



Meeting of East Renfrewshire Health and Social Care Partnership	Integration Joint Board
Held on	28 November 2018
Agenda Item	13
Title	Revenue Budget Monitoring Report 2018/19; position as at 30 September 2018
<p>Summary</p> <p>To provide the Integration Joint Board with financial monitoring information in relation to the revenue budget, as part of the agreed financial governance arrangements.</p>	
Presented by	Lesley Bairden, Head of Finance and Resources (Chief Financial Officer)
<p>Action Required</p> <p>The Integration Joint Board is asked to:</p> <ul style="list-style-type: none"> ▪ Note the projected outturn for the 2018/19 revenue budget ▪ Approve the budget virement as detailed at Appendix 7. 	
<p>Implications checklist – check box if applicable and include detail in report</p> <p> <input checked="" type="checkbox"/> Financial <input type="checkbox"/> Policy <input type="checkbox"/> Legal <input type="checkbox"/> Equalities <input checked="" type="checkbox"/> Risk <input type="checkbox"/> Staffing <input type="checkbox"/> Property/Capital <input type="checkbox"/> IT </p>	

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EAST RENFREWSHIRE INTEGRATION JOINT BOARD

28 November 2018

Report by Lesley Bairden, Chief Financial Officer

REVENUE BUDGET MONITORING REPORT

PURPOSE OF REPORT

1. To advise the Integration Joint Board of the projected outturn position of the 2018/19 revenue budget.

RECOMMENDATIONS

2. The Integration Joint Board is asked to:
 - Note the projected outturn for the 2018/19 revenue budget
 - Approve the budget virement as detailed at Appendix 7

BACKGROUND

3. This report forms part of the regular reporting cycle for ensuring that the HSCP financial governance arrangements are maintained.

REPORT

4. The consolidated budget for 2018/19, and projected outturn position is reported in detail at Appendix 1. This shows a projected over spend of £0.639 million against a full year budget of £114.809 million (0.6%). Of the projected overspend £0.432 million relates to planned use of reserves and £0.207 million is a projected operational overspend, which we are working to contain within existing resources. If required we will draw from our in year contingency reserve. Appendices 2 and 3 set out the operational position for each partner.
5. The projected overspend of £0.639 million is a net result of:
 - £0.432 million savings from Fit for the Future still to be achieved
 - £0.207 million in year operational overspend
6. The main movements since last reported to the IJB are a small decrease in the projected operational overspend of £0.053 million and modest reduction of £0.022 million in the planned use of reserves for the Fit for the Future change programme.
7. The consolidated budget, and associated direction to our partners is detailed at Appendix 5. This is reported to each IJB and reflects in year revisions to our funding.
8. The budget virements relating to the ERC ledgers for operational budgets are identified at Appendix 7. The NHS contribution adjustments are identified in Appendix 5 and do not require operational virement approval.

9. The Fit for the Future opening savings requirement was £0.954 million and as last reported the savings achieved to date and firm modelled assumptions have been reallocated. The balance of savings in the current year is £0.432 million, with work ongoing to achieve this target. The full year effect of the work to date is £0.766 million.
10. The main projected variances are set out below, and are subject to revision as the year progresses.
11. **Children & Families £65k underspend** is a combination of staff turnover and supplies under budget offset by higher residential care and direct payment costs including an allowance for any increase in activity to 31 March 2019. This is a further £17k underspend since last reported. The projected outturn includes an assumption of £100k for new activity to 31 March 2019.
12. **Older Peoples Services £468k overspend** is a projected cost increase of £95k since last reported and reflects the current projected cost of care packages. The projected overspend in care costs reflects two main pressures;
 - Nursing and residential care £551k arising from the full year effect of winter pressures experienced during January to March 2018.
 - Likewise the winter period resulted in additional care at home packages for individuals assessed as requiring support to remain at home £170k.
13. The projected costs are inclusive of an assumed £500k winter pressures to March 2019.
14. We have also had additional staffing and care package costs associated with care home closure and quality issues included within the older peoples overspend.
15. **Physical/Sensory Disability £78k underspend** primarily reflects staff vacancies and is a further underspend of £2k since last reported.
16. **Learning Disability Community £209k underspend** primarily reflects staff vacancies, and is a further £18k from that last reported.
17. **Mental Health £110k underspend** reflects current staff turnover and vacancies in nursing, occupational therapy and social care. This is a decrease in projected costs of £78k since last reported and reflects revised staffing projections and a reduction in the projected cost of drugs.
18. **Addictions/Substance Misuse £45k overspend** is a result of the current staff costs with no projected turnover, this is an increase in projected costs of £10k since last reported.
19. **Prescribing £nil variance** as previously reported this budget is shown on target. The budget includes allowance for cost pressures of c4% with a reserve created to manage fluctuation. The budget also includes a reduction of £212k for discounts and rebates, previously held centrally. Current reports for prescribing are showing a small overspend of £23k, however it is too early to predict any impact on year end. We are developing reporting for prescribing to allow more analysis, projection and scenarios for this volatile cost area.

