

To: Renfrewshire Integration Joint Board

On: 22 November 2019

Report by: Chief Finance Officer

Heading: Financial Report 1 April 2019 to 30 September 2019

1. Purpose

- 1.1. The purpose of this report is to advise the Integration Joint Board (IJB) of the Revenue Budget position at 30 September 2019 and the projected year end position for the year ended 31 March 2020.

2. Recommendations

It is recommended that the IJB:

- Note the in-year position at 30 September 2019; and
- Note the projected year-end position for 2019/20.

3. Summary

- 3.1. As detailed in the following table, the IJB year to date position and projected outturn for 2019/20 is an underspend, prior to the transfer of balances to General and Ear Marked Reserves at the financial year end.

Total Renfrewshire HSCP	Year to Date Position	Year End Outturn
	Underspend £1,221k	Underspend £2,476k

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

- 3.3. Throughout the financial year, adjustments are made to the original budget as a result of additional funding allocations, service developments and budget transfers reflecting service reconfigurations. Appendices 8 and 9 provide a reconciliation of the main budget adjustments applied this current financial year.

4.

Total Renfrewshire HSCP	Year to Date Position	Year End Outturn
	Underspend £1,221k	Underspend £2,476k

- 4.1. The overall net underspend for the HSCP at 30 September 2019 is an underspend of £1,221k, with an anticipated year-end underspend of £2,476k, assuming that the current trajectory of spend continues throughout this financial year.

- 4.2. Members should note that the current and projected year end position for Action 15, and the Primary Care Improvement Programme (PCIP), assumes a breakeven position, as any underspends will be transferred to ear marked reserves at the

financial year end, to be drawn down in future years in line with their respective SG allocations.

- 4.3. The current and projected underspend includes a draw down from ear marked reserves as detailed in the following table and in Appendix 10.

Earmarked Reserves	Amounts Drawn Down in 2019/20
PCTF Monies Allocated in 16/17 and 17/18 for Tests of Change and GP Support	-147
Primary Care Improvement Program (19/20)	-816
GP Premises Fund - Renfrewshire share of NHSGGC funding for GP premises impr	-58
Primary Care Transformation Fund Monies	-39
Single Point of Access Implementation (19/20)	-28
Funding to Mitigate Any Shortfalls in Delivery of Approved Savings	-150
Health Visiting	-103
Tannahill Diet and Diabetes Pilot Project	-15
Mental Health Action 15 (19/20)	-306
Mile End Refurbishment	-100
Westland Gardens Refurbishment	-105
Care @ Home Refurbishment and Uniform Replacement	-70
Additional Support Costs for Transitioning Placement	-60
TOTAL EARMARKED RESERVES	-1,997

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

Adults and Older People	Year to Date Position	Year End Outturn
	Underspend £483k	Underspend £1,000k

- 4.4.1. The main pressures within Adults and Older People are in line with the previous report to the IJB in September, and mainly relate to:

- *Continued pressures within the Care at Home service* – the impact of keeping delayed discharges to a minimum continues to have a significant adverse impact on this budget.
- *Employee costs - Adult Social Care*
Underspends in employee costs (excluding care at home) reflecting vacancies due to recruitment issues, throughout all service areas. These underspends offset pressures within third party payments (payments for externally commissioned services) for the Care at Home service and the Adult placement budget reflecting the impact of increasing demand.
- *Addictions (including ADP)*
Underspend, reflecting the planned hold on recruitment, to enable new structures to be put in place, in line with the findings of the review of addiction services.
- *Adult Community Services*
Underspend, reflecting ongoing turnover and recruitment issues across the Rehabilitation and District Nursing services.

Mental Health	Year to Date Position	Year End Outturn
	Overspend (£83k)	Overspend (£166k)

- 4.4.2. The overspend in Mental Health Services reflects 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).

Children's Services	Year to Date Position	Year End Outturn
	Underspend £123k	Underspend £247k

- 4.4.3. As previously reported, the underspend within Children's Services reflects vacancies due to recruitment issues across the service, including: School Nursing; Children and Adolescent Mental Health, Speech and Language Therapy, and Occupational therapy.

Hosted Services	Year to Date Position	Year End Outturn
	Underspend £121k	Underspend £242k

- 4.4.4. The underspend in Hosted Services is mainly due to vacancies within the Primary Care screening service which are currently being recruited to, and, vacancies within Podiatry. The Podiatry service is in the final stages of implementing their new workforce profile, this has been supported from the drawdown of earmarked reserves in 2019/20, as they move towards the end point of this process.

