



Meeting of East Renfrewshire Health and Social Care Partnership	Integration Joint Board
Held on	29 March 2023
Agenda Item	8
Title	Revenue Budget Monitoring Report 2022/23; position as at 31 st January 2023
Summary	
To provide the Integration Joint Board with financial monitoring information in relation to the revenue budget, as part of the agreed financial governance arrangements.	
Presented by	Lesley Bairden, Chief Financial Officer
Action Required	
The Integration Joint Board is asked to: <ul style="list-style-type: none"> • note the projected outturn for the 2022/23 revenue budget • approve the budget virement as requested 	
Directions	Implications
<input type="checkbox"/> No Directions Required <input type="checkbox"/> Directions to East Renfrewshire Council (ERC) <input type="checkbox"/> Directions to NHS Greater Glasgow and Clyde (NHSGGC) <input checked="" type="checkbox"/> Directions to both ERC and NHSGGC	<input checked="" type="checkbox"/> Finance <input type="checkbox"/> Policy <input type="checkbox"/> Workforce <input type="checkbox"/> Equalities <input checked="" type="checkbox"/> Risk <input type="checkbox"/> Legal <input type="checkbox"/> Infrastructure <input type="checkbox"/> Fairer Scotland Duty

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EAST RENFREWSHIRE INTEGRATION JOINT BOARD**29 March 2023****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 31st January 2023 and allowing for latest intelligence.

RECOMMENDATIONS

2. The Integration Joint Board is asked to:
 - note the projected outturn for the 2022/23 revenue budget
 - approve the budget virement as requested

BACKGROUND

3. This report is part of the regular reporting cycle for ensuring that the HSCP financial governance arrangements are maintained. This is the fourth report for the financial year 2022/23 and provides the projected outturn for the year based on our latest information recognising we remain in difficult economic times.
4. The latest projected outturn shows an overspend for the year of £0.292 million after the application of the Covid-19 reserve and winter funding planned activity agreed as part of the 2022/23 budget settlement. This position includes the shortfall in funding for social care staff of c£0.330 million after pass through of funding from our partner East Renfrewshire Council. The pay award within much of our NHS staff cohort is yet to be settled and associated funding is assumed.
5. The projected costs against budget continue to be reviewed as the year progresses and remedial action taken where possible to contain the projected overspend.

REPORT

6. The consolidated budget for 2022/23 and projected outturn position, inclusive of Covid-19 costs at nil impact, shows a projected overspend of £0.292 million against a full year budget of £143.652 million (0.2%) after assumed contributions 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. Our projected Covid-19 related costs have decreased by £0.083 million since last reported.

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
Projected Costs:	
Additional services and staffing including Mental Health Assessment, Community Treatment, Flu, GP, staffing across all response activity	3.391
Infrastructure, equipment, PPE*	0.194
Sustainability	1.098
Current Projected Local Mobilisation Plan Costs	4.683
Funded By:	
Covid-19 reserve (Carried forward from 2020/21)	9.266
Balance returned to Scottish Government	(4.500)
Projected year-end balance	0.083

*This now excludes the costs of LFT testing with costs allocated nationally

9. Work remains ongoing to ensure we have appropriate exit strategies in place as no further local Covid-19 funding is expected in 2023/24. We are in the process of returning £4.5m to the Scottish Government who have confirmed that a final reconciliation exercise will take place at the end of the financial year.
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 31st January 2023 and do allow for the latest known information. The projected costs include modest provision for further activity during the final two months of the year.
12. The projected costs below reflect the funding shortfall of c£0.3 million on local government pay award and assume that NHS pay award is fully funded.
13. The revised rate for nursing care within the National Care Home Contract has recently been agreed and provision was already included to reflect the costs change applied retrospectively to April 2022.
14. Given the continued demand and capacity pressures we are seeing the Senior Management Team continue to minimise all non-essential costs.
15. **Children & Families and Public Protection £65k underspend;** results from a number of factors detailed below:
- The CAMHS service core budget is projected to overspend by £88k mainly from payroll pressures and this is partially offset by turnover in other areas.
 - Turnover within other staffing costs of £155k.
 - The HSCP continues to look after a number of unaccompanied asylum seeker children and currently the cost of care is within expected funding levels. This will continue to be monitored and may impact on 2023/24.

