

To: Renfrewshire Integration Joint Board

On: 25 June 2021

Report by: Chief Finance Officer

Heading: Financial Report 1 April 2020 to 31 March 2021

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

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 2020/21, and, to seek approval for the transfer of funds to reserves to allow completion of the IJB's accounts by the statutory deadline of 30 November 2021.
- 1.2. As highlighted to members throughout financial year 2020/21, 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 is 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 as previously highlighted to members will require ongoing review and realignment.
- 1.3. The table in paragraph 3.2, includes detail of the costs 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.

2. Recommendations

It is recommended that the IJB:

1. Note the year-end financial position; and
2. Approve the proposed transfers to Earmarked and General Reserves in Section 10 and Appendix 10 of this report.

3. Summary

- 3.1. Budget monitoring throughout 2020/21 has shown the IJB projecting an underspend, prior to the transfer of year end balances to General and Earmarked Reserves at the financial year end.

- 3.2. As detailed in the following table, the IJB final outturn was an underspend of £8,396k (prior to the transfer of year end balances to Reserves) including the net impact of delivering additional services as part of the IJB's response to COVID-19, and for which additional funding was provided by the Scottish Government at regular intervals.

Division	Year End Outturn (prior to the transfer of balances to Reserves)	Year End Outturn
Total Renfrewshire HSCP (excluding COVID-19)	Underspend £6,078k	Breakeven
Other Delegated Services	Underspend £285k	Underspend £285k
TOTAL	Underspend £6,363k	Underspend £285k
COVID-19	Underspend £2,033k	Breakeven
TOTAL (inclusive of COVID-19)	Underspend £8,396k	Underspend £285k

- 3.3. The IJB's response to COVID-19 in 2020/21, accounts for £2,033k of the overall underspend position. This reflects funding in advance of need which will be placed in an earmarked reserve to address Covid-19 expenditure commitments in 2021/22.

- 3.4. Beyond this, there are a number of reasons for the HSCP operational underspend of £6,078k this year, and these include:

- **Employee costs net underspend of £2,997k :**
reflects ongoing challenges in filling vacant posts across service areas. For a wide range of posts we have tried to recruit on a number of occasions but have been unsuccessful due to limits on the number of people with the necessary skills for specialist posts and in recruiting for roles in social care such as Care at Home. These are issues that are being faced by IJBs across Scotland, not only in Renfrewshire.
- **Prescribing: net underspend of £1,112k:**
Prescribing volumes have been lower this year than in previous years due to the changes to GP appointments caused by COVID-19. The IJB also saw a higher than expected return from discounts and rebates which contributed to the financial position. Prescribing budgets are very volatile and are worked out each year based on previous experience and assumptions on what is expected in that year, meaning that the actual spend can vary significantly from planned budgets.
- **3rd Party Payments: net underspend of £827k:**
This is mainly in relation to purchased care home placements, reflecting the impact of COVID-19 on the ability of care homes to take new admissions due to outbreaks and infection control issues. In addition, greater numbers of clients are choosing to remain at home for longer. Occupancy levels for 2020/21 were 13.6% below those of the previous year.
- The delivery of some agreed projects has also had to be slowed or delayed due to COVID-19 and the ongoing pandemic response. This has a particular impact where funding is ringfenced for specific activity which has not been able to progress as planned.

- 3.5. The financial outlook for the IJB for 2021/22 onwards will be extremely challenging. The IJB's transformation programme was paused because of the pandemic, with all of our staff focused on the continued delivery of safe and effective services and additional COVID-19 services such as the vaccination programme.
- 3.6. The transformation programme will be central to us achieving financial sustainability in the medium term, and these unavoidable delays mean that we need to address financial challenges through other means. If required, general reserves will need to be used to offset any unexpected financial pressures in 2021/22 while the IJB develops its transformation programme (where and when possible).
- 3.7. The key pressures are highlighted in section 4.
- 3.8. 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. Final Outturn

Division	Year End Outturn (prior to the transfer of balances to Reserves)	Year End Outturn
Total Renfrewshire HSCP (excluding COVID-19)	Underspend £6,078k	Breakeven

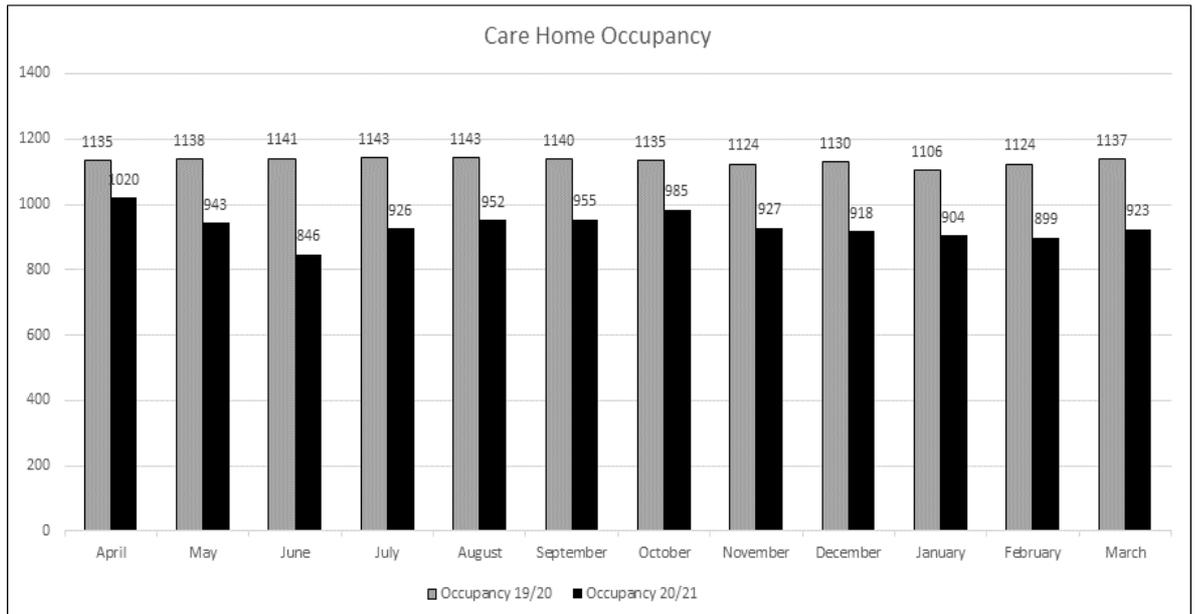
- 4.1. The overall net underspend for the HSCP (excluding COVID-19) at 31 March 2021 was an underspend of £6,078k (prior to the transfer of year end balances to Reserves). This position is in line with budget monitoring reports to the IJB throughout 2020/21 which projected a significant underspend prior to the transfer of balances to General and Earmarked Reserves at the financial year end.
- 4.2. The final HSCP outturn position includes the drawdown of £1,446k from earmarked reserves as detailed in the following table and in Appendix 10.

HSCP Funded Earmarked Reserves	Amounts Drawn Down in 2020/21
	£000's
Tec Grant	-20
ICT Swift Update Costs	-27
Information Communication Funding - Care @ Home Scheduling System	-150
ICT / Systems Related:	-197
Care @ Home Refurbishment and Uniform Replacement	-24
Premises Related:	-24
PCTF Monies Allocated for Tests of Change and GP Support	-111
District Nurse Rolling Recruitment Programme	-8
Mental Health Strategy Interim Support Pending Completion of Psychology Review	-115
Renfrewshire Wide Prevention and Early Intervention Programme	-100
Other:	-334
TOTAL HSCP FUNDED EARMARKED RESERVES	-555
Primary Care Improvement Program (19/20) (20/21)	-264
GP Premises Fund - Renfrewshire share of NHSGGC funding for GP premises improvement	-152
ADP Funding	-344
Mental Health Action 15 (19/20) (20/21)	-130
Scottish Government Ring Fenced Monies	-890
TOTAL EARMARKED RESERVES	-1,446

- 4.3. The main broad themes of the year end outturn are in line with those previously reported to members and include:

Adults and Older People	Year End Outturn
	Underspend £1,721k

- 4.4. 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* – as predicted, the Care Home budget delivered a significant underspend in 2020/21 which offset pressures within the Care at Home service. This reflected the impact of COVID-19 on the ability of care homes to take new admissions. As a result of outbreaks and infection control issues within the care homes, along with greater numbers of clients choosing to remain at home for longer, occupancy levels for 2020/21 were 13.6% below those of the previous year (as highlighted in the following graph). It is expected that as we come out of the pandemic and the situation improves, occupancy levels will start to rise.