Prescribing	Year to Date Position	Year End Outturn
	Underspend £351k	Underspend £701k

- 4.5. To assist in mitigating risks associated with prescribing cost volatility, the IJB, as part of its financial planning for 2019/20, agreed a net increase of £2.1m to the prescribing budget. This net increase was based on a number of assumptions including the delivery of prescribing efficiencies and initiatives across NHSGGC.

Due to the uncertain, externally influenced nature of prescribing costs, this remains an area of potential financial risk to the IJB.

As GP Prescribing costs are not available until two months after the month in which prescriptions are dispensed, this means expenditure information is only available for April – July (4 months). The current year-end projection based on the latest available data is an underspend of £701k. At this stage it is therefore not anticipated that all the additional funding allocated to prescribing through the budget process for 19/20 will be required. This position will be closely monitored throughout the year as more data emerges and the potential impact from Brexit assessed.

5. Scottish Government Funding 2019/20

- 5.1. As previously highlighted to members, the 2019/20 allocations for the: Primary Care Improvement Fund (PCIF); Mental Health Action 15 (Action 15) and Alcohol and Drug Partnership (ADP) have been issued. The Scottish Government have confirmed that although the current year allocations have been reduced by the level of earmarked reserves held by the IJB, this will not reduce the overall totality of their commitment to fund specific policy initiatives.

5.2. 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.

5.3. The following table provides an update on the current position of these three programmes:

Funding Description	2018/19				2019/20			
	Allocation	Received 1 st /2 nd Tranche	Balance held by SG for future years	Transfer to Earmarked Reserves	Allocation	Drawdown from Reserves	Received @ 30th Sept 2019	Outstanding
	£m	£m	£m	£m	£m	£m	£m	£m
Primary Care Improvement Fund	1.554	1.465	0.089	0.792	1.861	0.792	0	1.861
Mental Health Action 15	0.374	0.333	0.041	0.306	0.575	0.306	0.097	0.478
Alcohol and Drug Partnership	2.139	2.139	0	0.321	2.229	0	2.229	0
TOTAL	4.067	3.937	0.13	1.419	4.665	1.098	2.326	2.339

6. Reserves

Current Reserves Position

6.1.1. As detailed in Appendix 10, the opening reserves position for the IJB for 2019/20 was £5.473m, of which £4.543m was earmarked to support the delivery of projects which span financial years and is required to enable the IJB to deliver on national outcomes. The remaining balance of £0.930m 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 0.45% of the IJB's net budget.

6.1.2. Based on current projections for 2019/20 a total of £1.997m of ear marked reserves have been drawn down.

6.1.3. The table in Appendix 10 provides further details on the remaining balances held in reserves by the IJB.

6.1.4. At its meeting of 20 September 2019, the IJB approved the CFO's recommendations to:

- create a 'Transformation Programme' reserve to provide resources to mitigate the risk of change, and to support the transition of HSCP services; and
- to work towards achieving a 2% reserve balance in recognition of the level of risk which the organisation is likely to be exposed to over the medium term;

6.1.5. The creation of the above reserves is dependent on the final outturn position for 2019/20, and assumes:

- the continuation of the current trajectory of spend throughout this financial year;
- the transfer of any year end underspends in relation to the Action 15, PCIP and ADP monies to ear marked reserves;
- that any remaining underspend will be allocated to the 'Transformation Programme' reserve and general reserve, with the proportional split over each reserve to be approved by IJB members towards the end of the financial year.

7. Living Wage Increase 2019/20

- 7.1. As previously reported to the IJB, the new Living Wage rate was set at £9.00 from the 1 May 2019. In line with previous years practice, a % increase has been applied including the impact of on-costs. The new rate of £9.30 for 2020, was announced on 11 November at the start of Living Wage week and will be applicable from 1 May 2020.
- 7.2. 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. To date, 5 Care at Home providers have accepted the increase and the remaining 2 providers have confirmed that although their staff receive the SLW rate they are currently unable to accept the increase due to ongoing discussions with their staff groups. For supported living services 7 providers have accepted the increase, we await a response from 1 provider and the remaining 2 providers are currently in negotiations with other LA's and once agreed should be in a position to accept our offer.
- 7.3. The 3 contracted providers of adult residential services within Renfrewshire have agreed to an increase of 3.40% in line with the 2019/20 increase for the NCHC.
- 7.4. On acceptance of offers made, all Living Wage uplifts will be backdated to 1st May 2019.
- 7.5. Work continues in relation to the review out of area placements. Where placements have been made using Scotland Excel's national framework for Adult Residential services all rates currently paid are based on the current Scottish Living Wage. Where placements have been made off contract, host local authority rates are considered if applicable. If there is no host local authority rate available, the providers will be offered a % increase to allow the payment of the new Living Wage from 1st May 2019.