This is a reduction in projected costs of £234k since last reported mainly from transferring costs of a very complex care package to CAMHS reserve, in line with appropriate guidance. This has mitigated a significant pressure previously reported within this service and has also resulted in release of the commitment against the Children's residential accommodation reserve.

16. **Older Peoples Services £879k underspend;** the projected underspend remains a result of current care commitments and staff turnover within teams:
- Residential and nursing care remains underspent by £1.7m, as previously reported.
 - This is offset by an overspend in localities directly purchased care at home and direct payment commitments of £1.1m.
 - As part of the 2023/24 budget we will realign budget per above.
 - Within Adult and Community Services we are underspent by £0.2m mainly from turnover.

This is a reduction in projected costs of £404k since we reported in February from care package costs (£122k) where our commitment has reduced, and turnover after allowing for planned transfer of reserves (£277k).

17. **Physical & Sensory Disability £33k underspend;** the projected underspend is due three factors:
- Care package commitments £14k overspent
 - Staffing turnover £120k underspent
 - Equipment costs are £66k overspent, but this includes £200k non-recurring funding. This will continue to be reviewed to understand if there is a post Covid spike that will diminish.

This is an increase in projected costs of £157k since last reported reflecting care commitments (£88k) and equipment (£68k).

18. **Learning Disability Community Services £21k overspend;** Care commitments are projected to overspend (£496k), 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 (£280k) and within the Community Autism Team (£79k) and the Transitions Team (£136k). This is an increase in costs of £50k from the last reported position mainly due to care commitments.
19. When we look at the collective position across the three adult care groups above (in paragraphs 16 to 19 this gives a total underspend across Barrhead and Eastwood localities of £0.891 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.
20. **Intensive Services £581k overspend;** the most significant cost pressure remains within Care at Home (both purchased and the in-house service) of £380k, along with overspends in Telecare Responders £279k and in Bonnyton House £261k; all predominately around staffing and agency costs as we continue to respond to demand. These pressures are offset in part by staff turnover and vacancies within Day Services (£325k).
21. Since the last report our in-house costs have decreased by £183k. There remains significant pressure in the service around recruitment, retention and staff absence and the Winter Planning reserve has been fully utilised to offset the ongoing pressure the service is facing.
22. **Learning Disability Inpatients £40k overspend;** remains projected after the available reserve of £394k has been used, reflecting the continuing pressure in the service around increased observation costs. There remains a significant risk that if staff ratios to support complex needs continues this will be an unfunded pressure moving into 2023/24, although the ongoing redesign work should mitigate this to some degree. This is a reduction in staffing costs of £60k since last reported.

23. **Augmentative and Alternative Communication £nil variance;** there is a pressure within equipment costs and this is met from the reserve held to smooth such pressures. This reserve will be used in full.
24. **Recovery Services Mental Health & Addictions £118k underspend;** current care commitments are causing some pressure within Mental Health (£267k) although this is offset by turnover within Mental Health Adult Community Services (£373k). This is a reduction in costs of £171k since last reported from care cost commitments (£88k) and revised turnover.
25. 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 continue to monitor activity and associated costs.
26. **Prescribing £479k overspend;** latest intelligence shows significant pressure increasing across all of NHSGGC and an overspend is now projected, reflecting our projected costs after full use of the smoothing reserve of £456k. We had previously hoped to contain costs to the limit of the reserve.
27. The analysis of costs and volumes to date show we have a number of pressures based on the activity to December, with volumes at pre-pandemic levels with the trend increasing, and some rapidly increasing drugs prices. Other factors remain:
- Limitations in manufacturing capacity due to Covid, Ukraine, lockdowns in Asia, staffing shortages
 - Ongoing issues with availability and cost of card and cardboard packaging
 - Ongoing issues with raw materials and manufacturing processes
 - Increased shipping costs (fuel and containers along with delays and strikes at ports in England)
 - Price tariffs and short supply pricing remains a concern;
28. We continue to work closely with colleagues at the Health Board analysing and modelling various scenarios, informed by national working groups.
29. **Finance & Resources £266k overspend;** this budget meets a number of HSCP wide costs, including charges for prior year NHS pension costs that will diminish over time. This includes increased utility costs and £80k for software charges with NHS systems not previously projected. Overall this is an increase of £46k since last reported.
30. **Primary Care Improvement Plan, Alcohol and Drugs (Local Improvement Fund) and Mental Health Action 15;** confirmation from the Scottish Government of all allocations has been received and reflected in the supporting detail. Appendices 8 to 10 give a summarised position against each funding stream, showing the planned activity against each initiative.