- *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, in addition, a number of supplies budgets were underspent reflective of services operating at a reduced capacity during the pandemic.

Mental Health Services	Year End Outturn
	Underspend £922k

4.5. As highlighted throughout 2020/21, 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).

Learning Disabilities	Year End Outturn
	Underspend £334k

4.6. The underspend within Learning Disabilities is mainly due to vacancies across all areas of the service which offset overspends within the Adult placement budget reflecting the impact of increasing demand.

Children's Services	Year End Outturn
	Underspend £539k

4.7. 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 End Outturn
	Underspend £661k

- 4.8. The underspend within Resources is due to a combination of vacancies within Administration services which are in the process of being recruited to, along with underspends in relation to: the Primary Care Improvement Programme, and, GP Premises funds, which have been transferred to earmarked reserves in line with SG guidance and will be drawn down as required.

Hosted Services	Year End Outturn
	Underspend £589k

- 4.9. 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 temporarily cease some services over the past few months reduced spend on single use instruments within the Podiatry service.

Prescribing	Year End Outturn
	Underspend £1,112k

- 4.10. This positive year-end outturn position is due to a combination of factors which are summarised in the following table.

Spend Type	Variance	
	£'000	
Schedule 4 GIC (Gross Ingredient Cost - Main GP Prescribing Budget)	464.00	underspend
Invest to Save	13.80	underspend
Prescribing Contingency (includes transfer to Earmarked Reserves)	452.40	underspend
Gross Expenditure	930.20	underspend
Recovery of Discounts and Rebates	181.90	underspend
Net Position	1,112.10	underspend

Prescribing volumes were lower throughout 2020/21 than in previous years due to changes to GP appointments caused by COVID-19. This helped to negate the impact of higher prices due to short supply. The IJB also saw a higher than expected return from discounts and rebates which contributed to the overall financial position.

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) has been responding to the COVID-19 pandemic.
- 5.2. Throughout 2020/21, the CFO regularly provided estimated costs to the Scottish Government through our Local Mobilisation Plan supported by an associated Financial Tracker. This fed into the collective NHSGGC response together with our five partner HSCPs in the NHSGGC Board wide area. These reflected regularly updated guidance from the Scottish Government regarding changes to provider sustainability payments.

- 5.3. The following table summarises the main areas of expenditure which the HSCP incurred in 2020/21, these include: provider sustainability payments; loss of income; and, the cost of savings which were delayed in their implementation.
- 5.4. In 2020/21, a total of £14.077m was spent responding to COVID-19, of which £5.035m relates to health services, and, £9.042m relates to adult social care services.

Total Costs at 31/03/21							
Description of Cost Type	Health			Adult Social Care			TOTAL £000's
	Costs Incurred to Date £000's	Estimate of Future Commitments £000's	Total Costs £000's	Costs Incurred to Date £000's	Estimate of Future Commitments £000's	Total Costs £000's	
	Additional Staff Costs	930	-	930	1,098	-	
Provider Sustainability Costs	-	-	-	4,820	-	4,820	4,820
PPE	49	-	49	717	-	717	766
Delayed Discharge & Care at Home	-	-	-	390	-	390	390
Community Hubs	1,085	-	1,085	-	-	-	1,085
Hospices Loss of Income	1,468	-	1,468	-	-	-	1,468
Unachieved Savings	-	-	-	-	-	-	-
Loss of Income	-	-	-	538	-	538	538
FHS costs	859	-	859	-	-	-	859
Other Costs	644	-	644	1,479	-	1,479	2,123
TOTAL	5,035	-	5,035	9,042	-	9,042	14,077
Transfers to reserves							
- COVID Winter Planning	1,649	-	1,649	-	-	-	1,649
- COVID Integrated Authority Support	5,247	-	5,247	-	-	-	5,247
- COVID Community Living Change	697	-	697	-	-	-	697
TOTAL	12,628	-	12,628	9,042	-	9,042	21,670

- 5.5. During the last quarter of 2020/21, the Scottish Government allocated funding in respect of likely costs which will be incurred in the early part of 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 routed through NHS GGC and passed through to the IJB. The following table shows that in total, funding of £21.670m was received in 2020/21 (including Hospices), leaving a surplus of £7.593m, this position reflects funding in advance of need which has been placed in an earmarked reserve to address Covid-19 expenditure commitments in 2021/22.

Confirmed Funding Sources to Support the HSCP's COVID-19 Response	£000's
Allocation of funding for Adult Services	9,042
Allocation of funding for Health	11,160
Hospice Funding Allocation (Accord and St Vincent's)	1,468
Total Confirmed Funding to date	21,670
Less: Costs @ 31/03/2021	14,077
= Surplus (Deficit)	7,593
Transfers to reserves:	
- COVID Winter Planning	-1,649
- COVID Integrated Authority Support	-5,247
- COVID Community Living Change	-697
	-7,593
= Surplus (Deficit)	0

6. Current Vacancy Position

- 6.1. As highlighted throughout section 4, and Appendices 1 to 4 of this report, Employee Costs are projecting a significant underspend throughout all services. Recruitment continues to represent a challenge both in terms of timescales to recruit and the availability of the skills mix required within the workforce market, especially in the current pandemic.
- 6.2. Appendices 11 and 12 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 8.
- 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

Description	Full Year Budget £000's	Final Outturn £000's	Variance £000's
Housing Adaptations	829	544	285
Women's Aid	222	222	0
Total	1,051	766	285

- 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 final outturn position to 31 March 2021 was an underspend of £285k.

9. Services Hosted by other HSCP's

- 9.1. Appendix 9 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. Reserves

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

- 10.2. The impact of COVID-19 on the ability of both the HSCP and our providers to respond to service demand during this period has meant that many services have been required to prioritise service delivery to critical only, resulting in underspends within some service areas. However, as lockdown restrictions are eased, expenditure within these areas will start to increase, it is therefore essential that as part of the IJB's financial planning for 2021/22 that funding is held in reserves to meet the costs associated with any unmet need which has arisen over the past year.

10.3. Proposed Increase to General Reserves

- 10.3.1. Despite the positive outturn for 2020/21 in part due to very late and significant additional ring fenced funding announcements from the Scottish government at the end of January and the middle of February, it is vital that the IJB maintains sufficient unallocated reserves to provide an appropriate degree of financial protection and immediate financial resilience moving forward, and that the level of unallocated reserves held is guided by the risk profile faced by the IJB. Audit Scotland will continue to closely monitor the IJB's position in respect of unallocated reserves as part of their wider assessment of the IJB's financial stability and resilience, and, to ensure unallocated reserves remain at an appropriately prudent level.