National Care Home Contract 2019/20

- 7.6. As previously highlighted, the terms of the contract for 2019/20 were negotiated by COSLA and Scotland Excel with Scottish Care and the Coalition of Care and Support Providers in Scotland (CCPS) who agreed an increase of 3.40% for residential and 3.65% for nursing. A Minute of Variation (MOV) was issued to 17 of the 18 providers of care homes for older adults in Renfrewshire (1 provider is currently in the process of assigning to another organisation, once the process is complete the MOV will be issued to the new provider), all providers have now accepted the offer.

Implications of the Report

1. **Financial** – Financial implications are discussed in full in the report above.
2. **HR & Organisational Development** – none
3. **Community Planning** - none
4. **Legal** – This is in line with Renfrewshire IJB's Integration Scheme
5. **Property/Assets** – none.
6. **Information Technology** – none
7. **Equality & Human Rights** – The recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement have been identified arising from the recommendations contained in the report. If required

following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.

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

- Scottish Government Medium Term Financial Strategy;
 - Scottish Fiscal Commission paper;
 - 2018/19 Delegated Health and Social Care Budget (Renfrewshire IJB, 23 March 2018)
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Appendix 1

HSCP Revenue Budget Position 1st April 2019 to 30th September 2019

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	37,099	2,050		593	-	39,741	38,608	1,134	2.9%	underspend
Property Costs	530	-		95		625	637	(12)	-1.9%	overspend
Supplies and Services	9,994	(322)	(6,127)	271		3,816	3,926	(110)	-2.8%	overspend
Third Party Payments	26,416	569		28		27,012	27,231	(218)	-0.8%	overspend
Purchase Of Healthcare	1,233	150		-		1,383	1,412	(29)	-2.1%	overspend
Transport	372	-		-		372	362	10	2.7%	underspend
Family Health Services	40,303	1,834		-		42,137	41,786	351	0.8%	underspend
Support Services	32	-		-		32	27	5	18.6%	underspend
Transfer Payments (PTOB)	1,743	(11)		-		1,733	1,746	(13)	-0.7%	overspend
Resource Transfer	9,519	963	(10,482)	-		-	-	-	0.0%	breakeven
Set Aside	15,621	-		-		15,621	15,621	-	0.0%	breakeven
Gross Expenditure	142,861	5,233	(16,609)	986	-	132,471	131,355	1,117	16.8%	underspend
Income	(13,634)	(404)			(986)	(15,023)	(15,127)	103	-0.7%	overspend
NET EXPENDITURE	129,227	4,830	(16,609)	986	(986)	117,448	116,228	1,221	1%	underspend

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	%	
Adults & Older People	30,569	606		92	(92)	31,175	30,694	483	1.6%	underspend
Mental Health	10,392	780		154	(154)	11,172	11,255	(83)	-0.7%	overspend
Learning Disabilities	7,260	45		76	(76)	7,305	7,221	84	1.2%	underspend
Children's Services	2,706	347		52	(52)	3,053	2,930	123	4.2%	underspend
Prescribing	17,651	710		-	-	18,361	18,010	351	1.9%	underspend
Health Improvement & Inequalities	440	63		-	-	503	436	67	15.4%	underspend
FHS	21,577	942		-	-	22,519	22,519	(0)	0.0%	breakeven
Resources	1,651	14		502	(502)	1,665	1,590	75	4.7%	underspend
Hosted Services	5,290	362		111	(111)	5,652	5,531	121	2.2%	underspend
Resource Transfer	9,519	963	(10,482)			-	-	-	0.0%	breakeven
Social Care Fund	6,127	-	(6,127)			-	-	-	0.0%	breakeven
Set Aside	15,621	-				15,621	15,621	-	0.0%	breakeven
Other Delegated Services	423					423	423	-	0.0%	breakeven
NET EXPENDITURE	129,227	4,830	(16,609)	986	(986)	117,448	116,228	1,221	1%	underspend