Other

31. The current projected revenue budget overspend of £0.292 million will need to be met from reserves, subject to the final outturn at the end of the financial year.
32. We are working to minimise cost pressures in year through identification of savings and the continued moratorium on non-essential costs. This remains incredibly challenging in the current environment given the capacity constraints and focus on service delivery, particularly Care at Home.

33. 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, including the return of balances to the Scottish Government along with utilisation of a number of reserves balances as part of the funding mechanism for the current year.
34. 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.
35. The projected costs allow for additional activity through the rest of 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 prior to year-end.
36. The IJB is requested to approve the budget virement as detailed at Appendix 7.
37. 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 this dynamic environment.

IMPLICATIONS OF THE PROPOSALS

Finance

38. 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.
39. A revised Medium-Term Financial Plan (MTFP) was brought to the IJB in March 2022. This will be refreshed following the IJB budget decisions to be agreed for 2023/24.
40. As reported above we still have a number of dynamic factors such as pay award shortfalls, continued inflation, demand trends, prescribing pressures 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.
41. Per our Covid-19 funding returns we have included projected costs and income.
42. 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. In line with revised guidance this has diminished significantly over the past few months.

Risk

43. 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 cost pressures
 - Observation and Out of Area costs within Specialist Learning Disability Services

DIRECTIONS

44. The running budget reconciliation which forms part of financial directions to our partners is included at Appendix 4.
45. The report reflects a projected breakeven position after the use of £0.292 million reserves for the year to 31 March 2023.

CONSULTATION AND PARTNERSHIP WORKING

46. The Chief Financial Officer has consulted with our partners.
47. 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 22nd September 2022.

CONCLUSIONS

48. Appendix 1 reports a potential projected overspend of £0.292 million for the year to 31 March 2022, allowing for Covid-19 support and other reserves use.

RECOMMENDATIONS

49. The Integration Joint Board is asked to note:
 - note the projected outturn for the 2022/23 revenue budget
 - approve the budget virement as requested

REPORT AUTHOR

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8 March 2023

Chief Officer, IJB: Julie Murray

BACKGROUND PAPERS

IJB 23.11.2022 – Revenue Budget Monitoring Report

https://www.eastrenfrewshire.gov.uk/media/8434/IJB-Item-08-23-November-2022/pdf/IJB_Item_08_-_23_November_2022.pdf?m=638036934516600000

IJB 10.08.2022 – Revenue Budget Monitoring Report

https://www.eastrenfrewshire.gov.uk/media/7979/IJB-Item-08-10-August-2022/pdf/IJB_Item_08_-_10_August_2022.pdf?m=637946965278870000

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

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

Consolidated Monitoring Report

Projected Outturn Position to 31st January 2023

Objective Analysis	Full Year			
	Budget £'000	Projected Outturn £'000	Variance (Over) / Under £'000	Variance (Over) / Under %
Public Protection - Children & Families	14,143	14,078	65	0.46%
Public Protection - Criminal Justice	29	29	-	0.00%
Adult Localities Services				
Older People	25,267	24,388	879	3.48%
Physical & Sensory Disability	6,179	6,146	33	0.53%
Learning Disability - Community	17,649	17,670	(21)	(0.12%)
Learning Disability - Inpatients	8,907	8,947	(40)	(0.45%)
Augmentative and Alternative Communication	259	259	-	0.00%
Intensive Services	16,270	16,851	(581)	(3.57%)
Recovery Services - Mental Health	5,130	5,018	112	2.18%
Recovery Services - Addictions	1,034	1,028	6	0.58%
Family Health Services	29,549	29,549	-	0.00%
Prescribing	16,602	17,081	(479)	(2.89%)
Finance & Resources	2,634	2,900	(266)	(10.10%)
Net Expenditure	143,652	143,944	(292)	(0.20%)
Contribution to / (from) Reserve	-	(292)	292	-
Net Expenditure	143,652	143,652	-	