20. **Management & Admin £173k overspend** is a reduction in projected costs of £16k. This budget holds some partnership wide costs such as the historic pension costs (which will diminish over time), the historic pre HSCP saving and the balance of pay pressure costs. We will reallocate these pressures as the year progresses with nil impact to the bottom line.
21. The currently projected operational overspend of £0.207 million will be met from our in year pressure reserve or drawn from general reserves if required once we reach the year end.
22. The year to date position is detailed at Appendix 4 and reflects an under spend of £696k and reflects timing differences between actual costs to budget and projected costs to full year budget.
23. This report reflects the use of bridging finance reserves, in line with our previously agreed strategy to deliver the 2017/18 Fit for the Future savings during 2018/19; to manage prescribing and residential childcare activity fluctuation and to facilitate the redesign of the Learning Disability long stay beds. The full reserves position is shown at Appendix 6.
24. The Fit for the Future financial position to date is summarised below and reflects the latest position:

	2018/19		2019/20		2020/21	
	£'000	FTE	£'000	FTE	£'000	FTE
Recurring Savings Achieved						
Staff	185	2	114	2	114	2
Non Staff review of all budget lines	188		188		188	
Modelled Savings to Date	149	10	446	10	446	10
Potential Saving to Date	522	12	766	12	766	12
Savings Target as at 1 April 2018	954		954		954	
Current Balance	432		205		205	

25. Per the table above, the maximum reserves requirement to meet the balance of the saving is currently projected at £0.432 million in 2018/19, reducing to £0.205 million full year effect thereafter. Work remains ongoing to deliver the balance through a revised staffing structure and continued review of all budget lines. The bridging finance will meet the funding required until recurring savings are fully achieved.
26. In addition to the savings bridging requirement above, the reserve may be required to fund any non-recurring costs to date from release, protection and redeployment.
27. Appendix 8 has been restated to show the opening balance of savings at £0.954 million. We had started to show the adjustments allocated across services as realised and modelled; we have reconsidered this position as adjusting for part year / full year and implications of adjusting for modelled as well as approved savings make this complex. The most transparent approach is to show the opening target and progress against this. All full year savings will be fully allocated in the 2019/20 opening budget which will also reflect the new service structure.

28. We have recently submitted returns for specific funding for the Primary Care Improvement Fund, Mental Health Action 15 and Alcohol and Drugs Partnership and each are discussed below. The spending plans comprise of local and system wide activity and we are developing monitoring reports to ensure full transparency on all spend and activity.
29. Primary Care Improvement Fund: we have requested £581k reflecting the part year effect of our spending plans. The basis of allocation from the Scottish Government was to release 75% of the total allocation for the year (so for us £536k of £714k), so we requested £45k in excess of the standard allocation. The remainder of our £714k will be carried forward by the Scottish Government. The treatment of any in year slippage is to be determined.
30. For the Mental Health Action 15 funding the Scottish Government approach is to allocated 70% so for us this equates to £120k of the £172k for the year, however we have requested the full £172k allocation as our spending plans total £186k, with the remaining £14k to be met from reserves.
31. Our Alcohol and Drugs Partnership new funding of £265k allows us to make some investment into new ways of working and also allows us to fund some activities currently met from non-recurring sources, as for the past 3 years the Health Board and HSCP have continued to fund ADP above the reduced level of Scottish Government funding on a non-recurring basis. The new money allows this to now be covered on a recurring basis.

FINANCE AND EFFICIENCY

32. Savings and efficiencies included in the ERC contribution of £0.412 million have been applied in full to the 2018/19 budget as have the NHSGGC savings of £0.612 million.
33. The directions as detailed at Appendix 5 show the latest set aside budget as advised by NHSGGC of £16.624 million. This budget remains notional at this stage.

