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| <b>Meeting of East Renfrewshire Health and Social Care Partnership</b>  | Integration Joint Board   |
| <b>Held on</b>  | 10 August 2022  |
| <b>Agenda Item</b>  | 8   |
| <b>Title</b>  | Revenue Budget Monitoring Report 2022/23;<br>position as at 30 <sup>th</sup> June 2022  |
| <b>Summary</b>  |   |
| To provide the Integration Joint Board with financial monitoring information in relation to the revenue budget, as part of the agreed financial governance arrangements.  |   |
| <b>Presented by</b>   | Lesley Bairden (Chief Financial Officer)  |
| <b>Action Required</b>  |   |
| The Integration Joint Board is asked to: <ul style="list-style-type: none"> <li>• note the projected outturn for the 2022/23 revenue budget</li> <li>• note the projected reserves balances</li> </ul>  |   |
| <b>Directions</b>   | <b>Implications</b>   |
| <input type="checkbox"/> No Directions Required<br><input type="checkbox"/> Directions to East Renfrewshire Council (ERC)<br><input type="checkbox"/> Directions to NHS Greater Glasgow and Clyde (NHSGGC)<br><input checked="" type="checkbox"/> Directions to both ERC and NHSGGC | <input checked="" type="checkbox"/> Finance<br><input type="checkbox"/> Policy<br><input type="checkbox"/> Workforce<br><input type="checkbox"/> Equalities<br><input checked="" type="checkbox"/> Risk<br><input type="checkbox"/> Legal<br><input type="checkbox"/> Infrastructure<br><input type="checkbox"/> Fairer Scotland Duty |

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## EAST RENFREWSHIRE INTEGRATION JOINT BOARD

10 August 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 2022/23 revenue budget. This projection is based on ledger information as at 30<sup>th</sup> June 2022 and allowing for latest intelligence.

#### **RECOMMENDATIONS**

2. The Integration Joint Board is asked to:
  - note the projected outturn for the 2022/23 revenue budget
  - note the projected reserves balances

#### **BACKGROUND**

3. This report is part of the regular reporting cycle for ensuring that the HSCP financial governance arrangements are maintained. This is the first report for the financial year 2022/23 and provides the projected outturn for the year based on our latest information recognising we are still in uncertain times.
4. The current projected outturn shows an overspend for the year of £0.553 million after the application of the Covid-19 reserve and winter funding planned activity agreed as part of the 2022/23 budget settlement.
5. The projected costs against budget will be continuously reviewed and refined throughout the year and remedial action taken where possible to contain the projected overspend

#### **REPORT**

6. The consolidated budget for 2022/23 and projected outturn position, with Covid-19 costs at nil impact. This shows a projected overspend of £0.553 million against a full year budget of £139.002 million (0.39%) after assumed contributions to and from reserves.
7. The HSCP costs related to Covid-19 activity continue into 2022/23 and are reported to the Scottish Government via NHS Greater Glasgow and Clyde as health boards remain the leads on this reporting.
8. The funding we received late in 2021/22 will meet the costs of our expected activity as summarised in the table below. The IJB will note this no longer includes support for unachieved savings.

|  | £ million    |
|--|--------------|
| <b>Projected Costs:</b>  |              |
| Additional services and staffing including Mental Health Assessment, Community Treatment, Flu, GP, staffing across all response activity | 3.865        |
| Infrastructure, equipment, PPE*  | 3.089        |
| Sustainability   | 1.260        |
| <b>Current Projected Local Mobilisation Plan Costs</b>   | <b>8.214</b> |
| <b>Funded By:</b>  |              |
| Covid-19 reserve (Carried forward from 2020/21)  | 9.266        |
| Balance remaining  | 1.052        |

\*This now includes the costs of LFT testing with costs allocated nationally

9. The Scottish Government have advised it is unlikely that there will be further Covid-19 funding this year and work is ongoing to ensure we have appropriate exit strategies in place. Work is ongoing with Scottish Government nationally to determine the use of any balances of Covid-19 funding during 2022/23.
10. The consolidated revenue 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.
11. 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 30<sup>th</sup> June 2022 and do allow for the latest known information. The projected costs include provision for further activity during the year.
12. **Children & Families and Public Protection £311k overspend;** results from a number of factors:
  - The CAMHS service core budget is projected to overspend by £170k mainly from payroll pressures. Work is ongoing to assess the impact of new funding and the associated establishment and any mitigation on current costs and reserve funds held.
  - The HSCP is looking after several unaccompanied asylum seeker children with a funding deficit projected of £66k for current costs. This situation will change with more children expected and the type of care required will determine if further pressures will be incurred. We will have a clearer understanding of any funding gap towards the end of the year and options to contain these costs including the use of reserves.
  - Care costs including transport are also pressure in the service of around £75k. The service continue to monitor the pressures within purchased care with the working assumption that current placements will remain to March 2023 and beyond.
13. **Older Peoples Services £439k underspend;** the projected underspend is result of current care commitments and staff turnover within teams. Within residential and nursing care we are underspent by £1.4m, despite an emerging trend of increased nursing home placements. This is offset by an overspend in localities directly purchased care at home and direct payment commitments of £0.9m.
14. **Physical & Sensory Disability £86k underspend;** the projected underspend is due to care package commitments.