Figures as at 30th November 2022

	£'000
Net Contribution To / (From) Reserves	(292)
Analysed by Partner contribution:	
Health	(69)
Social Care (provisional)	(223)
Net Contribution To / (From) Reserves	(292)

Additional information - Adult Localities

Objective Analysis	Full Year			
	Budget £'000	Projected Outturn £'000	Variance (Over) / Under £'000	Variance (Over) / Under %
Localities Services - Barrhead	24,393	24,000	393	1.61%
Localities Services - Eastwood	24,702	24,280	422	1.71%
Net Expenditure	49,095	48,280	815	1.66%

Council Monitoring Report

Projected Outturn Position to 31st January 2023

Subjective Analysis	Full Year				Variance showing Covid-19 impact		
	Budget £'000	Projected Outturn £'000	Variance (Over) / Under £'000	Variance (Over) / Under %	COVID £'000	Unachieved Savings £'000	Operational Variance £'000
Employee Costs	29,703	31,276	(1,573)	(5.30%)	(433)		(1,140)
Property Costs	808	938	(130)	(16.09%)	(13)		(117)
Supplies & Services	2,523	3,973	(1,450)	(57.47%)	(100)		(1,350)
Transport Costs	277	344	(67)	(24.19%)	0		(67)
Third Party Payments	47,198	50,704	(3,506)	(7.43%)	(2,389)		(1,117)
Support Services	2,395	2,395	-	0.00%	(138)		138
Income	(17,763)	(24,266)	6,503	(36.61%)	3,073		3,430
Net Expenditure	65,141	65,364	(223)	(0.34%)	-	-	(223)

Contribution to / (from) Reserve	-	(223)	223	-
Net Expenditure	65,141	65,141	-	-

Objective Analysis	Full Year			
	Budget £'000	Projected Outturn £'000	Variance (Over) / Under £'000	Variance (Over) / Under %
Public Protection - Children & Families	10,768	10,667	101	0.94%
Public Protection - Criminal Justice	29	29	-	0.00%
Adult Localities Services				
Older People	16,131	15,532	599	3.71%
Physical & Sensory Disability	5,542	5,509	33	0.60%
Learning Disability	11,552	11,642	(90)	(0.78%)
Intensive Services	14,850	15,431	(581)	(3.91%)
Recovery Services - Mental Health	1,739	1,982	(243)	(13.97%)
Recovery Services - Addictions	345	357	(12)	(3.48%)
Finance & Resources	4,185	4,215	(30)	(0.72%)
Net Expenditure	65,141	65,364	(223)	(0.34%)

Contribution to / (from) Reserve	-	(223)	223	-
Net Expenditure	65,141	65,141	-	-

Notes

- Figures as at 30th November 2022
 - The projected underspend / (overspend) will be taken to/(from) reserves at year end.
 - Contribution To Reserves is made up of the following transfer:

	£'000
Net Contribution to / (from) Reserves	(223)
- In addition to the above addition spending from reserves is detailed at Appendix 5
- Additional information - Adult Localities

Objective Analysis	Full Year			
	Budget £'000	Projected Outturn £'000	Variance (Over) / Under £'000	Variance (Over) / Under %
Localities Services - Barrhead	17,883	17,556	327	1.83%
Localities Services - Eastwood	15,342	15,126	216	1.41%
Net Expenditure	33,225	32,682	543	1.63%

NHS Monitoring Report

Projected Outturn Position to 31st January 2023

Subjective Analysis	Full Year				Variance showing Covid-19 impact		
	Full Year Budget £'000	Projected Outturn £'000	Variance (Over) / Under £'000	Variance (Over) / Under %	COVID £'000	Unachieved Savings £'000	Operational Variance £'000
Employee Costs	24,048	23,897	151	0.63%	(1,385)		(1,234)
Non-pay Expenditure	54,703	56,541	(1,838)	(3.36%)	(290)		(2,128)
Resource Transfer/Social Care Fund	12,172	12,172	-	0.00%	-		-
Income	(12,412)	(14,030)	1,618	13.04%	1,675		3,293
Net Expenditure	78,511	78,580	(69)	(0.09%)	-	-	(69)