CONSULTATION AND PARTNERSHIP WORKING

34. The Chief Financial Officer has consulted with our partners.
35. 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.

IMPLICATIONS OF THE PROPOSALS

Risk

36. As previously reported there remain a number of risks which could impact on the current and future budget position; including:
- Achieving all existing savings on a recurring basis
 - Continued redesign of sleepovers and wider care package costs and demand

- Achieving turnover targets
- Prescribing remaining within budget and contingency
- Winter pressures
- Out of Area costs within Learning Disability Specialist Services
- Future savings challenges

37. In addition there remains a potential cost pressure relating to the transfer of one patient from Forensic Services to the hosted Specialist Learning Disability Service. NSD have confirmed the cessation of funding to Forensic Services for this bed and discussions are ongoing given the significant impact this will have on our hosted service.

Staffing

38. Fit for the future staffing issues covered above.

Equalities

39. None at present. All equalities issues will be addressed through future budget decisions.

Directions

40. The directions to our partners are detailed at Appendix 5.

41. The report reflects a projected breakeven position after the potential application of £0.639 million from reserves for the year to 31 March 2019.

Policy

42. None

Legal

43. None

Property/capital

44. None

CONCLUSIONS

45. Appendix 1 reports a projected in year overspend of £0.639 million for the year to 31 March 2019 being funded from reserves in line with our agreed change programme, whilst recognising the requirement to achieve our savings target on a recurring basis during 2018/19.

RECOMMENDATIONS

46. The Integration Joint Board is asked to:
- Note the projected outturn position of the 2018/19 revenue budget
 - Approve the budget virement as detailed at Appendix 7

REPORT AUTHOR

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28 November 2018

Chief Officer, IJB: Julie Murray

BACKGROUND PAPERS

IJB 26.09.2018 - Item 10 Revenue Budget Monitoring Report
<https://www.eastrenfrewshire.gov.uk/CHttpHandler.ashx?id=23089&p=0>

IJB 29.06.2018 – Item 15 Budget Update 2018/19
<http://www.eastrenfrewshire.gov.uk/CHttpHandler.ashx?id=22620&p=0>

IJB 04.04.2018 – Item 12: Revenue Budget Monitoring Report
<http://www.eastrenfrewshire.gov.uk/CHttpHandler.ashx?id=22103&p=0>

IJB 14.2.2018 – Item 13: Revenue Budget Monitoring Report
<http://www.eastrenfrewshire.gov.uk/CHttpHandler.ashx?id=21805&p=0>

IJB 29.11.2017 – Item 13: Revenue Budget Monitoring Report
<http://www.eastrenfrewshire.gov.uk/CHttpHandler.ashx?id=21470&p=0>

East Renfrewshire HSCP - Revenue Budget Monitoring 2018/19

Consolidated Monitoring Report

Projected Outturn Position to 31st March 2019

Objective Analysis	Draft Outturn			
	Full Year Budget £	Projected Outturn £	Variance (Over) / Under £	Variance (Over) / Under %
Children & Families	10,382,000	10,317,000	65,000	0.63%
Older Peoples Services	28,540,000	29,008,000	(468,000)	(1.64%)
Physical / Sensory Disability	4,661,000	4,583,000	78,000	1.67%
Learning Disability - Community	12,153,000	11,944,000	209,000	1.72%
Learning Disability - Inpatients	8,154,000	8,154,000	-	(0.00%)
Mental Health	4,280,000	4,170,000	110,000	2.57%
Addictions / Substance Misuse	1,559,000	1,604,000	(45,000)	(2.89%)
Family Health Services	21,223,000	21,223,000	-	-
Prescribing	15,766,000	15,766,000	-	-
Criminal Justice	35,000	15,000	20,000	57.14%
Planning & Health Improvement	307,000	310,000	(3,000)	(0.98%)
Management & Admin	8,702,600	8,875,600	(173,000)	(1.99%)
Fit For the Future Programme	(953,600)	(522,000)	(431,600)	(45.26%)
Net Expenditure	114,809,000	115,447,600	(638,600)	(0.56%)
Contribution to / (from) Reserve	-	(638,600)	638,600	
Net Expenditure	114,809,000	114,809,000	-	

Notes:

- 1 NHS & ERC figures quoted as at September 2018
- 2 Resource Transfer and the Social Care Fund has been re allocated across client groups at the consolidated level.
- 3 The final contribution to / from reserves will be confirmed as part of the 2018/19 year end closure process
- 4 The balance of Fit for the Future savings will be met from reserves as required as the savings are phased in during 2018/19.