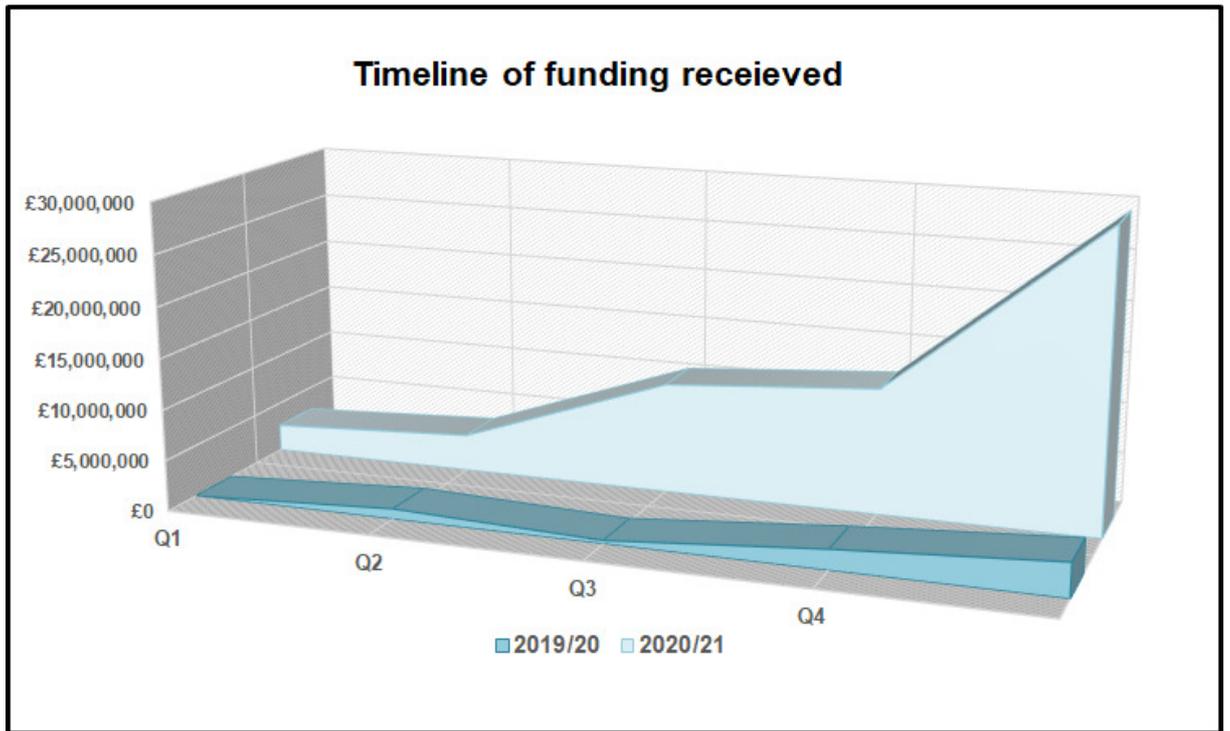
- 10.3.2. Members are reminded that the IJB reserves policy allows for flexibility in terms of potential fluctuations. This allows for the IJB to increase unallocated reserve balances significantly where resources permit, providing future financial resilience for those years where the level of resources available to the IJB may be significantly constrained and will require a draw down from unallocated reserves in order to deliver financial balance.

- 10.3.3. In March 2021 the IJB approved the CFO's 2021-22 Delegated Health and Social Care Budget report. This included approval of "an increase to the IJB's unallocated reserves into 2021/22 through the appropriate utilisation of permitted financial flexibilities, in order to protect the financial resilience of the IJB in the context of an increased financial risk profile".

- 10.3.4. In line with the IJB's Reserves Policy, and the above approval in March 2021 of an increase to the IJB's unallocated reserves into 2021/22, members are asked to approve the transfer of £4.380m from the 2020/21 in year underspend to General Reserves. The closing balance for the IJB's General Reserve would then rise to £5.781m which equates to c2% of the IJB's net budget (including set aside), bringing this in line with the targeted 2% in the IJB's Reserve Policy.

10.4. **Proposed Increases to Earmarked Reserves**

- 10.4.1. 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. This includes Mental Health, Primary Care and Alcohol and Drugs services and, COVID-19 funding. The Scottish Government have agreed a flexible funding approach for these priorities whereby these reserves are accessed first before any further funding is released (reference appendix 13).
- 10.4.2. As highlighted above, the significant increase to reserves this year is directly related to Covid 19, the impact that this has had on committed areas of work and the funding required to respond to the pandemic. For members information and to provide further background on the position for IJB's across Scotland, a copy of an accompaniment to the Integrated Authority Consolidated End of Year Reporting 2020/21 is included in appendix 14. This letter further articulates the position in relation to reserves and describes the situation for 2020/21 and 2021/22 in particular, given the impact of the pandemic. This letter sets out the wider context of the legal powers which enable Local Government, including Integration Authorities (IAs), to hold reserves. As highlighted earlier in this report, as we approached the financial year end for 2020/21, a number of Ministerial announcements were made which resulted in additional funding for Local Government and IAs in 2020/21. This means that significant sums were awarded as general revenue through allocations and redeterminations in the last quarter of 2020/21. This utilised one of the unique powers that Local Government has and ensured that Scottish Government did not breach its own carry forward restrictions.
- 10.4.3. During February and March 2021, the IJB received additional funding from the Scottish Government relating to COVID-19, ADP, Action 15 and PCIP. This together with the in-year underspend on Health and Social Care means that, in line with many other IJBs, the IJB reserves have increased significantly in year. For Renfrewshire this was by a net £17.489m.”
- 10.4.4. As highlighted in 10.4.1, these ring-fenced funding allocations are to meet specific commitments and must be carried forward to meet the conditions attached to their receipt. Members will be aware that the amounts allocated in 2020/21 are significantly higher than in previous years, reflecting additional funding allocated in 2020/21 to implement national policy commitments. The level of funding to be carried forward via earmarked reserves is also reflective of the timing of when this funding was received, and the limitations in delivering full spend prior to the financial year end.
- 10.4.5. The following graph illustrates the timeline of when funding was received, with 36.8%, £10.9m being received in Quarter 3 and 41.9%, £12.4m in Quarter 4.



10.4.6. In closing the annual accounts and in line with the IJB's Reserves Policy, members are therefore asked to approve the creation of an additional £3.631m of earmarked reserves detailed in the following table which will be drawn down in line with their relevant spending profile and where relevant in line with the flexible funding approach agreed with the Scottish Government:

- Part 1 of the table identifies £1,248k of funding recommended to be carried forward to deliver on specific projects within the partnership:
 - Carry forward of TEC grant from previous years in line with grant conditions: £98k
 - Mental Health Improvement works required per Health and Safety Executive requirements: £245k
 - Primary Care Support Building Works: dilapidation and adaptations costs associated with moves to different premises £30k
 - Primary Care Transformation Fund GP Support: cost to support IT equipment/infrastructure: £30k
 - Increase in funding to meet future costs of DN training and recruitment: £25k
 - Care at Home temporary post to provide senior leadership for a fixed 2-year period to take forward business critical Care at Home workstreams: £206k
 - HSCP Respiratory Nursing - Additional Investment in Respiratory Services - respiratory service referrals have increased exponentially over recent years, particularly in relation to prevention of admission for patients with Chronic Respiratory Disease, in addition, implications of Covid 19 have been significant for this cohort of patients. Refer to IJB paper "Scottish Government Investment for District Nursing: Renfrewshire HSCP Plan": £421k
 - Renfrewshire Wide Prevention and Early Intervention Programme c/f of Grant monies approved by the IJB in respect of "Implementing a community-led approach to improving health and wellbeing"(ref Recovery and Renewal Planning Update 29 January 2021): £193k

- Part 2 of the table identifies £2.383m of funding to be carried forward to deliver on SG funded local and national priorities

(note in order to show the impact on the IJB's reserves position these have been included in Appendix 10 and show as awaiting approval.)

