



<p><b>Meeting of East Renfrewshire Health and Social Care Partnership</b></p> <p><b>Held on</b></p>	<p>Integration Joint Board</p> <p>26 January 2022</p>
<p><b>Agenda Item</b></p>	<p>6</p>
<p><b>Title</b></p>	<p>Revenue Budget Monitoring Report 2021/22; position as at 31<sup>st</sup> December 2021</p>
<p><b>Summary</b></p> <p>To provide the Integration Joint Board with financial monitoring information in relation to the revenue budget, as part of the agreed financial governance arrangements.</p>	
<p><b>Presented by</b></p>	<p>Lesley Bairden (Chief Financial Officer)</p>
<p><b>Action Required</b></p> <p>The Integration Joint Board is asked to:</p> <ul style="list-style-type: none"> <li>• note the projected outturn for the 2021/22 revenue budget</li> <li>• note the projected reserves balances and approve the establishment of 3 new reserves</li> <li>• Agree the proposal to transfer £500k budget from Nursing and Residential care to Care at Home.</li> </ul>	
<p><b>Directions</b></p> <p><input type="checkbox"/> No Directions Required</p> <p><input type="checkbox"/> Directions to East Renfrewshire Council (ERC)</p> <p><input type="checkbox"/> Directions to NHS Greater Glasgow and Clyde (NHSGGC)</p> <p><input checked="" type="checkbox"/> Directions to both ERC and NHSGGC</p>	<p><b>Implications</b></p> <p><input checked="" type="checkbox"/> Finance</p> <p><input type="checkbox"/> Policy</p> <p><input type="checkbox"/> Workforce</p> <p><input type="checkbox"/> Equalities</p> <p><input checked="" type="checkbox"/> Risk</p> <p><input type="checkbox"/> Legal</p> <p><input type="checkbox"/> Infrastructure</p> <p><input type="checkbox"/> Fairer Scotland Duty</p>

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# **EAST RENFREWSHIRE INTEGRATION JOINT BOARD**

**26 JANUARY 2022**

**Report by Chief Financial Officer**

## **REVENUE BUDGET MONITORING REPORT**

### **PURPOSE OF REPORT**

1. To advise the Integration Joint Board of the projected outturn position of the 2021/22 revenue budget. This projection is based on ledger information as at 31<sup>st</sup> December 2021 and allowing for latest intelligence.
2. The report now includes the application of the recently announced Winter funding for 2021/22.

### **RECOMMENDATIONS**

3. The Integration Joint Board is asked to:
  - note the projected outturn for the 2021/22 revenue budget
  - note the projected reserves balances and approve the establishment of 3 new reserves
  - Agree the proposal to transfer £500k budget from Nursing and Residential care to Care at Home.

### **BACKGROUND**

4. This report is part of the regular reporting cycle for ensuring that the HSCP financial governance arrangements are maintained. This is the third report for the financial year 2021/22 and provides the projected outturn for the year based on our latest information recognising we are still in a particularly difficult time. The projected costs against budget are continuously reviewed and refined throughout the year.
5. The current projected outturn shows an underspend for the year of £0.165 million after the application of winter funding of £2.143 million and assumed Covid-19 funding of £9.769 million. The allocation of winter monies means we have reduced some areas of Covid-19 spend, however some existing costs have increased, including children's residential care, in patient staffing and unachieved savings.

#### **Winter Funding 2021/22**

6. As previously reported, we have received additional funding for Winter 2021/22 and the confirmed allocations and our application are:

Initiative	£ million	Comments / Purpose
Interim Care	0.703	To support delayed discharge pathways with more appropriate care and support. This funding is non-recurring for a six month period so we expect a further £0.35 million in 2022/23

Care at Home Capacity	1.089	To expand capacity to address increased need and acuity. This funding is recurring and the current working assumption is the full year effect will at least double this allocation in 2022/23.
Multi-Disciplinary Teams	0.351	To support cross system working including focus on delayed discharge. This funding is recurring and the current working assumption is the full year effect will at least double this allocation in 2022/23.
Social Care Pay Uplifts	0.741	Up to £48 million nationally for social care staff hourly rate increases. We are paying increased rates effective from 1 <sup>st</sup> December to implement the policy.
Additional Health Care Assistants	Part of NHSGGC wide recruitment	

7. This funding has been allocated to the respective budget areas and at present we are assuming full spend against these allocations as, in line with the national position, we are assuming all unspent balances will be taken to an earmarked reserve. Work is ongoing to refine the expected costs for the current year and recruitment is underway.
8. Whilst we have indicative allocations for 2022/23, the distribution of the £554 million announced as part of the 2022/23 budget is not yet finalised. This will be included in the budget report to the IJB in March.

### **Covid-19 Funding 2021/22**

9. The HSCP costs related to Covid-19 activity continue into 2021/22 and are reported to the Scottish Government via NHS Greater Glasgow and Clyde as the health boards are the leads on this reporting. The HSCP provides detailed estimated and actual costs across a number of categories and our current assumptions, which total just under £9.769 million. This is reviewed on a monthly basis and our projections are continually revised as we continue to respond to the pandemic. The projections included in this report assume full Covid-19 funding including support for unachieved savings. There is a significant risk to delivering a balanced budget without this support.
10. Although some costs have reduced as we apply Winter funding we have identified increases that relate to Covid-19 in increased children's residential care, additional inpatients staffing within specialist learning disability services. We have also revised our assumption that we could achieve £200k savings through Recovery and Renewal in the current year, the move back to response has eliminated any capacity to deliver this.
11. In line with previous reports the estimated costs are included in our overall financial position and the bottom line is a nil impact as we are projecting full funding, inclusive of the balance of the Covid-19 reserve we hold. Discussions remain ongoing at a national level over funding, we continue to operate our PPE hub and we are working with our partner providers around sustainability support in line with the latest guidance.