5 Contribution From Reserves is made up of the following transfers ;

	£
Budget Savings - Fit For the Future Bridging	953,600
Less - in year savings contribution	<u>522,000</u>
Net transfer from the Budget Phasing Reserve	<u>431,600</u>
 2018/19 operational overspend	 <u>207,000</u>
 Transfer from Budget Phasing Reserve	 <u>638,600</u>
 Net Contribution From Reserves	 <u>638,600</u>

Analysed by Partner ;

NHS	(95,000)
Council	<u>733,600</u>
Net Contribution From Reserves	<u>638,600</u>

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East Renfrewshire HSCP - Revenue Budget Monitoring 2018/19

Council Monitoring Report

Projected Outturn Position to 31st March 2019

Subjective Analysis	Draft Outturn			
	Full Year Budget £	Projected Outturn £	Variance (Over) / Under £	Variance (Over) / Under %
Employee Costs	21,099,000	20,397,000	702,000	3.33%
Property Costs	1,009,000	945,000	64,000	6.34%
Supplies & Services	2,260,000	2,239,000	21,000	0.93%
Transport Costs	221,000	276,000	(55,000)	(24.89%)
Third Party Payments	38,459,600	39,649,600	(1,190,000)	(3.09%)
Support Services	2,196,000	2,196,000	-	(0.00%)
Income	(16,907,000)	(16,959,000)	52,000	0.31%
Fit For the Future Programme	(731,600)	(404,000)	(327,600)	(44.78%)
Net Expenditure	47,606,000	48,339,600	(733,600)	(1.54%)

Contribution to / (from) Reserve	-	(733,600)	733,600	
Net Expenditure	47,606,000	47,606,000	-	

Objective Analysis	Draft Outturn			
	Full Year Budget £	Projected Outturn £	Variance (Over) / Under £	Variance (Over) / Under %
Children & Families	8,483,000	8,414,000	69,000	0.81%
Older People	19,805,000	20,486,000	(681,000)	(3.44%)
Physical / Sensory Disability	4,281,000	4,203,000	78,000	1.82%
Learning Disability	7,666,000	7,530,000	136,000	1.77%
Mental Health	1,405,000	1,410,000	(5,000)	(0.36%)
Addictions / Substance Misuse	258,000	301,000	(43,000)	(16.67%)
Criminal Justice	35,000	15,000	20,000	57.14%
Service Strategy	1,175,600	1,162,600	13,000	1.11%
Support Service & Management	5,229,000	5,222,000	7,000	0.13%
Fit For the Future Programme	(731,600)	(404,000)	(327,600)	(44.78%)
Net Expenditure	47,606,000	48,339,600	(733,600)	(1.54%)

Contribution to / (from) Reserve	-	(733,600)	733,600	
Net Expenditure	47,606,000	47,606,000	-	

Notes

1 Figures quoted as at 14 September 2018

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

3 The balance of Fit for the Future savings will be met from reserves as required as the savings are phased in during 2018/19.

4 Contribution From Reserves is made up of the following transfer;

	£
Budget Savings - Fit For the Future Bridging	731,600
Less - in year savings contribution	<u>404,000</u>
Contribution from Budget Phasing Reserve	<u>327,600</u>

2018/19 operational overspend 406,000

Total Contribution from reserves 733,600

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NHS Monitoring Report

Projected Outturn Position to 31st March 2019

Subjective Analysis	Draft Outturn			
	Full Year Budget £	Projected Outturn £	Variance (Over) / Under £	Variance (Over) / Under %
Employee Costs	17,502,000	16,732,000	770,000	4.40%
Non-pay Expenditure	44,372,000	45,047,000	(675,000)	(1.52%)
Resource Transfer/Social Care Fund	9,620,000	9,620,000	-	-
Income	(4,291,000)	(4,291,000)	-	-
Net Expenditure	67,203,000	67,108,000	95,000	0.14%

Contribution to / (from) Reserve	-	95,000	(95,000)	
Net Expenditure	67,203,000	67,203,000	-	