15. **Learning Disability Community Services £269k overspend;** the projected overspend is due to care commitments (£461k), including the full year impact from the increased number of people supported year on year. This is offset in part by staffing vacancies within day services (£156k) and within the Community Autism Team (£54k).
16. When we look at the collective position across the three adult care groups above (in paragraphs 17 to 19 this gives a total underspend across Barrhead and Eastwood localities of £0.256 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.
17. Intensive Services £401k overspend; the most significant cost pressure remains within Care at Home (both purchased and the in-house service) of £183k, with the telecare responders service projected overspend at £442k; all predominately around staffing and agency as we continue to respond to demand. These pressures are offset in part by staff turnover and vacancies within day services (£271k).
18. The budgets above in Older People, Adults and Intensive Services include winter funding and associated spend of £3.758m as detailed below. At present we expect to utilise this in full during the year, any slippage will be taken to reserve.

| Initiative                        | £ million | Application of Funding  |
|-----------------------------------|-----------|---|
| Interim Care                      | 0.352     | To support delayed discharge pathways with more appropriate care and support. Non-recurring for a six month period. |
| Care at Home Capacity             | 2.178     | To expand capacity to address increased need and acuity. Recurring.   |
| Multi-Disciplinary Teams          | 0.702     | To support cross system working including focus on delayed discharge. Recurring.                                    |
| Additional Health Care Assistants | 0.526     | Part of NHSGGC wide recruitment. Recurring.   |

We also brought forward £1.012m from 2021/22 funding, and so far have used £0.540m to support interim care during the year.

19. **Learning Disability Inpatients £26k overspend;** a small overspend is now projected as the position after the full reserve of £434k has been used, reflecting the pressure in the service around increased observation costs. There is a significant risk that if observations and the appropriate ratio of staffing to support complex needs continues this will be an unfunded pressure moving into 2023/24. The ongoing redesign work should mitigate to some degree.
20. **Augmentative and Alternative Communication £nil variance;** although there is a slight pressure within equipment costs if this should continue it will be met from the reserve held to smooth such pressures. Budget adjustments will be made later in the year to reflect the impact of the national Service Level Agreement work, this will not impact on the bottom line.
21. **Recovery Services Mental Health & Addictions £26k underspend;** current care commitments are causing some pressure within Mental Health (£304k) although this is offset by turnover within Mental Health Adult Community Services (£327k).

The committed costs for Mental Health show an increase on the previous year and we expect continued service demand and pressures in this area. The need to consider longer term funding once we are clear on the new baseline remains.

22. **Prescribing £nil variance;** the analysis of costs and volumes to dates show we could have a pressure of c£140k on current cost and volume assumptions. At this early stage and given the lag in data we are assuming nil variance as we would call on the smoothing reserve if needed. We continue to work closely with colleagues at the Health Board analysing and modelling various scenarios. We included a 2% increase on the budget and for every further 1% increase in either volume or cost we will see a pressure of c£170k
23. **Finance & Resources £126k overspend;** this budget meets a number of HSCP wide costs, including charges for prior year NHS pension costs for which a prudent projection is included; this will diminish over time. We have made allowance for continued utilities inflation (£27k here and a further £30k across services above).
24. **Primary Care Improvement Plan, Alcohol and Drugs (Local Improvement Fund) and Mental Health Action 15;** we await confirmation from the Scottish Government of our current year allocations to be distributed in full, with slippage taken to earmarked reserves balances to support committed costs for future years. Appendices 8 to 10 give a summarised position against each funding initiative, showing the planned activity against each initiative. The reserves position should become clearer once 2022/23 funding is confirmed.

#### **Other**

25. The current projected revenue budget overspend of £0.553 million will need to be met from our reserves, subject to the final outturn and agreed reserves position at the end of the financial year. It is difficult to provide an accurate projection so early in the year, particularly when the impact of Covid-19 remains unclear. We are seeing increased demand and complexity across all services and will continue to monitor activity and costs to try to establish trends and our new baseline.
26. We will take corrective action where possible to minimise cost pressures in year and are working to refine the financial framework to support our Recovery and Renewal programme to help deliver savings. This is incredibly challenging in the current environment.
27. The reserves position is reported in full at Appendix 5. Spending plans against reserves highlight recovery activity as we continue to emerge from pandemic and allow for full utilisation of Covid-19 and winter funding during 2022/23.
28. The changes to funding throughout the year and associated directions are an integral element of our revenue monitoring and as funding is revised this is reflected in Appendix 4 (Directions) in this report.
29. The projected costs allow for additional activity through the year and we are working with colleagues to identify any impact to the support cost charge from the council so we can better estimate this as the year progresses.
30. 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 a constantly changing environment.

## IMPLICATIONS OF THE PROPOSALS

### Finance

31. The savings agreed by the IJB as part of the budget set in March 2022 are set out at Appendix 6. Our capacity to deliver these savings in year continues to be significantly impacted by capacity as we work through Covid-19 towards recovery. We no longer have support for unachieved savings in the Scottish Government funding for Covid-19 and this is therefore a pressure on the HSCP that we plan to meet from reserves.
32. A revised Medium-Term Financial Plan (MTFP) was brought to the IJB in March 2022. This will be refreshed during the year.
33. We have a number of unknown factors such as pay, continued inflation, demand trends and recruitment and retention impacts in the sector to name a few and will continue to work through these try to better understand the post Covid-19 landscape.
34. Per our Covid-19 funding returns we have included projected costs and income.
35. 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

36. The previously reported significant risk to the IJB that all Covid-19 related costs would not be fully funded is mitigated in 2022/23. The ongoing implications continue to be assessed.
37. 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

38. The running budget reconciliation which forms part of financial directions to our partners is included at Appendix 4.
39. The report reflects a projected breakeven position after the potential net contribution of £0.553 million to reserves for the year to 31 March 2023.