12. To date the HSCP projected costs for 2021/22 and balance of funding required after reserves is summarised below:

	£ million
<b>Projected Costs:</b>	
Additional services and staffing including Mental Health Assessment, Community Treatment, Flu, GP, staffing across all response activity	3.708
Infrastructure, equipment, PPE	0.095
Sustainability	2.400
Unachieved savings	3.566
<b>Current Projected Local Mobilisation Plan Costs</b>	<b>9.769</b>
<b>Funded By:</b>	
COVID reserve (Carried forward from 2020/21)	3.145
2021/22 Allocations to date	0.220
<b>Total Mobilisation Funding/reserves confirmed and received to date</b>	<b>3.365</b>
<b>Further Funding Required</b>	<b>6.404</b>

13. The projected costs for the year reflect the third quarter return due to be made to Scottish Government at the end of January. This shows that based on funds received and reserves use we require a further £6.404 million.
14. Since last reported our projected Covid-19 costs have increased slightly due to:
- £200k increase in unachieved savings as no capacity to work on recovery and renewal
  - £137k increase in staffing, vaccination and increased cleaning costs
  - £56k increase in children's residential care  
Offset by:
  - £201k reduction in staffing costs now met from Winter funding

## REPORT

15. The consolidated budget for 2021/22 and projected outturn position, with Covid-19 costs at nil impact and the provisional application of Winter funding is reported in detail at Appendix 1. This shows a potential projected underspend of £0.165 million against a full year budget of £136.193 million (0.12%) after assumed contributions to and from reserves.
16. Full Covid-19 funding for our unachieved savings has not yet been confirmed although this has been included in our returns to Scottish Government, clearly this remains a risk to the IJB.
17. The consolidated budget and associated financial direction to our partners is detailed at Appendix 4. This is reported to each Integration Joint Board and reflects in year revisions to our funding contributions and associated directions. The allocation of Winter funding is now in place although there may be some re-alignment once the distribution route is confirmed.
18. The main projected operational variances are set out below. The projected costs are based on known care commitments, vacant posts and other supporting information

from our financial systems as at 31<sup>st</sup> December 2021 and do allow for the latest known information.

19. **Children & Families and Public Protection £350k overspend;** this remains primarily due to care package costs and is an increase in projected costs of £286k since last reported, mainly due to:
- £73k increase residential and fostering care, after Covid-19 related costs are excluded
  - £369k revised payroll costs as the previous projection was understated in error
  - £119k previously reported overspend in CAMHS now reduced based on latest payroll and recruitment projections

The service are monitoring the pressures within purchased care and the projected costs will be revised as required, we are assuming current placements will remain to March 2022

20. **Older Peoples Services £1,466k underspend;** the projected underspend remains a result of current care commitments and staff turnover within teams. Continuing the current year trend, this underspend is mainly within residential and nursing care at £2.6 million (a further reduction in projected costs of £0.4m). This is offset by an overspend in localities care at home commitments of £0.9m and is also partly offsetting the increased activity in Care at Home within Intensive Services.
21. This is a reduction in projected costs of £628k mainly within residential and nursing and almost offsets the increase in Care at Home. It should be noted that £147k of this relates to a projection included for additional Winter activity which was allowed for within Nursing and Residential care but has impacted instead in Care at Home.#
22. Work remains ongoing to better understand the post Covid-19 impact on demand and the associated financial implications in the longer term. As previously reported we don't yet know what the new baseline will look like, however, we are asking the IJB to agree to a budget virement of £500k from Nursing and Residential to Care at Home reflecting current trends. If agreed this will be reflected in the March report.
23. **Physical & Sensory Disability £42k overspend;** the projected overspend is due to care package commitment trends and turnover not achieved; this is a reduction in projected costs of £136k based on current care package cost commitments.
24. **Learning Disability Community Services £1,093k underspend;** the projected underspend remains due to staffing across the Learning Disability community teams (£382k) and projected care commitments (£605k). This is a further underspend of £321k based on latest care package commitments.
25. Some of our Learning Disability Day Services staff are currently supporting Care at Home and the Responder service so some costs will be transferred to winter funding so the underspend may increase in the next report.
26. When we look at the collective position across the three adult care groups above (in paragraphs 20 to 22 this gives a total underspend across Barrhead and Eastwood localities of £2.517 million and the locality split is shown as an extract in Appendices 1 to 3 as an alternative presentation of these budgets and projected costs.