HSCP Funded Earmarked Reserves	New Reserves
	Awaiting IJB Approval
	£000's
Tec Grant	98
ICT / Systems Related:	98
Mental Health Improvement Works	245
Primary Care Support Building Works	30
Premises Related:	275
PCTF Monies Allocated for Tests of Change and GP Support	30
District Nurse Rolling Recruitment Programme	25
Care @ Home Senior Lead (2 Year Funding)	206
HSCP Respiratory Nursing	421
Renfrewshire Wide Prevention and Early Intervention Programme	193
Other:	875
TOTAL HSCP FUNDED EARMARKED RESERVES	1,248
Primary Care Improvement Program (19/20)_(20/21)	211
GP Premises Fund - Renfrewshire share of NHSGGC funding for GP premises improvement	49
ADP Funding	-100
Drug Death Task Force	13
Mental Health Action 15 (19/20)_(20/21)	109
Adult Support and Protection Grant	68
Covid - Integration Authority Support	2,033
Scottish Government Ring Fenced Monies	2,383
TOTAL EARMARKED RESERVES	3,631

Implications of the Report

- Financial** – Financial implications are discussed in full in the report above.
- HR & Organisational Development** – none
- Community Planning** - none
- Legal** – This is in line with Renfrewshire IJB's Integration Scheme
- Property/Assets** – none.
- Information Technology** – none
- 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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Any enquiries regarding this paper should be directed to Sarah Lavers, Chief Finance Officer (Sarah.Lavers@renfrewshire.gov.uk)

Direction from the Integration Joint Board

1.	Reference Number	250621-04
2.	Date Direction issued by IJB	25 June 2021
3.	Date from which Direction takes effect	25 June 2021
4.	Direction to	Renfrewshire Council
5.	Does the Direction supersede, amend or cancel a previous Direction – if yes include IJB reference number	No
6.	Functions covered by the Direction	All functions delegated to the IJB from Renfrewshire Council and NHS Greater Glasgow and Clyde
7.	Full text of Direction	Renfrewshire Council is directed to carry forward reserves totalling £27.007m on behalf of the IJB as outlined in the report and Appendix 10.
8.	Budget allocated by IJB to carry out Direction.	£27.007m in reserves carried forward.
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	June 2022.

Appendix 1

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

Subjective Heading	Annual Budget	In year adjustments	Adjustment in line with Annual Accounts	Drawdown From Reserves		Revised Budget	Spend to Year End (before movements to reserves)	Revised Variance	Budget Adjustment for Reserves	Revised Budget	Adjustment to Reserves	Actual Year End (reflecting movements to Reserves)	Variance		
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£'000's	£'000's	£'000's	£000's	£000's	£000's	%	
Employee Costs	79,841	10,806		814		91,460	89,143	2,317	(919)	90,541	(559)	89,686	855	1%	underspend
Property Costs	389	527		-		916	1,267	(352)	-	916	-	1,267	(352)	-38%	overspend
Supplies and Services	19,624	25,092	(21,577)	571		23,710	22,316	1,395	-	23,710	(5,363)	27,695	(3,984)	-17%	overspend
Third Party Payments	57,062	16,196		-		73,258	77,687	(4,429)	(649)	72,609	-	77,687	(5,078)	-7%	overspend
Purchase Of Healthcare	2,774	1,877	-	61	-	4,713	4,717	(5)	-	4,713	-	4,717	(5)	0%	overspend
Transport	800	57		-		857	495	362	(269)	588	-	495	93	16%	underspend
Family Health Services	85,879	5,196	-	-	-	91,075	89,971	1,104	-	91,075	-	89,971	1,104	1%	underspend
Support Services	70	-		-		70	72	(2)	-	70	-	72	(2)	-3%	overspend
Transfer Payments (PTOB)	7,187	(1,308)		-		5,879	6,765	(886)	1,691	7,570	(2,189)	8,954	(1,384)	-18%	overspend
Resource Transfer	20,275	1,812	(22,087)	-	-	-	-	-	-	-	-	-	-	0%	breakeven
Set Aside	56,497	8,241	-	-	-	64,738	64,738	-	-	64,738	-	64,738	-	0%	breakeven
GROSS EXPENDITURE	330,398	68,496	(43,664)	1,446	-	356,676	357,171	(495)	(146)	356,530	(8,111)	365,282	(8,752)	-2%	overspend
Income	(29,120)	(29,564)	9,042		(1,446)	(51,087)	(59,978)	8,891	146	(50,941)	-	(59,978)	9,037	-18%	underspend
NET EXPENDITURE	301,278	38,932	(34,622)	1,446	(1,446)	305,589	297,193	8,396	-	305,589	(8,111)	305,304	285	0%	breakeven

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

Care Group	Annual Budget	In year adjustments	Adjustment in line with Annual Accounts	Drawdown From Reserves	Reserves Budget Adjustments Before Year End Reserve Adjustments	Revised Budget	Spend to Year End (before movements to reserves)	Revised Variance	Budget Adjustment for Reserves	Revised Budget	Adjustment to Reserves	Actual Year End (reflecting movements to Reserves)	Variance		
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£'000's	£'000's	£'000's	£000's	£000's	£000's	%	
Adults & Older People	68,436	(12,260)		575	(575)	56,176	54,455	1,721	594	56,770	(2,227)	56,682	88	0%	underspend
Mental Health	22,403	3,727		245	(245)	26,130	25,208	922	(209)	25,921	(109)	25,317	604	2%	underspend
Learning Disabilities	15,592	1,988		-	-	17,579	17,245	334	(385)	17,194	-	17,245	(51)	0%	overspend
Children's Services	5,840	642	-	-	-	6,482	5,943	539	-	6,482	-	5,943	539	8%	underspend
Prescribing	37,419	(493)	-	-	-	36,926	35,814	1,112	-	36,926	-	35,814	1,112	3%	underspend
Health Improvement & Inequalities	861	121	-	100	(100)	983	790	193	-	983	(193)	983	-	0%	breakeven
FHS	45,987	7,371	-	-	-	53,358	53,351	7	-	53,358	-	53,351	7	0%	underspend
Resources	3,593	5,786	(281)	526	(526)	9,099	8,438	661	-	9,099	(3,549)	11,987	(2,888)	-32%	overspend
Hosted Services	11,071	328	-	-	-	11,399	10,810	589	-	11,399	-	10,810	589	5%	underspend
Resource Transfer	20,275	1,812	(22,087)	-	-	-	-	-	-	-	-	-	-	0%	breakeven
Social Care Fund	12,254	-	(12,254)	-	-	-	-	-	-	-	-	-	-	0%	breakeven
Set Aside	56,497	8,241	-	-	-	64,738	64,738	-	-	64,738	-	64,738	-	0%	breakeven
NET EXPENDITURE (before delegated services)	300,227	17,263	(34,622)	1,446	(1,446)	282,868	276,790	6,078	-	282,868	(6,078)	282,868	0	0%	breakeven
Other Delegated Services	1,051					1,051	766	285		1,051		766	285	27%	underspend
NET EXPENDITURE before COVID	301,278	17,263	(34,622)	1,446	(1,446)	283,919	277,556	6,363	-	283,919	(6,078)	283,634	285	0%	underspend
COVID 19	-	21,670	-	-	-	21,670	19,637	2,033	-	21,670	(2,033)	21,670	-	0%	breakeven
NET EXPENDITURE	301,278	38,932	(34,622)	1,446	(1,446)	305,589	297,193	8,396	-	305,589	(8,111)	305,304	285	0%	underspend

Appendix 2

HSCP Revenue Budget Position (not including COVID-19) 1st April 2020 to 31st March 2021

Subjective Heading	Annual Budget	In year adjustments	Adjustment in line with Annual Accounts	Drawdown From Reserves	Revised Budget Before Year End Reserve Adjustments	Revised Budget	Spend to Year End (before movements to reserves)	Revised Variance	Budget Adjustment for Reserves	Revised Budget	Adjustment to Reserves	Actual Year End (reflecting movements to Reserves)	Variance		
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£'000's	£'000's	£'000's	£000's	£000's	£000's	%	
Employee Costs	79,841	8,144		814		88,799	85,802	2,997	(919)	87,880	(119)	85,905	1,975	2%	underspend
Property Costs	389	503		-		892	1,022	(130)	-	892	-	1,022	(130)	-15%	overspend
Supplies and Services	19,624	4,997	(12,535)	571		12,657	12,078	579	-	12,657	(3,770)	15,864	(3,207)	-25%	overspend
Third Party Payments	57,062	16,196		-		73,258	72,432	827	(649)	72,610	-	72,432	178	0%	underspend
Purchase Of Healthcare	2,774	385	-	61		3,220	3,224	(4)	-	3,220	-	3,224	(4)	0%	overspend
Transport	800	57		-		857	489	368	(269)	588	-	489	99	17%	underspend
Family Health Services	85,879	4,338	-	-		90,217	89,112	1,105	-	90,217	-	89,112	1,105	1%	underspend
Support Services	70	-				70	72	(2)	-	70	-	72	(2)	-3%	overspend
Transfer Payments (PTOB)	7,187	(1,308)				5,879	5,105	774	1,691	7,570	(2,189)	7,294	276	4%	underspend
Resource Transfer	20,275	1,812	(22,087)	-		0	-	0	-	0	-	-	0	100%	overspend
Set Aside	56,497	8,241	-	-		64,738	64,738	-	-	64,738	-	64,738	-	0%	breakeven
GROSS EXPENDITURE	330,398	43,365	(34,622)	1,446	-	340,587	334,073	6,514	(146)	340,442	(6,078)	340,151	288	0%	underspend
Income	(29,120)	(17,060)			(1,446)	(47,626)	(47,476)	(150)	146	(47,480)	-	(47,476)	(3)	0%	overspend
NET EXPENDITURE	301,278	26,305	(34,622)	1,446	(1,446)	292,961	286,598	6,363	-	292,961	(6,078)	292,676	285	0%	breakeven