## CONSULTATION AND PARTNERSHIP WORKING

40. The Chief Financial Officer has consulted with our partners.
41. 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 22<sup>nd</sup> September 2021.

## CONCLUSIONS

42. Appendix 1 reports a potential projected underspend of £0.553 million for the year to 31 March 2022, allowing for Covid-19 support and recognising that slippage from winter funding will be earmarked as part of the year end outturn.

## RECOMMENDATIONS

43. The Integration Joint Board is asked to note:
- note the projected outturn for the 2022/23 revenue budget
  - note the projected reserves balances.

## REPORT AUTHOR

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23 July 2022

Chief Officer, IJB: Julie Murray

## BACKGROUND PAPERS

IJB 16.03.2022 – Revenue Budget Monitoring Report

[https://www.eastrenfrewshire.gov.uk/media/7442/IJB-item-10-16-March-2022/pdf/IJB\\_item\\_10\\_-\\_16\\_March\\_2022.pdf?m=637822661469700000](https://www.eastrenfrewshire.gov.uk/media/7442/IJB-item-10-16-March-2022/pdf/IJB_item_10_-_16_March_2022.pdf?m=637822661469700000)

IJB 26.01.2022 – Revenue Budget Monitoring Report

[https://www.eastrenfrewshire.gov.uk/media/7317/IJB-item-06-26-January-2022/pdf/IJB\\_item\\_06\\_-\\_26\\_January\\_2022.pdf?m=637783618121870000](https://www.eastrenfrewshire.gov.uk/media/7317/IJB-item-06-26-January-2022/pdf/IJB_item_06_-_26_January_2022.pdf?m=637783618121870000)

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)



## Consolidated Monitoring Report

## Projected Outturn Position to 30 June 2022

| Objective Analysis                         | Full Year       |                            |                                     |                                 |
|--|-----------------|----------------------------|-------------------------------------|---------------------------------|
|  | Budget<br>£'000 | Projected Outturn<br>£'000 | Variance<br>(Over) / Under<br>£'000 | Variance<br>(Over) / Under<br>% |
| Public Protection - Children & Families    | 13,427          | 13,738                     | (311)                               | (2.32%)                         |
| Public Protection - Criminal Justice       | 29              | -                          | 29                                  | 100.00%                         |
| Adult Localities Services                  |                 |                            |                                     |                                 |
| Older People                               | 23,377          | 22,938                     | 439                                 | 1.88%                           |
| Physical & Sensory Disability              | 6,195           | 6,109                      | 86                                  | 1.39%                           |
| Learning Disability - Community            | 17,455          | 17,724                     | (269)                               | (1.54%)                         |
| Learning Disability - Inpatients           | 8,632           | 8,658                      | (26)                                | (0.30%)                         |
| Augmentative and Alternative Communication | 71              | 71                         | -                                   | 0.00%                           |
| Intensive Services                         | 16,013          | 16,414                     | (401)                               | (2.50%)                         |
| Recovery Services - Mental Health          | 5,103           | 5,095                      | 8                                   | 0.16%                           |
| Recovery Services - Addictions             | 1,099           | 1,081                      | 18                                  | 1.64%                           |
| Family Health Services                     | 27,340          | 27,340                     | -                                   | 0.00%                           |
| Prescribing                                | 16,846          | 16,846                     | -                                   | 0.00%                           |
| Finance & Resources                        | 3,415           | 3,541                      | (126)                               | (3.69%)                         |
| <b>Net Expenditure</b>                     | <b>139,002</b>  | <b>139,555</b>             | <b>(553)</b>                        | <b>(0.40%)</b>                  |
| <b>Contribution to / (from) Reserve</b>    | <b>-</b>        | <b>(553)</b>               | <b>553</b>                          | <b>-</b>                        |
| <b>Net Expenditure</b>                     | <b>139,002</b>  | <b>139,002</b>             | <b>-</b>                            |                                 |

Figures as at 30 June 2022

|  |              |
|--|--------------|
|  | £            |
| <b>Net Contribution To / (From) Reserves</b> | <b>(553)</b> |
| Analysed by Partner contribution;            |              |
| Health                                       | 65           |
| Social Care (provisional)                    | (618)        |
| <b>Net Contribution To / (From) Reserves</b> | <b>(553)</b> |

## Additional information - Adult Localities

| Objective Analysis             | Full Year     |                        |                                 |                                 |
|--------------------------------|---------------|------------------------|---------------------------------|---------------------------------|
|                                | Budget<br>£   | Projected Outturn<br>£ | Variance<br>(Over) / Under<br>£ | Variance<br>(Over) / Under<br>% |
| Localities Services - Barrhead | 23,567        | 23,291                 | 276                             | 1.17%                           |
| Localities Services - Eastwood | 23,461        | 23,481                 | (20)                            | (0.09%)                         |
| <b>Net Expenditure</b>         | <b>47,028</b> | <b>46,772</b>          | <b>256</b>                      | <b>0.54%</b>                    |