27. **Learning Disability Inpatients £nil variance;** it should be noted that whilst the projected costs are show to budget this is after applying £393k from the transitional funding reserve set up to support the long stay beds redesign. This cost pressure is a result of staffing required to support increased observation and ensure the ratio required to support complex needs is maintained.
28. **Augmentative and Alternative Communication £nil variance;** whilst there is no projected variance shown the service has a reserve of £70k that may be utilised in part as the year progresses. The current projection shows that costs are broadly in line with budget.
29. **Intensive Services £1,945k overspend;** the main cost pressure remains within Care at Home (both purchased and the in-house service) of £1,487k and this is after the application of £826k Winter funding for existing commitments as agreed at the last IJB. There have been significant cost increases within Care at Home since last reported predominately around staffing and agency as we continue to respond to the pandemic. The proposed budget re-alignment from Nursing and Residential care will mitigate this to some degree.
30. Bonnyton House remains overspent (£96k) and Telecare overspent (£620k). These pressures are offset in part by staff turnover and vacancies within day services (£327k).
31. This is a net reduction in Intensive Services projected overspend of £49k since last reported.
32. **Recovery Services Mental Health & Addictions £21k underspend;** current care commitments are causing some pressure within Mental Health (£394k) although this is offset by turnover and care costs within the addictions service (£85k) and within Mental Health Adult Community Services (£227k). The projected variance has reduced by £78k since last reported from both care costs and turnover.
33. The committed costs for Mental Health are an increase on the previous year and we expect continued service demand and pressures in this area. We will need to consider longer term funding once we are clear on the new baseline.
34. **Prescribing Nil Variance;** although the data for the year is showing an increase in demand from last year, with the trend starting to reflect pre pandemic demand, costs to date are broadly in line with budget. We continue to work closely with colleagues at the Health Board analysing and modelling various scenarios.
35. **Finance & Resources £78k overspend;** this budget meets the cost of a number of HSCP wide costs, including recharges for prior year pension costs for which a prudent projection is included. This is an increase in projected costs of £14k.
36. **Primary Care Improvement Plan, Alcohol and Drugs (Local Improvement Fund) and Mental Health Action 15;** we have had confirmation from the Scottish Government of our current year allocations and that reserves balances are expected to be used as part of the cash flow supporting the allocation process.
37. Appendices 8 to 10 give a summarised position against each funding initiative, assuming the full allocation will be received. We have recently been notified of a further Winter Funding allocation for PCIP of £43k and we are progressing with recruitment and equipment to support these plans.

## **Other**

38. The current projected revenue budget underspend of £0.165 million will be added to our budget savings reserve, subject to final outturn and agreed reserves position at the end of the financial year.
39. The reserves position is reported in full at Appendix 5. Spending plans against reserves highlight recovery activity as we emerge from pandemic and as mentioned above a full utilisation of the Covid-19 reserve. The IJB is asked to approve the establishment of new reserves for:
  - Winter Funding
  - Trauma Informed Practice
  - Mental Health – Mental Health Officer Capacity Building.
40. The IJB is requested to approve the budget virements detailed at Appendix 7. Please note the proposal to transfer £500k from Nursing and Residential to Care at Home is not included and subject to approval will be reflected in the next report.
41. The changes to funding throughout the year and associated directions are an integral element of our revenue monitoring and as funding is confirmed this will be reflected in future reports and in Appendix 4 (Directions) in this report.
42. The HSCP Accountancy Team will continue to work through all funding receipts and allocations to ensure the transparency and integrity of budget monitoring is maintained in an ever changing environment.

## **IMPLICATIONS OF THE PROPOSALS**

### Finance

43. The savings agreed by the IJB as part of the budget set in March 2021 are set out at Appendix 6. Our capacity to deliver these savings in year is significantly impacted as we work through Covid-19. The impact on savings delivery along with any implications from our recovery programme will continue to be reported to the IJB during 2021/22.
44. A revised Medium-Term Financial Plan (MTFP) was brought to the IJB in June 2021. Whilst the Winter Funding allocations clearly impact we do not yet have notification of the full allocation for 2022/23. This will be reflected in the budget report to the IJB in March and in the MTFP thereafter.
45. We continue to work through the Agenda for Change and other pay awards to ensure we do not have any underlying cost pressures; we also continue to try to better understand the post Covid-19 landscape.
46. Per our Covid-19 funding returns we are anticipating full support and this is reflected in our projected costs and income.
47. We continue to make sustainability payments to our partner providers, in line with nationally agreed principles and we continue to review requests for additional costs incurred.



## Risk

48. The previously reported significant risk to the IJB that all Covid-19 related costs would not be fully funded remains, although this was fully mitigated in 2020/21. The ongoing implications for 2021/22 continue to be assessed.
49. There are several further risks which could impact on the current and future budget position; including:
  - Maintaining capacity to deliver our services
  - Achieving all existing savings on a recurring basis
  - The impact of Covid-19 on our partner providers and the care service market
  - Prescribing costs exceeding budget and reserve over the longer term
  - Observation and Out of Area costs within Specialist Learning Disability Services

## **DIRECTIONS**

50. The running budget reconciliation which forms part of financial directions to our partners is included at Appendix 4.
51. The report reflects a projected breakeven position after the potential net contribution of £0.165 million to reserves for the year to 31 March 2022.

## **CONSULTATION AND PARTNERSHIP WORKING**

52. The Chief Financial Officer has consulted with our partners.
53. This revenue budget reflects the consolidation of funding from both East Renfrewshire Council and NHS Greater Glasgow and Clyde. The HSCP operates under the Financial Regulations as approved by the Performance and Audit Committee on 18 December 2015 and reviewed March 2020; the latest review of the financial regulations and reserves policy were agreed by the Performance and Audit Committee on the 22<sup>nd</sup> September 2021.

## **CONCLUSIONS**

54. Appendix 1 reports a potential projected underspend of £0.165 million for the year to 31 March 2022, assuming full Covid-19 support.