Appendix 2

HSCP Revenue Budget Position 1st April 2019 to 31st March 2020

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	76,648	4,099		1,185		81,932	79,598	2,334	2.9%	underspend
Property Costs	1,145	-		205		1,350	1,373	(23)	-1.6%	overspend
Supplies and Services	20,130	(643)	(12,254)	547		7,780	8,014	(234)	-2.9%	overspend
Third Party Payments	57,235	1,232		60		58,527	59,000	(473)	-0.8%	overspend
Purchase Of Healthcare	2,466	300		-		2,766	2,824	(58)	-2.1%	overspend
Transport	805	-		-		805	784	21	2.7%	underspend
Family Health Services	80,605	3,668		-		84,273	83,572	701	0.8%	underspend
Support Services	70	-		-		70	59	11	18.6%	underspend
Transfer Payments (PTOB)	3,777	(23)		-		3,754	3,782	(28)	-0.7%	overspend
Resource Transfer	19,037	1,926	(20,963)	-		-	-	-	0.0%	breakeven
Set Aside	31,242	-		-		31,242	31,242	-	0.0%	breakeven
Gross Expenditure	293,161	10,559	(33,217)	1,997	-	272,500	270,248	2,252	0.8%	underspend
Income	(29,281)	(807)			(1,997)	(32,085)	(32,309)	224	-0.7%	overspend
NET EXPENDITURE	263,880	9,752	(33,217)	1,997	(1,997)	240,415	237,939	2,476	1.0%	underspend

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	%	
Adults & Older People	65,194	1,305		198	(198)	66,499	65,499	1,000	1.5%	underspend
Mental Health	20,964	1,559		307	(307)	22,523	22,689	(166)	-0.7%	overspend
Learning Disabilities	15,640	90		165	(165)	15,730	15,563	167	1.1%	underspend
Children's Services	5,413	693		103	(103)	6,106	5,859	247	4.2%	underspend
Prescribing	35,302	1,419		-	-	36,721	36,020	701	1.9%	underspend
Health Improvement & Inequalities	880	126		-	-	1,006	871	135	15.4%	underspend
FHS	43,155	1,883		-	-	45,038	45,038	(0)	0.0%	breakeven
Resources	3,302	27		1,003	(1,003)	3,329	3,179	150	4.7%	underspend
Hosted Services	10,580	724		221	(221)	11,304	11,062	242	2.2%	underspend
Resource Transfer	19,037	1,926	(20,963)			-	-	-	0.0%	breakeven
Social Care Fund	12,254	-	(12,254)			-	-	-	0.0%	breakeven
Set Aside	31,242	-				31,242	31,242	-	0.0%	breakeven
Other Delegated Services	917	-				917	917	-	0.0%	breakeven
NET EXPENDITURE	263,880	9,752	(33,217)	1,997	(1,997)	240,415	237,939	2,476	1.0%	underspend

Transfer to Reserves at year end	(2,476)
Net Balance	-

Funded by:	
Renfrewshire Council	72,078
NHS Greater Glasgow & Clyde	170,334
Drawdown of Earmarked Reserves	(1,997)
TOTAL	240,415

Appendix 3

Health Revenue Budget Position 1st April 2019 to 30th September 2019

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	22,398	2,050		593	-	25,040	24,315	726	3%	underspend
Property Costs	18	-		-		18	44	(25)	-58%	overspend
Supplies and Services	9,141	(322)	(6,127)	239		2,931	2,954	(22)	-1%	overspend
Purchase Of Healthcare	1,233	150		-		1,383	1,412	(29)	-2%	overspend
Family Health Services	40,303	1,834		-		42,137	41,786	351	1%	underspend
Set Aside	15,621	-		-		15,621	15,621	-	0%	breakeven
Resource Transfer	9,519	963	(10,482)	-		-	-	-	0%	breakeven
Gross Expenditure	98,233	4,675	(16,609)	831	-	87,130	86,131	1,001	1%	underspend
Income	(1,560)	(404)			(831)	(2,795)	(2,795)	-	0%	breakeven
NET EXPENDITURE	96,673	4,272	(16,609)	831	(831)	84,336	83,336	1,001	1%	underspend