Contribution to / (from) Reserve	-	(69)	69	-
Net Expenditure	78,511	78,511	-	-

Objective Analysis	Full Year			
	Full Year Budget £'000	Projected Outturn £'000	Variance (Over) / Under £'000	Variance (Over) / Under %
Childrens Services	3,270	3,306	(36)	(1.10%)
Adult Community Services	5,780	5,500	280	4.84%
Learning Disability - Community	1,101	1,032	69	6.27%
Learning Disability - Inpatient	8,907	8,947	(40)	(0.45%)
Augmentative and Alternative Communication	259	259	-	0.00%
Family Health Services	29,549	29,549	-	0.00%
Prescribing	16,602	17,081	(479)	(2.89%)
Recovery Services - Mental Health	2,600	2,245	355	13.65%
Recovery Services - Addictions	132	114	18	13.64%
Finance & Resources	(1,861)	(1,625)	(236)	12.68%
Resource Transfer	12,172	12,172	-	0.00%
Net Expenditure	78,511	78,580	(69)	(0.09%)

Contribution to / (from) Reserve	-	(69)	69	0.00%
Net Expenditure	78,511	78,511	-	0.00%

Notes

1 Figures as at 30th November 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	1,420
Recovery Services - Mental Health	791
Recovery Services - Addictions	557
Finance & Resources	310
	12,172

Localities Resource Transfer - alternative presentation

Localities Services - Barrhead	5,102
Localities Services - Eastwood	3,887

3 Net Contribution to / (from) Reserves £'000
(69)

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 £'000	Projected Outturn £'000	Variance (Over) / Under £'000	Variance (Over) / Under %
Localities Services - Barrhead	1,408	1,342	66	4.69%
Localities Services - Eastwood	5,473	5,267	206	3.76%
Net Expenditure	6,881	6,609	272	3.95%

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

Appendix 4

	NHS £000	ERC £000	IJB £000	Total £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	2,494			2,494
PCIP - Pharmacy	144			144
School Nursing Central Allocation and Student Funding	247			247
Additional Social Work Capacity in Adult Services		386		386
Adult Social Care Pay Uplift in Commissioned Services		3,315		3,315
FHS Allocation	1,335			1,335
Prescribing	(212)			(212)
Childrens Central Allocation	(62)			(62)
LD Team Scottish Enhanced Services Programme	60			60
Diabetes Funding	39			39
PCIP - Tranche 1	526			526
ADP Tranche 1	32			32
Mental Health Assessment Unit	(31)			(31)
Smoking Cessation Funding	43			43
Nursing and Midwifery - Open University Students	15			15
Winter Pressure Funding	998			998
SCTCI Funding	188			188
District Nursing	147			147
Whole Family Wellbeing Funding		492		492
Central Support Re-alignment		46		46
Lead Nurse	54			54
Capital Funding	(24)			(24)
SG Funding reduction - COVID	(4,500)			(4,500)
Pay Award Funding via ERC		725		725
Adult Disability Payment Funding		36		36
	78,511	65,141	-	143,652
Funding Outwith Revenue Contribution				
* Housing Aids & Adaptations		400		400
Set Aside Hospital Services Opening Budget	37,653			37,653
Total IJB Resources	116,164	65,541	-	181,705
Directions to Partners				
Revenue Budget	78,511	65,141	-	143,652
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
	66,635	77,017	-	143,652
* Housing Aids & Adaptations		400		400
Set Aside Hospital Services Budget	37,653			37,653
	104,288	77,417	-	181,705