## **RECOMMENDATIONS**

55. The Integration Joint Board is asked to note:
  - note the projected outturn for the 2021/22 revenue budget
  - note the projected reserves balances and approve the establishment of 3 new reserves
  - Agree the proposal to transfer £500k budget from Nursing and Residential care to Care at Home.

## **REPORT AUTHOR**

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18<sup>th</sup> January 2022

Chief Officer, IJB: Julie Murray

## **BACKGROUND PAPERS**

IJB 24.11.2021 – Revenue Budget Monitoring Report

[https://www.eastrenfrewshire.gov.uk/media/7173/IJB-Item-09-24-November-2021/pdf/IJB\\_Item\\_09\\_-\\_24\\_November\\_2021.pdf?m=637731757242470000](https://www.eastrenfrewshire.gov.uk/media/7173/IJB-Item-09-24-November-2021/pdf/IJB_Item_09_-_24_November_2021.pdf?m=637731757242470000)

IJB 22.09.2021 – Revenue Budget Monitoring Report

[https://www.eastrenfrewshire.gov.uk/media/5992/IJB-Item-11-22-September-2021/pdf/IJB\\_Item\\_11\\_-\\_22\\_September\\_2021.pdf?m=637668671034530000](https://www.eastrenfrewshire.gov.uk/media/5992/IJB-Item-11-22-September-2021/pdf/IJB_Item_11_-_22_September_2021.pdf?m=637668671034530000)

IJB 12.05.2021 – Revenue Budget Monitoring Report

[https://www.eastrenfrewshire.gov.uk/media/4979/IJB-Item-08-12-May-2021/pdf/IJB\\_Item\\_08\\_-\\_12\\_May\\_2021.pdf?m=637558874874170000](https://www.eastrenfrewshire.gov.uk/media/4979/IJB-Item-08-12-May-2021/pdf/IJB_Item_08_-_12_May_2021.pdf?m=637558874874170000)

IJB 17.03.2021 – Revenue Budget Monitoring Report

[https://www.eastrenfrewshire.gov.uk/media/4789/IJB-Item-06-17-March-2021/pdf/IJB\\_Item\\_06\\_-\\_17\\_March\\_2021.pdf?m=637511548490270000](https://www.eastrenfrewshire.gov.uk/media/4789/IJB-Item-06-17-March-2021/pdf/IJB_Item_06_-_17_March_2021.pdf?m=637511548490270000)

IJB 03.02.2021 – Revenue Budget Monitoring Report

[https://www.eastrenfrewshire.gov.uk/media/4560/Integration-Joint-Board-item-8-3-February-2021/pdf/Integration\\_Joint\\_Board\\_item\\_8\\_-\\_3\\_February\\_2021.pdf?m=637472533272900000](https://www.eastrenfrewshire.gov.uk/media/4560/Integration-Joint-Board-item-8-3-February-2021/pdf/Integration_Joint_Board_item_8_-_3_February_2021.pdf?m=637472533272900000)

## Consolidated Monitoring Report

## Projected Outturn Position to 31st March 2022

Objective Analysis	Full Year			
	Budget £	Projected Outturn £	Variance (Over) / Under £	Variance (Over) / Under %
Public Protection - Children & Families	13,808,000	14,158,000	(350,000)	(2.53%)
Public Protection - Criminal Justice	14,000	14,000	-	0.00%
Adult Localities Services				
Older People	23,262,000	21,796,000	1,466,000	6.30%
Physical & Sensory Disability	5,772,000	5,814,000	(42,000)	(0.73%)
Learning Disability - Community	15,812,000	14,719,000	1,093,000	6.91%
Learning Disability - Inpatients	8,825,000	8,825,000	-	0.00%
Augmentative and Alternative Communication	246,000	246,000	-	0.00%
Intensive Services	12,799,000	14,744,000	(1,945,000)	(15.20%)
Recovery Services - Mental Health	5,102,000	5,167,000	(65,000)	(1.27%)
Recovery Services - Addictions	1,996,000	1,910,000	86,000	4.31%
Family Health Services	25,718,000	25,718,000	-	0.00%
Prescribing	16,454,000	16,454,000	-	0.00%
Finance & Resources	6,385,000	6,463,000	(78,000)	(1.22%)
<b>Net Expenditure</b>	<b>136,193,000</b>	<b>136,028,000</b>	<b>165,000</b>	<b>0.12%</b>
<b>Contribution to / (from) Reserve</b>	<b>-</b>	<b>165,000</b>	<b>(165,000)</b>	<b>-</b>
<b>Net Expenditure</b>	<b>136,193,000</b>	<b>136,193,000</b>	<b>-</b>	

Figures as at 31 December 2021

<b>Net Contribution To / (From) Reserves</b>	<b>£ 165,000</b>
Analysed by Partner contribution;	
Health	160,000
Social Care (provisional)	5,000
<b>Net Contribution To / (From) Reserves</b>	<b>165,000</b>

## Additional information - Adult Localities

Objective Analysis	Full Year			
	Budget £	Projected Outturn £	Variance (Over) / Under £	Variance (Over) / Under %
Localities Services - Barrhead	20,104,000	18,361,000	1,743,000	8.67%
Localities Services - Eastwood	24,742,000	23,968,000	774,000	3.13%
<b>Net Expenditure</b>	<b>44,846,000</b>	<b>42,329,000</b>	<b>2,517,000</b>	<b>5.61%</b>