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	1,342	11		-	-	1,353	1,209	145	12%	underspend
Adult Community Services	4,893	37		14	(14)	4,930	4,814	116	2%	underspend
Children's Services	2,706	347		52	(52)	3,053	2,930	123	4%	underspend
Learning Disabilities	542	45		-	-	587	501	87	17%	underspend
Mental Health	9,313	780		154	(154)	10,093	10,178	(85)	-1%	overspend
Hosted Services	5,290	362		111	(111)	5,652	5,531	121	2%	underspend
Prescribing	17,651	710		-	-	18,361	18,010	351	2%	underspend
Gms	11,004	-		-	-	11,004	11,005	(0)	0%	Break-even
FHS Other	10,573	942		-	-	11,514	11,515	(0)	0%	Break-even
Planning & Health Improvement	440	63		-	-	503	436	67	15%	underspend
Primary Care Improvement Prog	-	51		487	(487)	51	-	51	0%	Break-even
Resources	1,651	(38)		15	(15)	1,614	1,590	24	2%	underspend
Set Aside	15,621	-		-	-	15,621	15,621	-	0%	Break-even
Resource Transfer	9,519	963	(10,482)	-	-	-	-	-		
Social Care Fund	6,127	-	(6,127)	-	-	-	-	-		
NET EXPENDITURE	96,673	4,272	(16,609)	831	(831)	84,336	83,336	1,001	1%	underspend

Appendix 4

Health Budget Year End Position 1st April 2019 to 31st March 2020

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	44,796	4,099		1,185		50,080	48,629	1,451	3%	Underspend
Property Costs	36					36	87	(51)	-58%	Overspend
Supplies and Services	18,283	(643)	(12,254)	477		5,863	5,907	(44)	-1%	Overspend
Purchase Of Healthcare	2,466	300				2,766	2,824	(58)	-2%	Overspend
Family Health Services	80,605	3,668				84,273	83,572	701	1%	Underspend
Set Aside	31,242					31,242	31,242	-	0%	breakeven
Resource Transfer	19,037	1,926	(20,963)			-	-	-		
Gross Expenditure	196,466	9,350	(33,217)	1,662	-	174,261	172,261	2,000	1%	Underspend
Income	(3,120)	(807)			(1,662)	(5,589)	(5,589)	-	0%	breakeven
NET EXPENDITURE	193,346	8,543	(33,217)	1,662	(1,662)	168,672	166,672	2,000	1%	Underspend

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	2,684	22				2,706	2,417	289	12%	underspend
Adult Community Services	9,786	74		28	(28)	9,860	9,628	232	2%	underspend
Children's Services	5,413	693		103	(103)	6,106	5,859	247	4%	underspend
Learning Disabilities	1,085	90				1,175	1,001	174	17%	underspend
Mental Health	18,626	1,559		307	(307)	20,185	20,355	(170)	-1%	overspend
Hosted Services	10,580	724		221	(221)	11,304	11,062	242	2%	underspend
Prescribing	35,302	1,419				36,721	36,020	701	2%	underspend
Gms	22,009					22,009	22,009	(0)	0%	Break-even
FHS Other	21,146	1,883				23,029	23,029	(0)	0%	Break-even
Planning & Health Improvement	880	126				1,006	871	135	15%	underspend
Primary Care Improvement Prog		102		973	(973)	102	0	102	100%	underspend
Resources	3,302	(75)		30	(30)	3,227	3,179	48	2%	underspend
Set Aside	31,242					31,242	31,242	-	0%	Break-even
Resource Transfer	19,037	1,926	(20,963)			-	-	-		
Social Care Fund	12,254		(12,254)			-	-	-		
NET EXPENDITURE	193,346	8,543	(33,217)	1,662	(1,662)	168,672	166,672	2,000	1%	underspend