## Council Monitoring Report

Projected Outturn Position to 30 June 2022

| Subjective Analysis                     | Full Year       |                               |                                     |                                 | Variance showing Covid-19 impact |                                |                                  |
|---|-----------------|-------------------------------|-------------------------------------|---------------------------------|----------------------------------|--------------------------------|----------------------------------|
|   | Budget<br>£'000 | Projected<br>Outturn<br>£'000 | Variance<br>(Over) / Under<br>£'000 | Variance<br>(Over) / Under<br>% | COVID<br>£'000                   | Unachieved<br>Savings<br>£'000 | Operational<br>Variance<br>£'000 |
| Employee Costs                          | 28,211          | 28,950                        | (739)                               | (2.62%)                         | (711)                            |                                | (28)                             |
| Property Costs                          | 826             | 855                           | (29)                                | (3.51%)                         | (12)                             |                                | (17)                             |
| Supplies & Services                     | 2,344           | 4,990                         | (2,646)                             | (112.88%)                       | (1,727)                          |                                | (919)                            |
| Transport Costs                         | 277             | 395                           | (118)                               | (42.60%)                        |                                  |                                | (118)                            |
| Third Party Payments                    | 46,747          | 50,275                        | (3,528)                             | (7.55%)                         | (2,437)                          |                                | (1,091)                          |
| Support Services                        | 2,475           | 2,475                         | -                                   | 0.00%                           | (138)                            |                                | 138                              |
| Income                                  | (20,739)        | (27,181)                      | 6,442                               | (31.06%)                        | 5,043                            |                                | 1,399                            |
| <b>Net Expenditure</b>                  | <b>60,141</b>   | <b>60,759</b>                 | <b>(618)</b>                        | <b>(1.03%)</b>                  | <b>18</b>                        | <b>-</b>                       | <b>(636)</b>                     |
| <b>Contribution to / (from) Reserve</b> | <b>-</b>        | <b>(618)</b>                  | <b>618</b>                          | <b>-</b>                        |                                  |                                |                                  |
| <b>Net Expenditure</b>                  | <b>60,141</b>   | <b>60,141</b>                 | <b>-</b>                            | <b>-</b>                        |                                  |                                |                                  |

| Objective Analysis                          | Full Year       |                               |                                     |                                 |
|---|-----------------|-------------------------------|-------------------------------------|---------------------------------|
|   | Budget<br>£'000 | Projected<br>Outturn<br>£'000 | Variance<br>(Over) / Under<br>£'000 | Variance<br>(Over) / Under<br>% |
| 3.i Public Protection - Children & Families | 10,190          | 10,317                        | (127)                               | (1.25%)                         |
| Public Protection - Criminal Justice        | 29              | -                             | 29                                  | 100.00%                         |
| Adult Localities Services                   |                 |                               |                                     |                                 |
| Older People                                | 15,432          | 15,011                        | 421                                 | 2.73%                           |
| Physical & Sensory Disability               | 5,558           | 5,472                         | 86                                  | 1.55%                           |
| Learning Disability                         | 11,372          | 11,731                        | (359)                               | (3.16%)                         |
| Intensive Services                          | 14,831          | 15,232                        | (401)                               | (2.70%)                         |
| Recovery Services - Mental Health           | 1,745           | 2,064                         | (319)                               | (18.28%)                        |
| Recovery Services - Addictions              | 322             | 322                           | -                                   | 0.00%                           |
| Finance & Resources                         | 662             | 610                           | 52                                  | 7.85%                           |
| <b>Net Expenditure</b>                      | <b>60,141</b>   | <b>60,759</b>                 | <b>(618)</b>                        | <b>(1.03%)</b>                  |
| <b>Contribution to / (from) Reserve</b>     | <b>-</b>        | <b>(618)</b>                  | <b>618</b>                          | <b>-</b>                        |
| <b>Net Expenditure</b>                      | <b>60,141</b>   | <b>60,141</b>                 | <b>-</b>                            | <b>-</b>                        |

## Notes

1 Figures as at 30 June 2022

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>(618)</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<br>£'000 | Projected<br>Outturn<br>£'000 | Variance<br>(Over) / Under<br>£'000 | Variance<br>(Over) / Under<br>% |
| Localities Services - Barrhead | 17,177          | 16,980                        | 197                                 | 1.15%                           |
| Localities Services - Eastwood | 15,185          | 15,234                        | (49)                                | (0.32%)                         |
| <b>Net Expenditure</b>         | <b>32,362</b>   | <b>32,214</b>                 | <b>148</b>                          | <b>(0.46%)</b>                  |