## Council Monitoring Report

## Projected Outturn Position to 31st March 2022

Subjective Analysis	Full Year				Variance showing Covid-19 impact		
	Budget £	Projected Outturn £	Variance (Over) / Under £	Variance (Over) / Under %	COVID	Unachieved Savings	Operational Variance
Employee Costs	25,214,000	28,077,000	(2,863,000)	(11.35%)	(1,062,000)	(700,000)	(1,101,000)
Property Costs	813,000	838,000	(25,000)	(3.08%)	(10,000)		(15,000)
Supplies & Services	2,077,000	2,665,000	(588,000)	(28.31%)	(91,000)	(233,000)	(264,000)
Transport Costs	258,000	330,000	(72,000)	(27.91%)			(72,000)
Third Party Payments	42,676,000	48,496,000	(5,820,000)	(13.64%)	(3,490,000)	(2,633,000)	303,000
Support Services	2,420,000	2,420,000	-	0.00%			-
Income	(16,774,000)	(26,147,000)	9,373,000	(55.88%)	8,219,000		1,154,000
<b>Net Expenditure</b>	<b>56,684,000</b>	<b>56,679,000</b>	<b>5,000</b>	<b>0.01%</b>	<b>3,566,000</b>	<b>(3,566,000)</b>	<b>5,000</b>
<b>Contribution to / (from) Reserve</b>	<b>-</b>	<b>5,000</b>	<b>(5,000)</b>	<b>-</b>			
<b>Net Expenditure</b>	<b>56,684,000</b>	<b>56,684,000</b>	<b>-</b>	<b>-</b>			

Objective Analysis	Full Year			
	Budget £	Projected Outturn £	Variance (Over) / Under £	Variance (Over) / Under %
3.i Public Protection - Children & Families	9,846,000	10,196,000	(350,000)	(3.55%)
Public Protection - Criminal Justice	14,000	14,000	-	0.00%
Adult Localities Services				
Older People	15,171,000	13,661,000	1,510,000	9.95%
Physical & Sensory Disability	5,164,000	5,206,000	(42,000)	(0.81%)
Learning Disability	9,919,000	9,024,000	895,000	9.02%
Intensive Services	11,792,000	13,737,000	(1,945,000)	(16.49%)
Recovery Services - Mental Health	1,467,000	1,759,000	(292,000)	(19.90%)
Recovery Services - Addictions	273,000	201,000	72,000	26.37%
Finance & Resources	3,038,000	2,881,000	157,000	5.17%
<b>Net Expenditure</b>	<b>56,684,000</b>	<b>56,679,000</b>	<b>5,000</b>	<b>0.01%</b>
<b>Contribution to / (from) Reserve</b>	<b>-</b>	<b>5,000</b>	<b>(5,000)</b>	
<b>Net Expenditure</b>	<b>56,684,000</b>	<b>56,684,000</b>	<b>-</b>	

## Notes

1 Figures as at 31 December 2021

2 The projected underspend / (overspend) will be taken to/(from) reserves at year end.

3 Contribution To Reserves is made up of the following transfer;

Net Contribution to / (from) Reserves	£
	<u>5,000</u>

3.i In addition to the above addition spending from reserves is detailed at Appendix 5

## 4 Additional information - Adult Localities

Objective Analysis	Full Year			
	Budget £	Projected Outturn £	Variance (Over) / Under £	Variance (Over) / Under %
Localities Services - Barrhead	13,760,000	12,079,000	1,681,000	12.22%
Localities Services - Eastwood	16,494,000	15,812,000	682,000	4.13%
<b>Net Expenditure</b>	<b>30,254,000</b>	<b>27,891,000</b>	<b>2,363,000</b>	<b>(7.81%)</b>

NHS Monitoring Report

Projected Outturn Position to 31st March 2022

Subjective Analysis	Full Year				Variance showing Covid-19 impact		
	Full Year Budget £	Projected Outturn £	Variance (Over) / Under £	Variance (Over) / Under %	COVID	Unachieved Savings	Operational Variance
Employee Costs	23,635,000	24,274,000	(639,000)	(2.70%)	1,331,000		692,000
Non-pay Expenditure	48,663,000	49,406,000	(743,000)	(1.53%)	211,000		(532,000)
Resource Transfer/Social Care Fund	12,617,000	12,617,000	-	0.00%			-
Income	(5,406,000)	(6,948,000)	1,542,000	28.52%	(1,542,000)		-
<b>Net Expenditure</b>	<b>79,509,000</b>	<b>79,349,000</b>	<b>160,000</b>	<b>0.20%</b>	<b>-</b>	<b>-</b>	<b>160,000</b>

<b>Contribution to / (from) Reserve</b>	<b>-</b>	<b>160,000</b>	<b>(160,000)</b>	<b>-</b>
<b>Net Expenditure</b>	<b>79,509,000</b>	<b>79,509,000</b>	<b>-</b>	<b>-</b>