* 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 £'000	2022/23 Projected spend £'000	Projected balance 31/03/23 £'000	comment
Scottish Government Funding				
Mental Health - Action 15	215	215	0	Reserve balance to be utilised as part of funding allocation
Alcohol & Drugs Partnership	527	(123)	650	Reserve balance to be utilised as part of ADP planned used in 2023/24
Drugs Death Task Force	142	0	142	Reserve balance to be utilised as part of funding allocation
Primary Care Improvement Fund	1,899	1,851	48	Reserve balance to be utilised as part of funding allocation
Primary Care - Winter Pressure	47	0	47	Work ongoing to utilise in full, timing tbc
Primary Care Transformation Fund	37	37	0	Expect to use in full this year
GP Premises Fund	181	50	131	£50k committed to date and programme being reviewed
Winter Planning	1,012	1,012	0	Recruitment slippage HCA will determine final balance
COVID-19	9,266	9,266	0	Projected costs £4.766m, balance of £4.5m to be clawed back by SG
Scottish Government Funding	13,326	12,308	1,018	
Bridging Finance				
Budget Savings Reserve	2,717	2,438	279	Projected balance of unachieved savings in year
In Year Pressures Reserve	165	0	165	Will be applied as required
Current Year Projected Overspend	0	292	(292)	Projected reserves draw required to fund overspend in year
Prescribing	456	456	0	To smooth prescribing pressures, assumed required in full
Bridging Finance	3,338	3,186	152	
Children & Families				
Residential Accommodation	460	0	460	Current complex care costs assume full use of this reserve
Health Visitors	35	35	0	To support capacity including maternity and absence cover
Home & Belonging	58	58	0	Cost committed as part of 2 year programme, use reserve in year 1 IJB confirmed use of reserve to support Family Wellbeing Service from 2022/23 for 2 years
School Counselling	687	355	332	2022/23 for 2 years
Children and Adolescent Mental Health Services	888	578	310	Work ongoing to utilise in full, timing tbc
Trauma Informed Practice	50	0	50	Cost committed in 2023/24 as part of 2 year programme
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
Children & Families	2,246	1,094	1,152	
Transitional Funding				
Learning Disability Specialist Services	434	394	40	Contributing to 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.
Total Transitional Funding	729	541	188	
Adult Services				
Mental Health Officer/Community Psychology/Capacity	61	0	61	Work ongoing to utilise in full, timing tbc dependant on recruitment
Care Home Oversight Support and Lead Nurse	177	177	0	To support recovery through to 2023/24
Augmentative & Alternative Communication	85	85	0	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
Total Adult Services	594	533	61	
Repairs & Renewals				
Repairs, Furniture and Specialist Equipment	124	54	70	Full use of NHS capital repairs b/f and supplementing programme of work for 2022/23
Repairs & Renewals	124	54	70	
Capacity				
Partnership Strategic Framework	31	31	0	To support engagement work
Organisational Learning & Development	92	0	92	£10k committed in 2023/24 for signs of safety for adults
Capacity	123	31	92	
Total All Earmarked Reserves	20,480	17,747	2,733	
General Reserves				
East Renfrewshire Council	109	0	109	May need to utilise in full depending on in year pressure
NHSGCC	163	0	163	May need to utilise in full depending on in year pressure
Total General Reserves	272	0	272	
Grand Total All Reserves	20,752	17,747	3,005	

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

Appendix 6

Saving	2022/23 Funding Gap £'000	Projected Saving £'000	Saving still to be achieved £'000	Comments
Recovery and Renewal supported by non recurring application of budget phasing reserve	2,875	436	2,439	Saving from within budget allocation £243k and £500k recovery and renewal projection for part year (£170k achieved so far). Balance needs to be met from reserve in year.
Sub Total	2,875	436	2,439	
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
Sub Total	272	272	-	
Total HSCP Saving Challenge	3,147	708	2,439	

Notes:

1. Capacity to deliver savings impacted by ongoing COVID implications
2. There are part year savings from posts to be transferred from operational budgets to savings so the £170k identified to date will increase.

East Renfrewshire HSCP - Revenue Budget Monitoring 2022/23
Budget Virement - ERC Contribution Only

Appendix 7

Subjective Analysis	2022/23 Budget Virement								
	Current Ledger	(1)	(2)	(3)	(4)	(5)	(6)	2022/23 Budget	Total Virement
	£'000	£	£	£	£	£	£	£'000	£'000
Employee Costs	28,607	725	36	-	-	334	-	29,702	1,095
Property Costs	826	-	-	-	-	-	(19)	826	0
Supplies & Services	2,523	-	-	-	-	-	-	2,523	0
Transport Costs	277	-	-	-	-	-	-	277	0
Third Party Payments	47,179	-	-	-	-	-	19	47,179	0
Support Services	2,475	-	-	(80)	-	-	-	2,395	(80)
Income	(17,428)	-	-	-	-	(334)	-	(17,762)	(334)
Net Expenditure	64,459	725	36	(80)	0	0	0	65,140	681