## NHS Monitoring Report

## Projected Outturn Position to 30 June 2022

| Subjective Analysis                | Full Year                 |                               |                                     |                                 | Variance showing Covid-19 impact |                                |                                  |
|------------------------------------|---------------------------|-------------------------------|-------------------------------------|---------------------------------|----------------------------------|--------------------------------|----------------------------------|
|                                    | Full Year Budget<br>£'000 | Projected<br>Outturn<br>£'000 | Variance<br>(Over) / Under<br>£'000 | Variance<br>(Over) / Under<br>% | COVID<br>£'000                   | Unachieved<br>Savings<br>£'000 | Operational<br>Variance<br>£'000 |
| Employee Costs                     | 20,929                    | 21,805                        | (876)                               | (4.19%)                         | (1,687)                          |                                | (2,563)                          |
| Non-pay Expenditure                | 49,845                    | 52,064                        | (2,219)                             | (4.45%)                         | (1,484)                          |                                | (3,703)                          |
| Resource Transfer/Social Care Fund | 11,934                    | 11,934                        | -                                   | 0.00%                           |                                  |                                | -                                |
| Income                             | (3,847)                   | (7,018)                       | 3,171                               | 82.43%                          | 3,171                            |                                | 6,342                            |
| <b>Net Expenditure</b>             | <b>78,861</b>             | <b>78,785</b>                 | <b>76</b>                           | <b>0.10%</b>                    | <b>-</b>                         | <b>-</b>                       | <b>76</b>                        |

|   |               |               |             |          |
|---|---------------|---------------|-------------|----------|
| <b>Contribution to / (from) Reserve</b> | <b>-</b>      | <b>76</b>     | <b>(76)</b> | <b>-</b> |
| <b>Net Expenditure</b>                  | <b>78,861</b> | <b>78,861</b> | <b>-</b>    | <b>-</b> |

| Objective Analysis                         | Full Year                 |                               |                                     |                                 |
|--|---------------------------|-------------------------------|-------------------------------------|---------------------------------|
|  | Full Year Budget<br>£'000 | Projected<br>Outturn<br>£'000 | Variance<br>(Over) / Under<br>£'000 | Variance<br>(Over) / Under<br>% |
| Childrens Services                         | 3,132                     | 3,316                         | (184)                               | (5.87%)                         |
| Adult Community Services                   | 4,589                     | 4,571                         | 18                                  | 0.39%                           |
| Learning Disability - Community            | 1,087                     | 997                           | 90                                  | 8.28%                           |
| Learning Disability - Inpatient            | 8,632                     | 8,658                         | (26)                                | (0.30%)                         |
| Augmentative and Alternative Communication | 71                        | 71                            | -                                   | 0.00%                           |
| Family Health Services                     | 27,340                    | 27,340                        | -                                   | 0.00%                           |
| Prescribing                                | 16,846                    | 16,846                        | -                                   | 0.00%                           |
| Recovery Services - Mental Health          | 2,567                     | 2,240                         | 327                                 | 12.74%                          |
| Recovery Services - Addictions             | 220                       | 202                           | 18                                  | 8.18%                           |
| Finance & Resources                        | 2,443                     | 2,621                         | (178)                               | (7.29%)                         |
| Resource Transfer                          | 11,934                    | 11,934                        | -                                   | 0.00%                           |
| <b>Net Expenditure</b>                     | <b>78,861</b>             | <b>78,796</b>                 | <b>65</b>                           | <b>0.08%</b>                    |

|   |               |               |             |              |
|---|---------------|---------------|-------------|--------------|
| <b>Contribution to / (from) Reserve</b> | <b>-</b>      | <b>65</b>     | <b>(65)</b> | <b>0.00%</b> |
| <b>Net Expenditure</b>                  | <b>78,861</b> | <b>78,861</b> | <b>-</b>    | <b>0.00%</b> |

## Notes

1 Figures as at 30 June 2022

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

|   | £'000         |
|---|---------------|
| Public Protection - Children & Families | 105           |
| Adult Localities Services               |               |
| Older People                            | 3,356         |
| Physical & Sensory Disability           | 637           |
| Learning Disability                     | 4,996         |
| Intensive Services                      | 1,182         |
| Recovery Services - Mental Health       | 791           |
| Recovery Services - Addictions          | 557           |
| Finance & Resources                     | 310           |
|   | <u>11,934</u> |

|   |       |
|---|-------|
| Localities Resource Transfer - alternative presentation |       |
| Localities Services - Barrhead                          | 5,103 |
| Localities Services - Eastwood                          | 3,887 |

£

3 Net Contribution to / (from) Reserves 65

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<br>£'000 | Projected<br>Outturn<br>£'000 | Variance<br>(Over) / Under<br>£'000 | Variance<br>(Over) / Under<br>% |
| Localities Services - Barrhead | 1,287                     | 1,208                         | 79                                  | 6.14%                           |
| Localities Services - Eastwood | 4,389                     | 4,360                         | 29                                  | 0.66%                           |
| <b>Net Expenditure</b>         | <b>5,676</b>              | <b>5,568</b>                  | <b>108</b>                          | <b>1.90%</b>                    |

East Renfrewshire HSCP - Revenue Budget Monitoring 2022/23  
Budget Reconciliation & Directions