Objective Analysis	Full Year			
	Full Year Budget £	Projected Outturn £	Variance (Over) / Under £	Variance (Over) / Under %
Childrens Services	3,862,000	3,862,000	-	0.00%
Adult Community Services	4,784,000	4,828,000	(44,000)	(0.92%)
Learning Disability - Community	1,089,000	891,000	198,000	18.18%
Learning Disability - Inpatient	8,825,000	8,825,000	-	0.00%
Augmentative and Alternative Communication	246,000	246,000	-	0.00%
Family Health Services	25,718,000	25,718,000	-	0.00%
Prescribing	16,454,000	16,454,000	-	0.00%
Recovery Services - Mental Health	2,872,000	2,645,000	227,000	7.90%
Recovery Services - Addictions	1,217,000	1,203,000	14,000	1.15%
Finance & Resources	2,960,000	3,195,000	(235,000)	(7.94%)
Resource Transfer	11,482,000	11,482,000	-	0.00%
<b>Net Expenditure</b>	<b>79,509,000</b>	<b>79,349,000</b>	<b>160,000</b>	<b>0.20%</b>

<b>Contribution to / (from) Reserve</b>	<b>-</b>	<b>160,000</b>	<b>(160,000)</b>	<b>0.00%</b>
<b>Net Expenditure</b>	<b>79,509,000</b>	<b>79,509,000</b>	<b>-</b>	<b>0.00%</b>

Notes

1 Figures as at 31 December 2021

2 Resource Transfer and the Social Care Fund is re allocated across client groups at the consolidated level as detailed below;

	£
Public Protection - Children & Families	100,000
Adult Localities Services	
Older People	3,307,000
Physical & Sensory Disability	608,000
Learning Disability	4,804,000
Intensive Services	1,007,000
Recovery Services - Mental Health	763,000
Recovery Services - Addictions	506,000
Finance & Resources	387,000
	<u>11,482,000</u>

Localities Resource Transfer - alternative presentation	
Localities Services - Barrhead	4,949,000
Localities Services - Eastwood	3,770,000

3 Net Contribution to / (from) Reserves £ 160,000

3.i In addition to the above addition spending from reserves is detailed at Appendix 5

4 Additional information - Adult Localities

Objective Analysis	Full Year			
	Full Year Budget £	Projected Outturn £	Variance (Over) / Under £	Variance (Over) / Under %
Localities Services - Barrhead	1,395,000	1,333,000	62,000	4.44%
Localities Services - Eastwood	4,478,000	4,386,000	92,000	2.05%
<b>Net Expenditure</b>	<b>5,873,000</b>	<b>5,719,000</b>	<b>154,000</b>	<b>2.62%</b>

**East Renfrewshire HSCP - Revenue Budget Monitoring 2021/22**  
**Budget Reconciliation & Directions**

**Appendix 4**

	<b>NHS £000</b>	<b>ERC £000</b>	<b>IJB £000</b>	<b>Total £000</b>
Funding Sources to the IJB				
1 Original Revenue Budget Contributions	73,504	53,705		127,209
Criminal Justice Grant Funded Expenditure		614		614
Criminal Justice Grant		(614)		(614)
FHS / GMS / GP Premises budget adjustments	1,130			1,130
Primary Care Improvement Fund Tranche 1	1,256			1,256
Mental Health Action 15 Tranche 1 & 2 & Outcomes	278			278
ADP Funding Tranche 1 & 2 & LIF	587			587
Prescribing Transfer of Central Budgets and Other	487			487
Pay Award - Agenda for Change	443			443
Adjustments to recurring budget	363			363
Additional District Nursing Funding	109			109
Additional CAMHS Funding	779			779
Diabetes funding	40			40
Wellbeing	63			63
LD Inpatients SESP and transfer to ED HSCP	(24)			(24)
Tobacco Prevention	43			43
Augmentative and Alternative Communication SLA uplift	175			175
Covid-19 Funding Allocation	220			220
Dementia	56			56
Winter Planning		2,884		2,884
Trauma Informed Practice		95		95
	79,509	56,684	-	136,193
Funding Outwith Revenue Contribution				
Housing Aids & Adaptations *		400		400
Set Aside Hospital Services Opening Budget	32,642			32,642
<b>Total IJB Resources</b>	<b>112,151</b>	<b>57,084</b>	<b>-</b>	<b>169,235</b>
Directions to Partners				
Revenue Budget	79,509	56,684	-	136,193
Criminal Justice Grant Funded Expenditure		614		614
Criminal Justice Grant		(614)		(614)
1 Resource Transfer & Recharges	(12,514)	12,514		0
Carers Information	58	(58)		0
	67,053	69,140	-	136,193
Housing Aids & Adaptations *		400		400
Set Aside Hospital Services Budget	32,642			32,642
	<b>99,695</b>	<b>69,540</b>	<b>-</b>	<b>169,235</b>