Objective Analysis	Draft Outturn			
	Full Year Budget £	Projected Outturn Spend £	Variance (Over) / Under £	Variance (Over) / Under %
Childrens Services	1,812,000	1,816,000	(4,000)	(0.22%)
Adult Community Services	3,723,000	3,510,000	213,000	5.72%
Learning Disability - Community	903,000	830,000	73,000	8.08%
Learning Disability - Inpatients	8,154,000	8,154,000	-	(0.00%)
Mental Health - Community	1,575,000	1,528,000	47,000	2.98%
Mental Health - Older Adults	637,000	569,000	68,000	10.68%
Family Health Services	21,223,000	21,223,000	-	-
Prescribing	15,766,000	15,766,000	-	-
Addictions	861,000	863,000	(2,000)	(0.23%)
Planning & Health Improvement	307,000	310,000	(3,000)	(0.98%)
Integrated Care Fund	907,000	907,000	-	-
Management & Admin	1,937,000	2,130,000	(193,000)	(9.96%)
Resource Transfer/Social Care Fund	9,620,000	9,620,000	-	-
Fit For the Future Programme	(222,000)	(118,000)	(104,000)	(46.85%)
Net Expenditure	67,203,000	67,108,000	95,000	0.14%

Contribution to / (from) Reserve	-	95,000	(95,000)	
Net Expenditure	67,203,000	67,203,000	-	

Notes

1 Figures quoted as at 31 August 2018

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

	£
Service Strategy	108,000
Children & Families	98,000
Older People	5,017,000
Physical Disability	381,000
Addictions	594,000
Learning Disability	3,838,000
Mental Health	733,000
Support Service & Mgt	156,000
	<u>10,925,000</u>

3 The balance of Fit for the Future savings will be met from reserves as required as the savings are phased in during 2018/19.

4 Contribution From Reserves is made up of the following transfers ;

	£
Budget Savings - Fit For the Future Bridging	222,000
Less - in year savings contribution	<u>118,000.00</u>
Transfer from Budget Phasing Reserve	<u>104,000</u>

2018/19 operational underspend 199,000Total Contribution from / (to) Reserves (95,000)

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East Renfrewshire HSCP - Revenue Budget Monitoring 2018/19

Year To Date Position as at September 2018

Council Monitoring Report

Subjective Analysis	Year To Date			
	Budget £	Actual £	Variance (Over) / Under £	Variance (Over) / Under %
Employee Costs	8,285,000	7,648,000	637,000	7.69%
Property Costs	356,000	321,000	35,000	9.83%
Supplies & Services	664,000	520,000	144,000	21.69%
Transport Costs	102,000	123,000	(21,000)	(20.59%)
Third Party Payments	13,907,000	13,956,000	(49,000)	(0.35%)
Support Services	-	-	-	0.00%
Income	(8,451,000)	(8,401,000)	(50,000)	0.59%
Net Expenditure	14,863,000	14,167,000	696,000	4.68%

NHS Monitoring Report

Subjective Analysis	Year to Date			
	Budget £	Actual £	Variance (Over) / Under £	Variance (Over) / Under %
Employee Costs	8,579,000	8,246,000	333,000	3.88%
Non-pay Expenditure	21,407,000	21,740,000	(333,000)	(1.56%)
Resource Transfer	5,412,000	5,412,000	-	-
Income	(1,965,000)	(1,965,000)	-	-
Net Expenditure	33,433,000	33,433,000	-	(0.00%)
Total	48,296,000	47,600,000	696,000	1.44%

Notes

- 1 NHSGCC employee variances reflect vacant posts and non-pay reflects savings target
- 2 Budget profiling will be reviewed to eliminate any unnecessary variances, however it needs to be recognised that, given the nature of the spend, budget profiling is not exact.

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East Renfrewshire HSCP - Revenue Budget Monitoring 2018/19
Budget Reconciliation & Directions as at September 2018