Appendix 4

|   | NHS<br>£000    | ERC<br>£000   | IJB<br>£000 | Total<br>£000  |
|---|----------------|---------------|-------------|----------------|
| Funding Sources to the IJB                                    |                |               |             |                |
| 1 Expected Revenue Budget Contributions per March 2022 Budget | 78,245         | 60,141        |             | 138,386        |
| Funding confirmed in opening budget but not yet received      | (1,227)        |               |             | (1,227)        |
| Criminal Justice Grant Funded Expenditure                     |                | 614           |             | 614            |
| Criminal Justice Grant  |                | (614)         |             | (614)          |
| FHS Centralised Allocations                                   | 1,622          |               |             | 1,622          |
| PCIP - Pharmacy   | 144            |               |             | 144            |
| School Nursing Central Allocation                             | 46             |               |             | 46             |
| Prescribing   | 31             |               |             | 31             |
|   |                |               |             | 0              |
|   | 78,861         | 60,141        | -           | 139,002        |
| Funding Outwith Revenue Contribution                          |                |               |             |                |
| Housing Aids & Adaptations *                                  |                | 400           |             | 400            |
| Set Aside Hospital Services Opening Budget                    | 37,653         |               |             | 37,653         |
| Total IJB Resources   | <b>116,514</b> | <b>60,541</b> | -           | <b>177,055</b> |
| Directions to Partners  |                |               |             |                |
| Revenue Budget  | 78,861         | 60,141        | -           | 139,002        |
| Criminal Justice Grant Funded Expenditure                     |                | 614           |             | 614            |
| Criminal Justice Grant  |                | (614)         |             | (614)          |
| 1 Resource Transfer & Recharges                               | (11,934)       | 11,934        |             | 0              |
| Carers Information  | 58             | (58)          |             | 0              |
|   | 66,985         | 72,017        | -           | 139,002        |
| Housing Aids & Adaptations *                                  |                |               |             |                |
| Set Aside Hospital Services Budget                            | 37,653         | 400           |             | 400            |
|   | <b>104,638</b> | <b>72,417</b> | -           | <b>177,055</b> |

\* includes capital spend

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

| Earmarked Reserves                                      | Reserve Brought Fwd from 2021/22<br>£'000 | 2022/23 Projected spend<br>£'000 | Projected balance 31/03/23<br>£'000 | comment   |
|---|---|----------------------------------|-------------------------------------|---|
| <b>Scottish Government Funding</b>                      |   |                                  |                                     |   |
| Mental Health - Action 15                               | 215                                       | 16                               | 199                                 | Work ongoing to utilise in full, timing tbc   |
| Alcohol & Drugs Partnership                             | 527                                       | (4)                              | 531                                 | Work ongoing to utilise in full, timing tbc   |
| Drugs Death Task Force                                  | 142                                       |                                  | 142                                 | Work ongoing to utilise in full, timing tbc   |
| Primary Care Improvement Fund                           | 1,946                                     | (35)                             | 1,981                               | Work ongoing to utilise in full, timing tbc   |
| Primary Care Transformation Fund                        | 37  |                                  | 37                                  | Work ongoing to utilise in full, timing tbc   |
| GP Premises Fund  | 181                                       | 50                               | 131                                 | £50k committed to date and programme being reviewed   |
| Winter Planning   | 1,012                                     | 540                              | 472                                 | Recruitment and other activity will determine final balance. Any unspent funding in year would be added                         |
| COVID-19  | 9,266                                     | 8,214                            | 1,052                               | Projected costs committed, work ongoing nationally on use of balance  |
| <b>Scottish Government Funding</b>                      | <b>13,326</b>                             | <b>8,781</b>                     | <b>4,545</b>                        |   |
| <b>Bridging Finance</b>                                 |   |                                  |                                     |   |
| Budget Savings Reserve                                  | 2,717                                     | 2,232                            | 485                                 | Projected balance of unachieved savings in year   |
| In Year Pressures Reserve                               | 165                                       |                                  | 165                                 | Will be applied as required   |
| Current Year Projected Overspend Prescribing            | 456                                       | 553                              | (553)                               | Projected reserves draw required to fund overspend in year  |
| <b>Bridging Finance</b>                                 | <b>3,338</b>                              | <b>2,785</b>                     | <b>553</b>                          | To smooth prescribing pressures   |
| <b>Children &amp; Families</b>                          |   |                                  |                                     |   |
| Residential Accommodation                               | 460                                       |                                  | 460                                 | To smooth the impact of high cost residential placements over time, currently assumed no draw and will continue to be monitored |
| Health Visitors   | 35  | 35                               | 0                                   | To support capacity including maternity and absence cover   |
| Home & Belonging  | 58  |                                  | 58                                  | Work ongoing to utilise in full, timing tbc   |
| School Counselling                                      | 687                                       | 355                              | 332                                 | Proposal to IJB to support Family Wellbeing Service from 2022/23 for 2 years  |
| Children and Adolescent Mental Health Services          | 888                                       |                                  | 888                                 | Work ongoing to utilise in full, timing tbc   |
| Trauma Informed Practice                                | 50  |                                  | 50                                  | Work ongoing to utilise in full, timing tbc   |
| Whole Family Wellbeing                                  | 29  | 29                               | 0                                   | Expect to use in full this year   |
| Unaccompanied Asylum Seekers Children                   | 24  | 24                               | 0                                   | Expect to use in full this year   |
| Continuing Care / Child Healthy Weight                  | 15  | 15                               | 0                                   | Expect to use in full this year   |
| <b>Children &amp; Families</b>                          | <b>2,246</b>                              | <b>458</b>                       | <b>1,788</b>                        |   |
| <b>Transitional Funding</b>                             |   |                                  |                                     |   |
| Learning Disability Specialist Services                 | 434                                       | 434                              | 0                                   | Funding Challenging Behaviour Manager post for 20 months from April and additional costs of observations                        |
| Community Living Change Fund                            | 295                                       | 147                              | 148                                 | New funding to support learning disability change local and system wide - proposals being finalised.                            |
| <b>Total Transitional Funding</b>                       | <b>729</b>                                | <b>581</b>                       | <b>148</b>                          |   |
| <b>Adult Services</b>                                   |   |                                  |                                     |   |
| Mental Health Officer / Community Psychology / Capacity | 61  |                                  | 61                                  | Work ongoing to utilise in full, timing tbc   |
| Care Home Oversight Support and Lead Nurse              | 177                                       | 52                               | 125                                 | To support recovery and plans to use in full being finalised  |
| Augmentative & Alternative Communication                | 85  |                                  | 85                                  | To smooth demand for specialist service and equipment   |
| Addictions - Residential Rehabilitation                 | 37  | 37                               | 0                                   | To smooth the impact of residential placements  |
| Armed Forces Covenant                                   | 60  | 60                               | 0                                   | Expect to use in full this year   |
| Wellbeing   | 88  | 88                               | 0                                   | Expect to use in full this year   |
| Dementia Support  | 68  | 68                               | 0                                   | Expect to use in full this year   |
| Telecare Fire Safety                                    | 18  | 18                               | 0                                   | Expect to use in full this year   |
| <b>Total Adult Services</b>                             | <b>594</b>                                | <b>323</b>                       | <b>271</b>                          |   |
| <b>Repairs &amp; Renewals</b>                           |   |                                  |                                     |   |
| Repairs, Furniture and Specialist Equipment             | 124                                       | 54                               | 70                                  | Full use of NHS capital repairs b/f and supplementing programme of work for 2022/23   |
| <b>Repairs &amp; Renewals</b>                           | <b>124</b>                                | <b>54</b>                        | <b>70</b>                           |   |
| <b>Capacity</b>   |   |                                  |                                     |   |
| Partnership Strategic Framework                         | 31  | 31                               | 0                                   | To support engagement work  |
| Organisational Learning & Development                   | 92  |                                  | 92                                  | Being reviewed alongside recovery and renewal   |
| <b>Capacity</b>   | <b>123</b>                                | <b>31</b>                        | <b>92</b>                           |   |
| <b>Total All Earmarked Reserves</b>                     | <b>20,480</b>                             | <b>13,013</b>                    | <b>7,467</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>20,752</b>                             | <b>13,013</b>                    | <b>7,739</b>                        |   |