Appendix 5

Adult Social Care Revenue Budget Position 1st April 2019 to 13th September 2019

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	14,681	0	-		14,681	14,274	408	1%	underspend
Property Costs	258	0	95		352	339	13	4%	underspend
Supplies and Services	846	0	32		878	966	(88)	-9%	overspend
Third Party Payments	26,416	569	28		27,012	27,231	(218)	-1%	overspend
Transport	369	0			369	360	10	3%	underspend
Support Services	32	0			32	27	5	19%	underspend
Transfer Payments (PTOB)	1,578	(11)			1,568	1,581	(13)	-1%	overspend
Gross Expenditure	44,181	558	155	-	44,893	44,777	116	1%	underspend
Income	(12,050)			(155)	(12,204)	(12,308)	103	-1%	underspend
NET EXPENDITURE	32,131	558	155	(155)	32,689	32,469	220	1%	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	21,267	558	78	(78)	21,825	21,483	342	2%	underspend
Physical or Sensory Difficulties	2,760		-	-	2,760	2,884	(124)	-4%	overspend
Learning Difficulties	6,718		76	(76)	6,718	6,721	(3)	0%	breakeven
Mental Health Needs	1,079		-	-	1,079	1,077	2	0%	breakeven
Addiction Services	307		-	-	307	305	3	1%	underspend
NET EXPENDITURE	32,131	558	155	(155)	32,689	32,469	220	1%	underspend

**Adult Social Care Revenue Budget Year End Position
1st April 2019 to 31st March 2020**

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	31,809				31,809	30,926	883	1%	underspend
Property Costs	558		205		763	735	28	4%	underspend
Supplies and Services	1,833		70		1,903	2,093	(190)	-9%	overspend
Third Party Payments	57,235	1,232	60		58,527	59,000	(473)	-1%	overspend
Transport	800				800	779	21	3%	underspend
Support Services	70				70	59	11	19%	underspend
Transfer Payments (PTOB)	3,420	(23)			3,397	3,425	(28)	-1%	overspend
Gross Expenditure	95,725	1,209	335	-	97,269	97,017	252	1%	underspend
Income	(26,108)			(335)	(26,443)	(26,667)	224	-1%	overspend
NET EXPENDITURE	69,617	1,209	335	(335)	70,826	70,350	476	1%	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	46,078	1,209	170	(170)	47,287	46,546	741	2%	underspend
Physical or Sensory Difficulties	5,980				5,980	6,248	(268)	-4%	overspend
Learning Difficulties	14,555		165	(165)	14,555	14,562	(7)	0%	breakeven
Mental Health Needs	2,338				2,338	2,334	4	0%	breakeven
Addiction Services	666				666	660	6	1%	underspend
NET EXPENDITURE	69,617	1,209	335	(335)	70,826	70,350	476	1%	underspend

Appendix 7

Renfrewshire Council 'Other Delegated Services' 1st April 2019 to 13th September 2019

Subjective Heading	Year to Date Budget £000's	Projection to Year End £000's	Variance £000's	%	
Employee Costs	20	20	-	0%	breakeven
Property Costs	254	254	-	0%	breakeven
Supplies and Services	6	6	-	0%	breakeven
Transport	2	2	-	0%	breakeven
Support Services	-	-	-	0%	breakeven
Transfer Payments (PTOB)	165	165	-	0%	breakeven
Gross Expenditure	448	448	-	0%	breakeven
Income	(24)	(24)	-	0%	breakeven
NET EXPENDITURE	423	423	-	0%	breakeven

Client Group	Year to Date Budget £000's	Projection to Year End £000's	Variance £000's	%	
Housing Adaptations	383	383	-	0%	breakeven
Women's Aid	41	41	-	0%	breakeven
Grant Funding for Women's Aid	-	-	-	0%	breakeven
NET EXPENDITURE	423	423	-	0%	breakeven

1st April 2019 to 31st March 2020

Subjective Heading	Annual Budget £000's	Projection to Year End £000's	Variance £000's	%	
Employee Costs	43	43	-	0%	breakeven
Property Costs	551	551	-	0%	breakeven
Supplies and Services	14	14	-	0%	breakeven
Transport	5	5	-	0%	breakeven
Support Services	-	-	-	0%	breakeven
Transfer Payments (PTOB)	357	357	-	0%	breakeven
Gross Expenditure	970	970	-	0%	breakeven
Income	(53)	(53)	-	0%	breakeven
NET EXPENDITURE	917	917	-	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	88	88	-	0%	breakeven
Grant Funding for Women's Aid	-	-	-	0%	breakeven
NET EXPENDITURE	917	917	-	0%	breakeven

2019/20 Adult Social Care Base Budget and In-Year Adjustments

	£k
2019/20 Renfrewshire HSCP Opening Budget:	69,617.0
<u>Additions:</u>	
Non Recurring Drawdown of Council Reserves	1,231.7
SWIFT Hosting Costs	-23.0
	70,825.7