\* includes capital spend

1 Includes Social Care Fund, Cross Charges, COVID funding adjustments as well as historic resource transfer etc.

Earmarked Reserves	Reserve Carry Forward to 2021/22 £'000	2021/22 Projected spend £'000	Projected balance 31/03/22 £'000	comment
<b>Scottish Government Funding</b>				
Mental Health - Action 15	156	(45)	201	Plans being worked on including projected in year underspend
Alcohol & Drugs Partnership	191	(30)	221	Plans being worked on including projected in year underspend
Drugs Death Task Force	39		39	Being reviewed alongside recovery and renewal
Primary Care Improvement Fund	877	(362)	1,239	Plans being worked on including projected in year underspend
Primary Care Transformation Fund	37		37	Will be drawn as required
GP Premises Fund	101		101	Plans being worked on alongside PCIF
COVID and Winter Planning	3,145	3,145	0	Expect to spend in full
<b>Scottish Government Funding</b>	<b>4,546</b>	<b>2,708</b>	<b>1,838</b>	
<b>Bridging Finance</b>				
Budget Savings Reserve	1,880	(165)	2,045	Assumed based on current projected overspend and application of winter funding; subject to change
Winter Funding		tbv	tbv	Balance will be earmarked once confirmed and subject to IJB agreement
In Year Pressures Reserve	165		165	Will be applied as required
Prescribing	510		510	To smooth prescribing pressures
<b>Bridging Finance</b>	<b>2,555</b>	<b>(165)</b>	<b>2,720</b>	
<b>Children &amp; Families</b>				
Residential Accommodation	460	0	460	To smooth the impact of high cost residential placements over time, currently assumed no draw and will continue to be monitored
Health Visitors	183	118	65	To support capacity and training
Home & Belonging	58	58	0	Expect to fully utilise
School Counselling	687		687	Proposal to IJB to support Family Wellbeing Service from 2022/23 for 2 years
Children & Young Peoples Mental Health Framework	127	127	0	Expect to fully utilise
Recovery Activity - Partners	101	101	0	Expect to fully utilise
Continuing Care / Child Healthy Weight	15	15	0	Expect to fully utilise
Trauma Informed Practice		(50)	50	Funding received in year but no capacity, will carry forward subject to IJB agreement
<b>Children &amp; Families</b>	<b>1,631</b>	<b>369</b>	<b>1,262</b>	
<b>Transitional Funding</b>				
Learning Disability Specialist Services	654	393	261	Funding Challenging Behaviour Manager post for 20 months from April and additional costs of observations
Community Living Change Fund	295		295	New funding to support learning disability change local and system wide - proposals being finalised
<b>Total Transitional Funding</b>	<b>949</b>	<b>393</b>	<b>556</b>	
<b>Adult Services</b>				
District Nursing	74	74	0	To support capacity and training - aligned with planned activity
Mental Health - Community Psychology	16		16	To support additional sessions for recovery
Mental Health - MHO Capacity Building		(45)	45	Funding received in year but no capacity, will carry forward subject to IJB agreement
Care Home Oversight Support	51	51	0	To support recovery
Augmentative & Alternative Communication	70		70	To smooth demand
Addictions - Residential Rehabilitation	37		37	To smooth the impact of residential placements
<b>Adult Services</b>	<b>248</b>	<b>80</b>	<b>168</b>	
<b>Repairs &amp; Renewals</b>				
Repairs, Furniture and Specialist Equipment	100		100	Environmental works approved by IJB in 2019/20, delayed due to COVID now required. May supplement capital works if required
<b>Repairs &amp; Renewals</b>	<b>100</b>	<b>0</b>	<b>100</b>	
<b>Capacity</b>				
Partnership Strategic Framework	92	58	34	To fund post in current year. Following year funding committed to support procurement activity
Organisational Learning & Development	92		92	Being reviewed alongside recovery and renewal
<b>Capacity</b>	<b>184</b>	<b>58</b>	<b>126</b>	
<b>Total All Earmarked Reserves</b>	<b>10,213</b>	<b>3,443</b>	<b>6,770</b>	
<b>General Reserves</b>				
East Renfrewshire Council	109	0	109	
NHSGCC	163	0	163	
<b>Total General Reserves</b>	<b>272</b>	<b>0</b>	<b>272</b>	
<b>Grand Total All Reserves</b>	<b>10,485</b>	<b>3,443</b>	<b>7,042</b>	

NB: Subject to audited annual report and accounts 2020/21

East Renfrewshire HSCP - Revenue Budget Monitoring 2021/22

Analysis of Savings Delivery

Saving	2021/22 Funding Gap £	Projected Saving £	Saving still to be achieved	Comments
Adult Care packages	265,000	265,000	-	Saving applied to budget and achieved
Discretionary spend moratorium	120,000	120,000	-	Saving applied to budget and achieved
Increased Charges	20,000	20,000	-	Saving applied to budget and achieved
Freeze Uplift on non-pay - manage through efficiency	150,000	57,000	93,000	Saving applied to budget and partly achieved, balance treated as Covid related pressure
Property Savings - lease and other	100,000	100,000	-	Saving applied to budget and achieved
Travel and Other running costs	60,000	60,000	-	Saving applied to budget and achieved
Early Identified savings - Recovery and Renewal	432,000		432,000	Work started to achieve these savings in year, £200k previously projected but unlikely to be achieved, now treated as Covid pressure
Unachieved savings being reviewed as part of Recovery and Renewal	3,041,000		3,041,000	Included as part of Covid related cost pressures to Scottish Government, remains subject to confirmation
<b>Sub Total</b>	<b>4,188,000</b>	<b>622,000</b>	<b>3,566,000</b>	
Freeze Uplift on non-pay - manage through efficiency	61,000	61,000	-	Saving applied to budget and achieved
Travel and Other running costs	31,000	31,000	-	Saving applied to budget and achieved
Learning Disability Services local saving from redesign	100,000	100,000	-	Saving applied to budget and achieved
<b>Sub Total</b>	<b>192,000</b>	<b>192,000</b>	<b>-</b>	
<b>Total HSCP Saving Challenge</b>	<b>4,380,000</b>	<b>814,000</b>	<b>3,566,000</b>	

Note; capacity to deliver savings impacted by COVID response.