NB: brought forward balances are subject to the audit of the annual report and accounts for 2021/22

**East Renfrewshire HSCP - Revenue Budget Monitoring 2022/23**  
**Analysis of Savings Delivery**

**Appendix 6**

| <b>Saving</b>   | <b>2022/23<br/>Funding Gap<br/>£</b> | <b>Projected<br/>Saving<br/>£</b> | <b>Saving still to<br/>be achieved</b> | <b>Comments</b>   |
|---|--------------------------------------|-----------------------------------|--|---|
| Recovery and Renewal supported by non recurring application of budget phasing reserve | 2,875                                | 643                               | 2,232                                  | Saving from within budget allocation £243k and £400k provisional recovery and renewal projection for part year. Balance needs to be met from reserve in year. |
| <b>Sub Total</b>  | <b>2,875</b>                         | <b>643</b>                        | <b>2,232</b>                           |   |
| Learning Disability Bed Model Framework   | 200                                  | 200                               | -                                      | Saving applied to budget and achieved   |
| Turnover and Associated Running Costs   | 72                                   | 72                                | -                                      | Saving applied to budget and achieved   |
| <b>Sub Total</b>  | <b>272</b>                           | <b>272</b>                        | <b>-</b>                               |   |
| <b>Total HSCP Saving Challenge</b>  | <b>3,147</b>                         | <b>915</b>                        | <b>2,232</b>                           |   |

Note; capacity to deliver savings impacted by ongoing COVID implications.  
 Financial framework being refined for Recovery and Renewal Programme.

| Subjective Analysis    | 2022/23 Budget Virement |              |              |              |              |              | 2021/22 Budget<br>£'000 | Total Virement<br>£'000 |
|------------------------|-------------------------|--------------|--------------|--------------|--------------|--------------|-------------------------|-------------------------|
|                        | Current Ledger<br>£'000 | (1)<br>£'000 | (2)<br>£'000 | (3)<br>£'000 | (4)<br>£'000 | (5)<br>£'000 |                         |                         |
| Employee Costs         | 28,211                  |              |              |              |              |              | 28,211                  | 0                       |
| Property Costs         | 826                     |              |              |              |              |              | 826                     | 0                       |
| Supplies & Services    | 2,344                   |              |              |              |              |              | 2,344                   | 0                       |
| Transport Costs        | 277                     |              |              |              |              |              | 277                     | 0                       |
| Third Party Payments   | 46,747                  |              |              |              |              |              | 46,747                  | 0                       |
| Support Services       | 2,475                   |              |              |              |              |              | 2,475                   | 0                       |
| Income                 | (20,125)                | (614)        |              |              |              |              | (20,739)                | (614)                   |
| <b>Net Expenditure</b> | <b>60,755</b>           | <b>(614)</b> | <b>0</b>     | <b>0</b>     | <b>0</b>     | <b>0</b>     | <b>60,141</b>           | <b>(614)</b>            |