HSCP Revenue Budget Position (not including COVID-19)

1st April 2020 to 31st March 2021

Care Group	Annual Budget	In year adjustments	Adjustment in line with Annual Accounts	Drawdown From Reserves	Reserves Budget Adjustments Before Year End Reserve Adjustments	Revised Budget	Spend to Year End (before movements to reserves)	Revised Variance	Budget Adjustment for Reserves	Revised Budget	Adjustment to Reserves	Actual Year End (reflecting movements to Reserves)	Variance		
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£'000's	£'000's	£'000's	£000's	£000's	£000's	%	
Adults & Older People	68,436	(3,218)		575	(575)	65,218	63,497	1,721	594	65,812	(2,227)	65,724	88	0%	underspend
Mental Health	22,403	3,727		245	(245)	26,130	25,208	922	(209)	25,921	(109)	25,317	604	2%	underspend
Learning Disabilities	15,592	1,988		-	-	17,579	17,245	334	(385)	17,194	-	17,245	(51)	0%	overspend
Children's Services	5,840	642	-	-	-	6,482	5,943	539		6,482	-	5,943	539	8%	underspend
Prescribing	37,419	(493)	-	-	-	36,926	35,814	1,112		36,926	-	35,814	1,112	3%	underspend
Health Improvement & Inequalities	861	121	-	100	(100)	983	790	193		983	(193)	983	-	0%	breakeven
FHS	45,987	7,371	-	-	-	53,358	53,351	7		53,358	-	53,351	7	0%	underspend
Resources	3,593	5,786	(281)	526	(526)	9,099	8,438	661		9,099	(3,549)	11,987	(2,888)	-32%	overspend
Hosted Services	11,071	328	-	-	-	11,399	10,810	589		11,399	-	10,810	589	5%	underspend
Resource Transfer	20,275	1,812	(22,087)	-	-	-	-	-		-	-	-	-	0%	breakeven
Social Care Fund	12,254	-	(12,254)	-	-	-	-	-		-	-	-	-	0%	breakeven
Set Aside	56,497	8,241	-	-	-	64,738	64,738	-		64,738	-	64,738	-	0%	breakeven
NET EXPENDITURE (before delegated services)	300,227	26,305	(34,622)	1,446	(1,446)	291,910	285,832	6,078	-	291,910	(6,078)	291,910	0	0%	breakeven
Other Delegated Services	1,051					1,051	766	285		1,051		766	285	27%	underspend
NET EXPENDITURE	301,278	26,305	(34,622)	1,446	(1,446)	292,961	286,598	6,363	-	292,961	(6,078)	292,676	285	0%	breakeven

Appendix 3

Health Budget Year End Position (not including COVID-19) 1st April 2020 to 31st March 2021

Subjective Heading	Annual Budget	In year adjustments	Adjustment in line with Annual Accounts	Drawdown From Reserves	Reserves Budget Adjustments	Revised Budget	Spend to Year End (before movements to reserves)	Revised Variance	Budget Adjustment for Reserves	Revised Budget	Adjustment to Reserves	Actual Year End (reflecting movements to Reserves)	Variance		
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£'000's	£'000's	£'000's	£000's	£000's	£000's	%	
Employee Costs	47,768	5,641		775		54,184	51,836	2,348		54,184	(119)	51,955	2,229	4%	underspend
Property Costs	36	4				40	64	(24)		40		64	(24)	-61%	overspend
Supplies and Services	17,886	4,157	(12,535)	409		9,917	9,453	464		9,917	(3,770)	13,223	(3,306)	-33%	overspend
Purchase Of Healthcare	2,774	385		61		3,220	3,224	(4)		3,220		3,224	(4)	0%	overspend
Family Health Services	85,879	4,338				90,217	89,112	1,105		90,217		89,112	1,105	1%	underspend
Set Aside	56,497	8,241				64,738	64,738	-		64,738		64,738	-	0%	breakeven
Resource Transfer	20,275	1,812	(22,087)			0		0		0		-	0	100%	overspend
Gross Expenditure	231,115	24,578	(34,622)	1,245		222,316	218,426	3,889		222,316	(3,889)	222,315	0	0%	Breakeven
Income	(3,392)	1,980			(1,245)	(2,657)	(2,657)	-		(2,657)		(2,657)	-	0%	breakeven
NET EXPENDITURE	227,723	26,558	(34,622)	1,245	(1,245)	219,659	215,770	3,889		219,659	(3,889)	219,659	0	0%	Breakeven

Care Group	Annual Budget	In year adjustments	Adjustment in line with Annual Accounts	Drawdown From Reserves	Reserves Budget Adjustments	Revised Budget	Spend to Year End (before movements to reserves)	Revised Variance	Budget Adjustment for Reserves	Revised Budget	Adjustment to Reserves	Actual Year End (reflecting movements to Reserves)	Variance		
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£'000's	£'000's	£'000's	£000's	£000's	£000's	%	
Addiction Services	478	167				645	655	(10)		645	(13)	668	(23)	-4%	overspend
Addiction Services - ADP	2,233	118		344	(344)	2,351	2,351	-		2,351		2,351	-	0%	breakeven
Adult Community Services	10,083	(103)		29	(29)	9,980	9,783	197		9,980	(25)	9,808	172	2%	underspend
Children's Services	5,840	642				6,482	5,943	539		6,482		5,943	539	8%	underspend
Learning Disabilities	1,175	36				1,210	1,069	141		1,210		1,069	141	12%	underspend
Mental Health	19,958	1,175		115	(115)	21,133	20,782	351		21,133		20,782	351	2%	underspend
Mental Health - Action 15	-	1,357		130	(130)	1,357	1,248	109		1,357	(109)	1,357	-	0%	breakeven
Hosted Services	11,071	328				11,399	10,810	589		11,399		10,810	589	5%	underspend
Prescribing	37,419	(493)				36,926	35,814	1,112		36,926		35,814	1,112	3%	underspend
Gms	23,870	1,941				25,811	25,804	7		25,811		25,804	7	0%	underspend
FHS Other	22,117	5,430				27,547	27,547	-		27,547		27,547	-	0%	breakeven
Planning & Health Improvement	861	121		100	(100)	983	790	193		983	(193)	983	-	0%	breakeven
Primary Care Improvement Prog	-	4,810		264	(264)	4,810	4,599	211		4,810	(211)	4,810	-	0%	breakeven
Resources	3,593	976	(281)	262	(262)	4,289	3,839	450		4,289	(3,338)	7,177	(2,888)	-67%	overspend
Set Aside	56,497	8,241				64,738	64,738	-		64,738		64,738	-	0%	breakeven
Resource Transfer	20,275	1,812	(22,087)			-		-		-		-	-	0%	
Social Care Fund	12,254		(12,254)			-		-		-		-	-	0%	
NET EXPENDITURE	227,723	26,558	(34,622)	1,245	(1,245)	219,659	215,770	3,889		219,659	(3,889)	219,659	0	0%	Breakeven

Appendix 4

Adult Social Care Revenue Budget Year End Position (not including COVID-19) 1st April 2020 to 31st March 2021