2019/20 Health Base Budget and In-Year Adjustments		£k
2019-20 Renfrewshire HSCP Financial Allocation		162,104.0
Add: Set Aside		31,242.0
less: Budget Adjustments		
Social Care Fund		-12,254.0
Resource Transfer		-20,662.0
	= base budget rolled over	160,430.0
Additions:		
Continuing Care - Transfer		1,128.0
Budget Uplift - 2.54%		3,040.0
Family Health Service Adjustment		969.9
Smoking Cessation Funding		65.2
		5,203.1
Non-Recurring:		
Cognitive Behavioural Therapist Posts - Psychology review		150.0
Budget allocated as per 2019/20 Financial Allocation 31st May 2019		165,783.1
Budget Adjustments posted in month 3		
Non-Recurring:		
Funding from Health Board for Primary Care Screening Posts		86.7
Health Budget as reported @ 30th June 19		165,869.8
Budget Adjustments posted in month 4		
Additions:		
Superann Increase - Funding from Scottish Government		2,055.8
Non-Recurring:		
Transfer to Resource Transfer		-300.0
Health Budget as reported @ 31st July 19		167,625.6
Budget Adjustments posted in month 5		
Additions:		
Hospice Superann		56.0
Reductions:		
Primary Care Contract transferred to Board		-100.5
Non-Recurring:		
ADP Funding		256.2
Action 15		96.8
Prescribing Tariff Swap		-698.6
GMS Adjustment		911.9
		566.3
Health Budget as reported @ 31st August 2019		168,147.4
Budget Adjustments posted in month 5		
Additions:		
GP Subcommittee Funding		111.8
Reductions:		
Violence Reduction Post - Moved to Glasgow City		-50.0
Non-Recurring:		
GP Premises Supporting Improvements		101.5
Primary Medical Services (PMS) - Provision & Support		360.9
		462.4
Health Budget as reported @ 30th September 2019		168,671.6

Appendix 10

Movement in Reserves

Earmarked Reserves	Opening Position 2019/20 £000's	Amounts Drawn Down in 2019/20	New Reserves	Closing Position 2019/20 £000's	Movement in Reserves in 2019/20	To be Drawn Down 2019/20 c.£000's	To be Drawn Down 2020/21 c.£000's	Ongoing c.£000's
PCTF Monies Allocated in 16/17 and 17/18 for Tests of Change and GP Support	419	-147		272	-147	-23	✓	✓
Primary Care Improvement Program (19/20)	816	-816		0	-816	-816		
GP Premises Fund - Renfrewshire share of NHSGGC funding for GP premises impr	562	-58		504	-58	✓	✓	
Primary Care Transformation Fund Monies	39	-39		0	-39	-39		
District Nurse 3 year Recruitment Programme	161			161	0	✓	✓	✓
Prescribing	557			557	0	✓		
ADP Funding (19/20)	321			321	0	-321		
Tec Grant	20			20	0	-20		
Single Point of Access Implementation (19/20)	28	-28		0	-28	-28		
Funding to Mitigate Any Shortfalls in Delivery of Approved Savings	150	-150		0	-150	-150		
Health Visiting	181	-103		78	-103	✓	✓	
Tannahill Diet and Diabetes Pilot Project	15	-15		0	-15	-15		
Mental Health Improvement Works	150			150	0	✓	✓	
Mental Health Action 15 (19/20)	306	-306		0	-306	-306		
ICT Swift Update Costs	27			27	0			
Information Communcation Funding - Care @ Home Scheduling System	0		232	232	232		✓	
Mile End Refurbishment	100	-100		0	-100	-100		
LA Care Home Refurbishment	300			300	0	-300		
Westland Gardens Refurbishment	105	-105		0	-105	-105		
Eclipse Support Costs (2 Year)	156			156	0	-78	-78	
Care @ Home Refurbishment and Uniform Replacement	70	-70		0	-70	-70		
Additional Support Costs for Transitioning Placement	60	-60		0	-60	-60		
TOTAL EARMARKED RESERVES	4,543	-1,997	232	2,778	-1,765			

General Reserves	Opening Position 2019/20 £000's	Amounts Drawn Down in 2019/20	Projected New Reserves	Closing Position 2019/20 £000's	Movement in Reserves in 2019/20
Renfrewshire HSCP - Health delegated budget under spend carried forward	930			930	0
TOTAL GENERAL RESERVES	930	0	0	930	0
OVERALL RESERVES POSITION	5,473	-1,997	232	3,708	-1,765