Year)	156			156	0		✓	✓	
Care @ Home Refurbishment and Uniform Replacement	24			24	0		✓		
Renfrewshire Wide Prevention and Early Intervention Programme	100	-25		75	-25		✓	✓	
Henry Programme - Pre 5 Obesity Training	15			15	0		✓		
TOTAL EARMARKED RESERVES	8,116	-959	0	7,158	-958	460			

General Reserves	Opening Position 2019/20	Amounts Drawn Down in 2019/20	New Reserves	Closing Position 2019/20	Movement in Reserves 2019/20
	£000's	£000's	£000's	£000's	£000's
Renfrewshire HSCP - Health delegated budget under spend carried forward	1,401			1,401	0
TOTAL GENERAL RESERVES	1,401	0	0	1,401	0
OVERALL RESERVES POSITION	9,517	-959	0	8,559	-958

**HSCP Vacancy Position at 13 November 2020
Per Client Group**

Care Group	Health	Adult	TOTAL
	# Current Vacancies FTE	# Current Vacancies FTE	# vacancies FTE
Adults & Older People	4.53	85.26	89.79
Mental Health	35.16	5.71	40.87
Learning Disabilities	1.30	9.86	11.16
Children's Services	6.91		6.91
Health Improvement & Inequalities			-
Resources	1.80		1.80
Hosted Services	5.30		5.30
TOTAL	55.00	100.83	155.83

**HSCP Vacancy Position at 13 November 2020
Per Job Description**

Job Description	Health	Adult	TOTAL
	# Current Vacancies FTE	# Current Vacancies FTE	# vacancies FTE
Admin & Clerical	1.80		1.80
Adult Services Co-ordinator		4.50	4.50
Care Assistant		0.54	0.54
Care at Home Team Manager		1.00	1.00
Caretaker		1.19	1.19
Change & Improvement Officer		1.00	1.00
Community Alarm Responder		5.68	5.68
Community Alarm Responder (Night)		0.81	0.81
Community Meals Driver		2.33	2.33
Data Quality Assistant		2.00	2.00
Day Care Officer		1.24	1.24
Day Service Assistant		4.08	4.08
Day Service Officer		0.59	0.59
Depute Manager		1.00	1.00
Dietetics	0.40		0.40
Escort/ Attendant		0.57	0.57
Finance, Planning & Improvement Manager		1.00	1.00
Home Care Team Leader		3.79	3.79
Home Care Worker		42.16	42.16
Medical & Dental			-
Mental Health Support Worker		0.19	0.19
Nursing Staff - Trained	24.55		24.55
Nursing Staff - Untrained	12.99		12.99
Occupational Therapist	2.60		2.60
Occupational Therapist Assistant	1.10		1.10
Operations Manager		1.00	1.00
Physiotherapist - Assistant	0.50		0.50
Podiatrist	5.30		5.30
Practical Support Team Member		1.03	1.03
Programme Management Officer		1.00	1.00
Psychology	4.60		4.60
Rehabilitation Officer		0.50	0.50
Senior Day Care Officer		0.50	0.50
Senior Social Worker		1.00	1.00
Service Co-ordinator		1.00	1.00
Service Delivery Scheduler		3.05	3.05
Social Care Assistant		5.93	5.93
Social Care Assistant (Nights)		1.25	1.25
Social Care Worker		1.75	1.75
Social Care Worker (Nights)		0.88	0.88
Social Work Assistant		1.00	1.00
Social Work Team Leader		1.00	1.00
Social Worker		2.89	2.89
Speech & Language Therapist	0.66		0.66
Team Leader		1.00	1.00
Team Manager		2.38	2.38
Technical Instrutor	0.5		0.50
TOTAL	55.00	100.83	155.83