Subjective Heading	Annual Budget	In year adjustments	Drawdown From Reserves	Reserves Budget Adjustments	Revised Budget Before Year End Reserve Adjustments	Spend to Year End (before movements to reserves)	Revised Variance	Budget Adjustment for Reserves	Revised Budget	Adjustment to Reserves	Actual Year End (reflecting movements to Reserves)	Variance		
	£000's	£000's	£000's	£000's	£000's	£000's	£'000's	£'000's	£'000's	£000's	£000's	£000's	%	
Employee Costs	31,842	2,503	39		34,384	33,735	649	(919)	33,465		33,719	(254)	-0.8%	overspend
Property Costs	353	499			852	958	(106)		852		958	(106)	-12.4%	overspend
Supplies and Services	1,735	840	162		2,737	2,622	115		2,737		2,638	99	3.6%	underspend
Third Party Payments	57,062	16,196			73,258	72,432	826	(649)	72,609		72,432	177	0.2%	underspend
Transport	800	57			857	489	368	(269)	588		489	99	16.8%	underspend
Support Services	70				70	72	(2)		70		72	(2)	-2.9%	overspend
Transfer Payments (PTOB)	6,243	(1,308)			4,935	4,446	489	1,691	6,626	(2,189)	6,635	(9)	-0.1%	overspend
Gross Expenditure	98,105	18,787	201	-	117,093	114,754	2,339	(146)	116,947	(2,189)	116,943	4	0.0%	underspend
Income	(25,601)	(19,040)		(201)	(44,842)	(44,692)	(150)	146	(44,696)		(44,692)	(4)	0.0%	overspend
NET EXPENDITURE	72,504	(253)	201	(201)	72,251	70,062	2,189	-	72,251	(2,189)	72,251	-	0.0%	breakeven

Care Group	Annual Budget	In year adjustments	Drawdown From Reserves	Reserves Budget Adjustments	Revised Budget Before Year End Reserve Adjustments	Spend to Year End (before movements to reserves)	Revised Variance	Budget Adjustment for Reserves	Revised Budget	Adjustment to Reserves	Actual Year End (reflecting movements to Reserves)	Variance		
	£000's	£000's	£000's	£000's	£000's	£000's	£'000's	£'000's	£'000's	£000's	£000's	£000's	%	
Older People	48,806	(6,976)	201	(201)	41,830	40,465	1,365	625	42,455	(2,189)	42,654	(199)	-0.5%	overspend
Physical or Sensory Difficulties	6,174	3,338			9,512	9,430	82	(13)	9,499		9,430	69	0.7%	underspend
Learning Difficulties	14,417	1,952			16,369	16,176	193	(385)	15,984		16,176	(192)	-1.2%	overspend
Mental Health Needs	2,445	1,195			3,640	3,178	462	(209)	3,431		3,178	253	7.4%	underspend
Addiction Services	662	238			900	813	87	(18)	882		813	69	7.8%	underspend
NET EXPENDITURE	72,504	(253)	201	(201)	72,251	70,062	2,189	-	72,251	(2,189)	72,251	-	0.0%	breakeven

**Renfrewshire Council 'Other Delegated Services'
1st April 2020 to 31st March 2021**

Subjective Heading	Annual Budget £000's	Actual Year End £000's	Variance £000's	%	
Employee Costs	231	231	-	0%	breakeven
Supplies and Services	3	3	-	0%	breakeven
Transfer Payments (PTOB)	944	659	285	30%	underspend
Gross Expenditure	1,178	893	285	30%	underspend
Income	(127)	(127)	-	0%	breakeven
NET EXPENDITURE	1,051	766	285	30%	underspend

Client Group	Annual Budget £000's	Actual Year End £000's	Variance £000's	%	
Housing Adaptations	829	544	285	34%	underspend
Women's Aid	222	222	-	0%	breakeven
Grant Funding for Women's Aid	-	-	-	0%	breakeven
NET EXPENDITURE	1,051	766	285	34%	underspend

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
<u>Budget Adjustments posted in month 13</u>	
Backsneddon Recharge 20/21	-8
Adult Social Care Budget as reported @ 31 March 2021	72,251

Appendix 7

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
<u>Non-Recurring:</u>		
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
<u>Budget Adjustments posted in month 3</u>		
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
<u>Budget Adjustments posted in month 4</u>		
<u>Non-Recurring:</u>		
SESP Funding 20-21		305
Podiatry Transfer		-2
Budget allocated as per 2020-21 Financial Allocation 31st July 2020		202,937
<u>Budget Adjustments posted in month 5</u>		
<u>Non-Recurring:</u>		
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
<u>Budget Adjustments posted in month 6</u>		
Transfer of GOS Contractor Payments to Central GMS		-385
<u>Non-Recurring:</u>		
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
<u>Budget Adjustments posted in month 7</u>		
<u>Additions:</u>		
Set Aside Adjustment in line with Allocation Letter		587
Outcomes Frameworks Funding Reduction		-21
Global Tariff Swap Reduction - Prescribing		-1,574
<u>Non-Recurring:</u>		
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 allocated as per 2020-21 Financial Allocation 31st October 2020	208,800
<u>Budget Adjustments posted in month 8</u>	
FHS Adjustment - Anticipated Pharmacy Ncl 2020	1,339
FHS Adjustment - Reduce Dent Inc	-225
<u>Non-Recurring:</u>	
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
<u>Budget Adjustments posted in month 9</u>	
FHS Adjustment - Reduce Dent Inc	-102
<u>Non-Recurring:</u>	
GMS COVID Funding	5
Scottish Government Funding COVID - Adjustment	-319
Local Authority COVID Allocation	2,810
Transfer to Social Care Local Authority COVID Allocation	-2,810
PCIP Tranche 2 Funding	1,069
LD - Funding for Open University Place	5
Budget allocated as per 2020-21 Financial Allocation 31st December 2020	211,402
<u>Budget Adjustments posted in month 10</u>	
<u>Reductions:</u>	
FHS Adjustment - Increase Dent Inc	-58
<u>Non-Recurring:</u>	
GMS COVID Funding	41
Scottish Government Funding COVID - Adjustment	-2,961
PCIP Balance	1,821
Action 15 Tranche 2	655
Action 15 Balance	239
RT Adjustment	-456
FHS Adjustment	145
Funding for Syrian Refugee	4
Adjustment to COVID Local Authority Allocation	3,461
COVID Funding	103
Budget allocated as per 2020-21 Financial Allocation 31st January 2021	214,396
<u>Budget Adjustments posted in month 11</u>	
<u>Additions:</u>	
Gms X Chg Hscps 20-21	1,006
<u>Reductions:</u>	
Transfer for MHAU - Glasgow City HSCP	-11
<u>Non-Recurring:</u>	
Camchp116 District Nurse Posts	69
Reduce Drug Deaths	104
Camchp133 Lif 2021	578
Gms X Chg Hscps Covid Ac6701	20
Gms X Chg Hscp Covid Clin W	-7
Adjustment to Resource Transfer	-35
Budget allocated as per 2020-21 Financial Allocation 28th February 2021	216,120
<u>Budget Adjustments posted in month 12</u>	
<u>Non-Recurring:</u>	
COVID Funding	7320
Adjustment to COVID Local Authority Allocation	-274
Transfer of Funding from Acute - Navigator Posts	15
Revenue To Capital	-5
Funding For Covid Recognition Payment	566
Gms Adjustments	-210
Hospice Covid Funding	775
Pay Award Funding	592
Budget allocated as per 2020-21 Financial Allocation 31st March 2021	224,898

Scottish Government Funding Streams

Funding Description	2018/19				2019/20					2020/21			Total
	Per Allocation Letter £m	Received 1 st /2 nd Tranche £m	Balance held by SG (Variance) £m	Transfer to Earmarked Reserves £m	Per Allocation Letter £m	Received @ 31st March £m	Balance held by SG (Variance) £m	Drawdown from Reserves £m	Transfer to Earmarked Reserves £m	Received to date £m	Drawdown from Reserves £m	Transfer to Earmarked Reserves £m	Balance Earmarked Reserves £m
PCIF	1.554	1.465	0.089	-0.792	1.861	0.931	0.930	0.792	-0.264	4.754	0.264	-2.458	2.458
Action 15	0.374	0.333	0.041	-0.306	0.575	0.097	0.478	0.306	-0.130	1.333	0.130	-0.763	0.763
ADP	2.139	2.139	0.000	-0.321	2.229	2.229	0.000	0.066	-0.453	2.308	0.344	-0.577	0.941
TOTAL	4.067	3.937	0.130	-1.419	4.665	3.257	1.408	1.164	-0.847	8.395	0.738	-3.798	4.161