Objective Analysis	2022/23 Budget Virement								
	Current Ledger	(1)	(2)	(3)	(4)	(5)	(6)	2022/23 Budget	Total Virement
	£'000	£	£	£	£	£	£	£'000	£'000
Public Protection - Children & Families	10,682	104	-	-	-	(19)	-	10,767	85
Public Protection - Criminal Justice	29	-	-	-	-	-	-	29	0
Adult Health - Localities Services	-	-	-	-	-	-	-	-	0
Older People	16,292	27	36	-	(123)	(100)	-	16,132	(160)
Physical & Sensory Disability	5,414	60	-	-	-	68	-	5,542	128
Learning Disability	11,588	56	-	-	-	(92)	-	11,552	(36)
Adult Health - Intensive Services	14,302	342	-	-	-	207	-	14,851	549
Recovery Services - Mental Health	1,745	12	-	-	-	(19)	-	1,738	(7)
Recovery Services - Addictions	322	17	-	-	-	5	-	344	22
Finance & Resources	4,085	107	-	(80)	123	(50)	-	4,185	100
Net Expenditure	64,459	725	36	(80)	0	0	0	65,140	681

Note:

- 1 Additional funding via ERC to partly offset additional pay award costs for 2022/23
- 2 Additional funding via Scottish Government around Adult Disability Payment administration
- 3 Central Support Adjustment - reversal of previous adjustment by ERC
- 4 Re-allocation of commissioning saving achieved.
- 5 Resource Transfer Uplift allocation - previously held centrally
- 6 Property cost budget allocated against savings within Finance and Resources

Service	Planned Programme Costs	Projected Programme Costs	Projected Variance
	£'000	£'000	£'000
Pharmacy Support	1,116	877	239
Advanced Nurse Practitioners	193	136	57
Advanced Practice Physiotherapists	210	172	38
Community Mental Health Link Workers	83	83	0
Community Healthcare Assistants / Treatment Room *	483	381	102
Vaccine Transformation Programme	858	584	274
Programme Support / CQL / Pharmacy First	153	144	9
Total Cost	3,096	2,377	719
Funded by:			
In Year Funding - Tranche 1		526	
In Year Funding - Tranche 2 Maximum expected		-	
Reserve Balance		1,899	
Total Funding		2,425	
Potential reserve at year end based on full allocation less existing reserve		48	

Service	Planned Programme Costs	Projected Programme Costs	Projected Variance
	£'000	£'000	£'000
Staff costs - Board wide including Nursing, Psychology and Occupational Therapy	250	169	81
Programme Support	32	32	0
Staff Costs East Ren HSCP including Psychology, CAMHS and Occupational Therapy	256	193	63
Other - Peer Support Delivery Service	47	47	0
Total Cost	585	441	144
Funded by:			
In Year Funding - still tbc		226	
Reserve Balance		215	
Total Funding		441	
Potential reserve at year end based on current projection		0	

NB Plans to utilise existing reserve being developed - subject to any SG conditions, most prudent assumption until confirmed

East Renfrewshire HSCP - Revenue Budget Monitoring 2022/23
Alcohol & Drugs Partnership Summary

Appendix 10

Service	Planned Programme Costs	Projected Programme Costs	Projected Variance
	£'000	£'000	£'000
Programme for Government	252	271	(19)
Drugs Mission National Uplift	162	32	130
Drugs Mission MAT Standards	160	104	56
Drugs Mission Residential Rehab	75	129	(54)
Drugs Mission Whole Family Support	52	9	43
Lived Experience Networks	7	5	2
Alcohol Brief Interventions		24	(24)
Task Force Response Fund	39	50	(11)
Total Cost	747	624	123
Funded by:			
In Year Funding		747	
Reserve Balance B/F		669	
Total Funding		1,416	
Potential reserve at year end based on current projection		792	

Reporting to ADP shows full detail of planned use of reserve in 2023/24