| Objective Analysis                      | 2022/23 Budget Virement |              |              |              |              |              | 2021/22 Budget<br>£'000 | Total Virement<br>£'000 |
|---|-------------------------|--------------|--------------|--------------|--------------|--------------|-------------------------|-------------------------|
|   | Current Ledger<br>£'000 | (1)<br>£'000 | (2)<br>£'000 | (3)<br>£'000 | (4)<br>£'000 | (5)<br>£'000 |                         |                         |
| Public Protection - Children & Families | 10,190                  |              |              |              |              |              | 10,190                  | 0                       |
| Public Protection - Criminal Justice    | 643                     | (614)        |              |              |              |              | 29                      | (614)                   |
| Adult Health - Localities Services      |                         |              |              |              |              |              |                         | 0                       |
| Older People                            | 15,432                  |              |              |              |              |              | 15,432                  | 0                       |
| Physical & Sensory Disability           | 5,558                   |              |              |              |              |              | 5,558                   | 0                       |
| Learning Disability                     | 11,372                  |              |              |              |              |              | 11,372                  | 0                       |
| Adult Health - Intensive Services       | 14,831                  |              |              |              |              |              | 14,831                  | 0                       |
| Recovery Services - Mental Health       | 1,745                   |              |              |              |              |              | 1,745                   | 0                       |
| Recovery Services - Addictions          | 322                     |              |              |              |              |              | 322                     | 0                       |
| Finance & Resources                     | 662                     |              |              |              |              |              | 662                     | 0                       |
| <b>Net Expenditure</b>                  | <b>60,755</b>           | <b>(614)</b> | <b>0</b>     | <b>0</b>     | <b>0</b>     | <b>0</b>     | <b>60,141</b>           | <b>(614)</b>            |

Note:

- 1 Criminal Justice grant funding now confirmed

East Renfrewshire HSCP - Revenue Budget Monitoring 2022/23  
Primary Care Improvement Plan

## Appendix 8

| Service   | Planned Programme Costs | Projected Programme Costs | Projected Variance |
|---|-------------------------|---------------------------|--------------------|
|   | £'000                   | £'000                     | £'000              |
| Pharmacy Support  | 1,035                   | 852                       | 183                |
| Advanced Nurse Practitioners                              | 175                     | 113                       | 62                 |
| Advanced Practice Physiotherapists                        | 190                     | 155                       | 35                 |
| Community Mental Health Link Workers                      | 75                      | 73                        | 2                  |
| Community Healthcare Assistants / Treatment Room *        | 463                     | 380                       | 83                 |
| Vaccine Transformation Programme                          | 804                     | 711                       | 93                 |
| Programme Support / CQL / Pharmacy First                  | 215                     | 148                       | 67                 |
| <b>Total Cost</b>   | <b>2,957</b>            | <b>2,432</b>              | <b>525</b>         |
| <b>Funded by:</b>   |                         |                           |                    |
| In Year Funding (per 2021/22 until confirmed)             |                         | 2,467                     |                    |
| Reserve Balance   |                         | 1,946                     |                    |
| <b>Total Funding</b>                                      |                         | <b>4,413</b>              |                    |
| Potential reserve at year end based on current projection |                         | 1,981                     |                    |

NB Plans to utilise existing reserve being developed



| Service   | Planned Programme Costs | Projected Programme Costs | Projected Variance |
|---|-------------------------|---------------------------|--------------------|
|   | £                       | £                         | £                  |
| Staff costs - Board wide including Nursing, Psychology and Occupational Therapy | 174                     | 233                       | (59)               |
| Programme Support   | 30                      | 30                        | 0                  |
| Staff Costs East Ren HSCP including Psychology, CAMHS and Occupational Therapy  | 280                     | 182                       | 98                 |
| Other - Peer Support Delivery Service   | 80                      | 80                        | 0                  |
| <b>Total Cost</b>   | <b>564</b>              | <b>525</b>                | <b>39</b>          |
| <b>Funded by:</b>   |                         |                           |                    |
| In Year Funding (per 2021/22 until confirmed)                                   |                         | 509                       |                    |
| Reserve Balance   |                         | 215                       |                    |
| <b>Total Funding</b>  |                         | <b>724</b>                |                    |
| Potential reserve at year end based on current projection                       |                         | 199                       |                    |

NB Plans to utilise existing reserve being developed

East Renfrewshire HSCP - Revenue Budget Monitoring 2022/23  
Alcohol & Drugs Partnership & Local Improvement Funding only

Appendix 10

| Service   | Planned Programme Costs | Projected Programme Costs | Projected Variance |
|---|-------------------------|---------------------------|--------------------|
|   | £                       | £                         | £                  |
| Reducing waiting times for treatment and support services | 43                      | 43                        | 0                  |
| Addictions Officer  | 54                      | 54                        | 0                  |
| Development of Recovery Communities                       | 130                     | 130                       | 0                  |
| Peer Support  | 35                      | 35                        | 0                  |
|   |                         |                           |                    |
| <b>Total Cost</b>   | <b>262</b>              | <b>262</b>                | <b>0</b>           |
|   |                         |                           |                    |
| <b>Funded by:</b>   |                         |                           |                    |
| In Year Funding (per 2021/22 until confirmed)             |                         | 266                       |                    |
| Reserve Balance   |                         | 208                       |                    |
| <b>Total Funding</b>                                      |                         | <b>474</b>                |                    |
|   |                         |                           |                    |
| Potential reserve at year end based on current projection |                         | 212                       |                    |

NB Plans to utilise existing reserve being developed  
Future monitoring will be expanded to include all funding streams