Additional non-recurring funding	Pays Uplift Backpay £m	Thank you Payment £m	Total £m
PCIF	0.025	0.027	0.052
Action 15	0.011	0.012	0.023
ADP	0.014	0.013	0.027
TOTAL	0.050	0.052	0.102

Partnership Hosted Budget Position at 31 March 2021

Host	Service	Actual Net Expenditure to Date	Budgeted Net Expenditure to Date	Variance to Date
East Dunbartonshire	Oral Health	£9,820,104	£10,223,105	£403,000
	Total	£9,820,104	£10,223,105	£403,000
East Renfrewshire	SCTI -Scottish centre for Technology for Cor	£166,184	£236,579	£70,395
East Renfrewshire	Learning Disability	£9,294,444	£9,294,445	£1
	Total	£9,460,628	£9,531,024	£70,396
Glasgow	Continence	£4,101,613	£4,076,110	-£25,503
Glasgow	Sexual Health	£11,130,121	£12,066,648	£936,527
Glasgow	Mh Central Services	£7,325,466	£6,690,690	-£634,776
Glasgow	MH Specialist services	£12,471,669	£13,669,938	£1,198,269
Glasgow	Alcohol + Drugs Hosted	£16,003,167	£16,642,008	£638,841
Glasgow	Prison Healthcare	£7,407,247	£7,698,157	£290,910
Glasgow	HC In Police Custody	£2,256,303	£2,737,494	£481,192
Glasgow	Old Age Psychiatry	£15,120,643	£15,886,404	£765,761
Glasgow	General Psychiatry	£45,149,444	£40,228,266	-£4,921,178
	Total	£120,965,672	£119,695,714	-£1,269,958
Inverclyde	General Psychiatry	£6,541,681	£5,910,803	-£630,879
Inverclyde	Old Age Psychiatry	£4,065,363	£3,640,697	-£424,666
	Total	£10,607,044	£9,551,499	-£1,055,545
Renfrewshire	Podiatry	£6,906,129	£7,318,972	£412,843
Renfrewshire	Primary Care support	£3,903,329	£4,079,737	£176,408
Renfrewshire	General Psychiatry	£8,931,286	£9,020,133	£88,847
Renfrewshire	Old Age Psychiatry	£7,386,216	£7,132,154	-£254,063
	Total	£27,126,961	£27,550,996	£424,036
West Dunbartonshire	MSK Physio	£6,247,075	£6,702,989	£455,914
West Dunbartonshire	Retinal Screening	£718,619	£819,325	£100,706
West Dunbartonshire	Old Age Psychiatry	£1,036,622	£1,877,290	£840,668
	Total	£8,002,316	£9,399,604	£1,397,288
Total		£185,982,725	£185,951,943	-£30,782

Consumed By:-	
Glasgow	£106,374,606
East Dunbartonshire	£9,033,675
East Renfrewshire	£11,375,270
Renfrewshire	£29,825,478
Inverclyde	£16,332,496
West Dunbartonshire	£13,041,200
Total	£185,982,725

Movement in Reserves

HSCP Funded 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 2021/22	To be Drawn Down 2022/23	Ongoing
			IJB Approved	Awaiting IJB Approval					
			£000's	£000's					
Tec Grant	20	-20		98	98	78	✓		
ICT Swift Update Costs	27	-27			0	-27	✓		
Information Communication Funding - Care @ Home Scheduling System	882	-150			732	-150	✓	✓	
Analogue to Digital contribution to programme			434		434	434	✓	✓	✓
Eclipse Support Costs (2 Year)	156				156	0	✓	✓	
ICT / Systems Related:	1,085	-197	434	98	1,420	335			
Mental Health Improvement Works	150			245	395	245	✓		
Mile End Refurbishment	89				89	0	✓		
LA Care Home Refurbishment	300				300	0	✓		
Primary Care Support Building Works				30	30	0			
Care @ Home Refurbishment and Uniform Replacement	24	-24			0	-24	✓		
Premises Related:	563	-24	0	275	814	251			
PCTF Monies Allocated for Tests of Change and GP Support	380	-111		30	299	-81			
Facilitation of Multi-Discp teams in GP Practices - Renfrewshire Share of NHSGGC Programme	49				49	0	✓		
District Nurse Rolling Recruitment Programme	202	-8		25	219	17			✓
Training for Mental Health Officers in HSCP	288				288	0	✓	✓	
Prescribing	1,000		1,000		2,000	1,000	✓	✓	
Funding to Mitigate Any Shortfalls in Delivery of Approved Savings from Prior Years	1,080				1,080	0	✓		
Mental Health Strategy Interim Support Pending Completion of Psychology Review	115	-115			0	-115	✓		
Care @ Home Senior Lead (2 Year Funding)				206	206	206			
HSCP Respiratory Nursing				421	421	421			
HSCP Transformation Programme Funding for Temp Staff in Post	500				500	0	✓	✓	
HSCP Transformation Programme Funding 20/21_23/24	1,329				1,329	0			✓
Renfrewshire Wide Prevention and Early Intervention Programme	100	-100		193	193	93	✓	✓	
Other:	5,043	-334	1,000	875	6,584	1,541			
TOTAL HSCP FUNDED EARMARKED RESERVES	6,691	-555	1,434	1,248	8,818	2,127			
Primary Care Improvement Program (19/20)_ (20/21)	264	-264	2,247	211	2,458	2,194	✓		
GP Premises Fund - Renfrewshire share of NHSGGC funding for GP premises improvement	277	-152	51	49	224	-52	✓		
ADP Funding	708	-344	677	-100	941	233	✓		
Reduce Drug Death Funding			104		104	104			
Drug Death Task Force			128	13	141	141			
Mental Health Action 15 (19/20) (20/21)	130	-130	654	109	763	633			
DN Workforce Allocation 20/21			69		69	69			
Henry Programme - Pre 5 Obesity Training	15				15	0	✓		
Health Visiting	32				32	0	✓		
Adult Support and Protection Grant				68	68	68			
Covid - Winter Planning			1,649		1,649	1,649			
Covid - Integration Authority Support			3,214	2,033	5,247	5,247			
Covid - Community Living Change			697		697	697			
Scottish Government Ring Fenced Monies	1,426	-890	9,490	2,383	12,408	10,982			
TOTAL EARMARKED RESERVES	8,116	-1,446	10,924	3,631	21,226	13,109			

General Reserves	Opening Position 2019/20	Amounts Drawn	New Reserves		Closing Position 2019/20	Movement in Reserves 2019/20
	£000's	£000's	£000's	£000's	£000's	£000's
Renfrewshire HSCP - Health delegated budget under spend carried forward	1,401			4,380	5,781	4,380
TOTAL GENERAL RESERVES	1,401	0	0	4,380	5,781	4,380

OVERALL RESERVES POSITION	9,517	-1,446	10,924	8,011	27,007	17,489
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**HSCP Vacancy Position at 31 March 2021
Per Client Group**

Care Group	Health		Adult Social Care		TOTAL
	# Current Vacancies FTE	Average Length of Vacancy (Months)	# Current Vacancies FTE	Average Length of Vacancy (Months)	# vacancies FTE
Adults & Older People	10.78	9	103.65	8	114.43
Mental Health	50.76	9	4.71	11	55.47
Learning Disabilities	1.30	9	13.98	7	15.28
Children's Services	9.82	9			9.82
Health Improvement & Inequalities					-
Resources	9.69	9			9.69
Hosted Services	10.24	9			10.24
TOTAL	92.59	9	122.34	9	214.93