Subjective Analysis	2021/22 Budget Virement								
	2021/22 Opening Budget £	(1) £	(2) £	(3) £	(4) £	(5) £	(6) £	2021/22 Budget £	Total Virement £
Employee Costs	23,594,000	100,000	1,127,000	269,000		95,000	29,000	25,214,000	1,620,000
Property Costs	903,000						(90,000)	813,000	(90,000)
Supplies & Services	1,891,000						186,000	2,077,000	186,000
Transport Costs	258,000							258,000	0
Third Party Payments	41,324,000	637,000	10,000		741,000		(36,000)	42,676,000	1,352,000
Support Services	2,419,000							2,419,000	0
Income	(16,684,000)						(89,000)	(16,773,000)	(89,000)
<b>Net Expenditure</b>	<b>53,705,000</b>	<b>737,000</b>	<b>1,137,000</b>	<b>269,000</b>	<b>741,000</b>	<b>95,000</b>	<b>0</b>	<b>56,684,000</b>	<b>2,979,000</b>

Objective Analysis	2021/22 Budget Virement								
	2021/22 Opening Budget £	(1) £	(2) £	(3) £	(4) £	(5) £	(6) £	2021/22 Budget £	Total Virement £
Public Protection - Children & Families	9,810,000				15,000	50,000	(29,000)	9,846,000	36,000
Public Protection - Criminal Justice	19,000						(5,000)	14,000	(5,000)
Adult Health - Localities Services									0
Older People	14,126,000	623,000			210,000		211,000	15,170,000	1,044,000
Physical & Sensory Disability	4,877,000	16,000		216,000	53,000		2,000	5,164,000	287,000
Learning Disability	9,589,000				363,000		(33,000)	9,919,000	330,000
Adult Health - Intensive Services	10,859,000	98,000	1,087,000		65,000		(317,000)	11,792,000	933,000
Recovery Services - Mental Health	1,386,000				33,000	45,000	3,000	1,467,000	81,000
Recovery Services - Addictions	273,000				2,000		(2,000)	273,000	0
Finance & Resources	2,766,000		50,000	53,000			170,000	3,039,000	273,000
<b>Net Expenditure</b>	<b>53,705,000</b>	<b>737,000</b>	<b>1,137,000</b>	<b>269,000</b>	<b>741,000</b>	<b>95,000</b>	<b>0</b>	<b>56,684,000</b>	<b>2,979,000</b>

Note:

- 1 Winter Planning Funding - Interim beds (non recurring)
- 2 Winter Planning Funding - Care at Home
- 3 Winter Planning Funding - Multi Disciplinary Teams
- 4 Winter Funding - Additional Pay Award Adult Social Care (£10.02)
- 5 Trauma Informed Practice and Mental Health Officer Capacity Funding
- 6 Allocation of achieved savings and resource transfer adjustments to correctly allocate budgets (previously centralised)

## Primary Care Improvement Plan

Service	Planned Programme Costs	Projected Programme Costs	Projected Variance
	£	£	£
Pharmacy Support	839,000	654,000	185,000
Advanced Nurse Practitioners	167,000	81,000	86,000
Advanced Practice Physiotherapists	177,000	153,000	24,000
Community Mental Health Link Workers	73,000	73,000	0
Community Healthcare Assistants / Treatment Room *	370,000	335,000	35,000
Vaccine Transformation Programme	714,000	715,000	(1,000)
Programme Support / CQL / Pharmacy First	208,000	94,000	114,000
<b>Total Cost</b>	<b>2,548,000</b>	<b>2,105,000</b>	<b>443,000</b>
<b>Funded by:</b>			
In Year Funding		2,467,000	
Reserve Balance		877,000	
<b>Total Funding</b>		<b>3,344,000</b>	
Potential reserve at year end based on current projection		1,239,000	

NB Plans to utilise existing reserve being developed

Service	Planned Programme Costs	Actual Programme Costs	Projected Variance
	£	£	£
Staff costs - Board wide including Nursing, Psychology and Occupational Therapy	175,000	177,000	(2,000)
Programme Support	30,000	30,000	0
Staff Costs East Ren HSCP including Psychology, CAMHS and Occupational Therapy	263,000	197,000	66,000
Other - Peer Support Delivery Service	60,000	60,000	0
<b>Total Cost</b>	<b>528,000</b>	<b>464,000</b>	<b>64,000</b>
<b>Funded by:</b>			
In Year Funding		509,000	
Reserve Balance		156,000	
<b>Total Funding</b>		<b>665,000</b>	
Potential reserve at year end based on current projection		201,000	

NB Plans to utilise existing reserve being developed

**East Renfrewshire HSCP - Revenue Budget Monitoring 2021/22**  
**Alcohol & Drugs Partnership Local Improvement Funding**

**Appendix 10**

<b>Service</b>	<b>Planned Programme Costs</b>	<b>Actual Programme Costs</b>	<b>Projected Variance</b>
	£	£	£
Reducing waiting times for treatment and support services	42,000	27,000	15,000
Addictions Officer	49,000	49,000	0
Development of Recovery Communities	130,000	130,000	0
Peer Support	30,000	30,000	0
<b>Total Cost</b>	<b>251,000</b>	<b>236,000</b>	<b>15,000</b>
<b>Funded by:</b>			
In Year Funding		266,000	
Reserve Balance		191,000	
<b>Total Funding</b>		<b>457,000</b>	
Potential reserve at year end based on current projection		221,000	

NB Plans to utilise existing reserve being developed