**HSCP Vacancy Position at 31 March 2021
Per Job Description**

Job Description	Health		Adult Social Care		TOTAL
	# Current Vacancies FTE	Average Length of Vacancy (Months)	# Current Vacancies FTE	Average Length of Vacancy (Months)	# vacancies FTE
Admin & Clerical	9.69	9			9.69
Adult Services Co-ordinator			2.50	8	2.50
Care Assistant			0.54	13	0.54
Care at Home Team Manager			1.00	13	1.00
Caretaker			1.19	10	1.19
Change & Improvement Officer			2.00	5	2.00
Community Alarm Responder			4.86	10	4.86
Community Alarm Responder (Night)			1.62	10	1.62
Community Meals Driver			1.65	10	1.65
Data Quality Assistant			2.00	13	2.00
Day Care Officer			2.24	9	2.24
Day Service Assistant			8.20	8	8.20
Day Service Officer			0.59	6	0.59
Depute Manager			1.00	9	1.00
Dietetics					-
Escort/ Attendant			1.11	8	1.11
Financial Systems Support Administrator			1.00	4	1.00
Home Care Team Leader			6.63	7	6.63
Home Care Worker			48.36	9	48.36
Home Care Worker (Night)			0.81	5	0.81
Medical & Dental					-
Mental Health Support Worker			1.19	13	1.19
Nursing Staff - Trained	36.83	8			36.83
Nursing Staff - Untrained	19.17	9			19.17
Occupational Therapist	2.60	9	1.50	3	4.10
Occupational Therapist Assistant	1.10	11			1.10
Operations Manager			1.00	9	1.00
Physiotherapist - Assistant	1.00	5			1.00
Podiatrist	1.50	2			1.50
Practical Support Team Member	10.24	8	1.03	13	11.27
Programme Management Officer					-
Project Leader			1.00	1	1.00
Project Worker			0.50	5	0.50
Psychology	6.60	10			6.60
Rehabilitation Officer			0.50	6	0.50
Senior Day Care Officer			0.50	9	0.50
Senior Day Service Officer			1.00	3	1.00
Senior Project Worker			1.00	5	1.00
Senior Social Worker			1.00	7	1.00
Service Co-ordinator			2.00	7	2.00
Service Delivery Scheduler			3.05	13	3.05
Social Care Assistant			9.55	7	9.55
Social Care Assistant (Nights)			1.25	10	1.25
Social Care Worker			2.56	10	2.56
Social Care Worker (Nights)			0.13	13	0.13
Social Worker			3.89	8	3.89
Speech & Language Therapist	0.66	9			0.66
Team Leader	1.70	9			1.70
Team Manager			2.38	13	2.38
Technical Instructor	1.5	9			1.50
TOTAL	92.59	8	122.34	8	214.93

**Health Finance, Corporate Governance &
Value Directorate**
Richard McCallum, Director



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HSCP Chief Finance Officers
via email

cc
HSCP Chief Officers
NHS Board Directors of Finance

14th April, 2021

Colleagues

I am writing further to recent discussion with IJB Chief Finance Officers in relation to additional funding provided to respond to the Covid-19 pandemic.

Following a detailed review of the financial position, £1.7 billion of additional funding has been provided in 2020/21 to the Health and Social Care Sector for Covid-19 pressures. Of this, a total of £561 million has been allocated to Integration Authorities, which includes funding for sustainability payments to meet forecast costs for 2020/21, in addition to wider social care support, such as reducing delayed discharges, and for loss of income and other staff costs. This includes £112 million allocated to Integration Authorities as additional funding committed through Adult Social Care Winter Plan.

It is clearly understood that the impact of Covid-19 will span across financial years, particularly for items such as sustainability payments, which have been agreed will continue until June 2021. There will, for example, be claims received in April and May 2021 that relate to financial year 2020/21. As a result of this, there is likely to be under or overspends against the earmarked Covid-19 funding at year-end within individual Integration Authorities. Where an overspend occurs, you should inform the Scottish Government as soon as possible. This will enable an assessment to be made about additional funding, which may be provided to ensure services are sustained.

Where an underspend occurs, I expect that, in line with usual accounting arrangements for Integration Authorities, this is carried in an earmarked reserve for Covid-19 purposes into 2021/22. My expectation is that this funding would be used before further allocations are made through Local Mobilisation Plan returns. This can be used to support continuation of costs which were funded in 2020/21 as a direct result of Covid. Where this earmarked reserve is used to meet new expenditure that had not been funded in 2020/21, I would expect agreement with the Scottish Government about the proposed use before committing to this expenditure. It is also important that reserves are not used to fund recurring expenditure, given the non-recurring nature of Covid funding.

As in previous years, earmarked allocations, such as for the Primary Care Improvement Fund (PCIF), Alcohol and Drugs Partnership (ADP) and Mental Health Action 15 Workforce funding, should be used or held in reserve for the purposes agreed with the Scottish Government policy teams.

Yours sincerely



Richard McCallum
Director of Health Finance and Governance



11 June 2021

To the Department of Health Finance,

We are writing as an accompaniment to the Integrated Authority Consolidated End of Year Reporting 2020-21. We believe it is important to articulate the position in relation to reserves in more detail, and to describe the situation for 2020-21 and 2021-22 in particular, given the impact of the pandemic.

COSLA, SOLACE and Directors of Finance wrote to the Local Government and Communities Committee on 3 March 2021, by way of follow up on the questions and discussions on Council reserves following the evidence session on 10 February. This letter sets out the wider context of the legal powers which enable Local Government, including Integration Authorities (IAs), to hold reserves.

As we approached the year end of 2020-21, there were a number of Ministerial announcements that have resulted in additional funding for Local Government and IAs in 2020-21. This means that significant sums were awarded as general revenue through allocations and redeterminations in the last quarter of 2020-21. This utilises one of the unique powers that Local Government has and ensures that Scottish Government does not breach its own carry forward restrictions.

Whilst this funding approach, and the flexibilities it offers, is now to be welcomed, it has created considerable work for both Scottish Government, Councils and IAs during 2020-21 (award and acceptance of grants, claims, reporting etc) and will add to reserves, albeit they will be earmarked for specific policy purposes.

As set out in the letter dated 14 April 2021 from Richard McCallum, Director of Health Finance and Governance, £1.7bn of additional funding was provided in 2020-21 to the Health and Social Care sector for COVID pressures, of which a total of £561m was allocated to IAs. This has included funding for additional costs and sustainability payments to care providers, wider increased costs in social care support, reducing delayed discharge, loss of income and additional staffing.

It was understood that as some of the allocations were necessarily based on estimated costs there are likely to be under or overspends against the earmarked COVID funding at year-end within individual IAs. Any overspends will be reported to the Scottish Government, ensuring that additional funding is received, to meet the Cabinet Secretary's commitment to meet all reasonable additional costs incurred. Any underspends of the COVID funding should be carried forward in an earmarked reserve for COVID purposes into 2021-22.

There were also significant funds provided in the last quarter for a number of other policy commitments including Primary Care Improvement Fund, Alcohol and Drug Partnerships

and Mental Health Action 15. Some of this activity will not have taken place in 2020-21 due to timing of funding and constraints of pandemic and will result in further reserves earmarked for these purposes.

Given this context, it is anticipated that many IAs will see increased reserves, however these will be earmarked for addressing the continued immediate COVID costs for IAs and commissioned providers and other policy commitments. These cannot be used to address other recurring budget pressures.

In summary:

- reported total usable reserves do not reflect what is actually available for use to alleviate all budget pressures caused by COVID;
- the majority of reserves are earmarked for specific policy commitments and can only be spent for these purposes;
- due to the non-recurring nature of COVID funding, it is important that these reserves are not used to fund recurring expenditure;
- for the reasons described above, and for the ultimate benefit of our communities, Council and IA reserves will increase during 2020-21, but will be critical for dealing with the ongoing impacts of the pandemic.

Yours truly,



Cllr Gail Macgregor

COSLA Spokesperson,
Resources



Sharon Wearing

Chair,
Chief Finance Officer
Executive



Cleland Sneddon

Health and Social Care
Lead,
Society of Local Authority
Chief Executives
(SOLACE)