	NHS £000	ERC £000	IJB £000	Total £000
Funding Sources to the IJB				
Original Revenue Budget Contributions	66,669	48,175		114,844
Subsequent Contribution Revisions				
NCHC Uplift	-	9	-	9
2018/19 AFC Pay Uplift	18	-	-	18
Legacy Savings	(212)	-	-	(212)
Realignment of Property Income to Facilities	333			333
FHS / GMS Cross Charge and Other Budget Revisions	(219)			(219)
School Nursing Redesign - CPT Duties	40	-	-	40
Health Visitors ongoing Redesign (and Fridges)	85	-	-	85
Primary Care Transition Fund	416	-	-	416
Mental Health Strategy	172	-	-	172
Criminal Justice Grant	-	(578)	-	(578)
Prescribing Pressure	(659)	-	-	(659)
ADP	265	-	-	265
SESP	239	-	-	239
Property Costs - Waterloo/Netherton	56	-	-	56
Social Care Fund	-	-	-	-
Current Revenue Budgets	67,203	47,606	-	114,809
Funding Outwith Revenue Monitoring				
Housing Aids & Adaptations *		550		550
Set Aside notional Budget	16,624			16,624
Total IJB Resources	83,827	48,156	-	131,983
Directions to Partners				
Revenue Budget	67,203	47,606	-	114,809
Social Care Fund	(5,161)	5,161	-	-
Carer's Information	58	(58)	-	-
Integrated Care Fund	(673)	673	-	-
Delayed Discharge	(264)	264	-	-
	61,163	53,646	-	114,809
Housing Aids & Adaptations *		550		550
Set Aside notional Budget	16,624			16,624
	77,787	54,196	-	131,983

* includes capital spend

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East Renfrewshire HSCP - Revenue Monitoring 2018/19
Projected Reserves as at 31 March 2019

Earmarked Reserves	Reserve Carry Forward to 2018/19 £	2018/19 Projected spend £	Projected balance 31/3/19 £	comment
1. Specific Project Funding :				
(Integrating L&D Function) / FFF Reserve	70,000	70,000	-	Funding of post
Community Capacity Building	55,000	55,000	-	Funding of post
C&F Childrens 1st	68,906	65,546	3,360	Pyear 1 pilot funded
District Nursing	58,500	58,500	-	Funding of post
Speech & Language Therapy	8,500	8,500	-	Funding of post
Prescribing	250,000	-	250,000	Estimated 2018/19 pressure based on 5%
SGOVT - LD Funding	48,800	48,800	-	Reserve committed- pending recruitment of post
Primary Care Transition Fund	248,769	248,769	-	Reserve committed - full spend 18/19 planned
LD Furniture & Equipment	100,000	30,000	70,000	£30k committed 18/19
NHS 2017/18 Projects	52,500	32,500	20,000	Reserve committed, other than Syrian Refugees monies - being reviewed
Total Specific Projects	960,975	617,615	343,360	
2. Transitional Funding -Learning Disability Service Redesign :				
Learning Disability Specialist Services	700,600	-	700,600	
Total Transitional Funding	700,600	-	700,600	
3. Bridging Finance:				
Bonnyton Service Redesign	450,000	450,000	-	Assume fully spend in 2018/19
Budget Savings Reserve to support Fit For the Future Change Programme	1,464,963	431,600	1,033,363	Current projected balance required of £432k
In Year Pressures Reserve	500,000	207,000	293,000	In year operational overspend £207k; £40k committed for 2 temporary posts - will be drawn down if required
C&F - Residential Accommodation	460,000	17,740	442,260	Children's First commitment 2018/19
Total Bridging Finance	2,874,963	1,106,340	1,768,623	
Total All Earmarked Reserves	4,536,538	1,723,955	2,812,583	
General Reserves				
East Renfrewshire Council	109,200		109,200	
NHSGCC	163,000		163,000	
Total General Reserves	272,200	-	272,200	
Grand Total All Reserves	4,808,738	1,723,955	3,084,783	

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East Renfrewshire HSCP - Revenue Budget Monitoring 2018/19
Budget Virement

2018/19 Budget Virement									
Subjective Analysis	2018/19 Budget £	(1) £	(2) £	(3) £	(4) £	(5) £	(6)	P6 2018/19 Budget £	Total Virement £
Employee Costs	20,717,000	-	-	-	-	-	382,000	21,099,000	382,000
Property Costs	1,059,000	-	-	-	-	(50,000)		1,009,000	(50,000)
Supplies & Services	2,260,000	-	-	-	-			2,260,000	-
Transport Costs	221,000	-	-	-	-			221,000	-
Third Party Payments	37,174,600	705,000	-	450,000	-	130,000		38,459,600	1,285,000
Support Services	2,196,000	-	-	-	-			2,196,000	-
Income	(15,672,000)	(705,000)	-	(450,000)	-	(80,000)		(16,907,000)	(1,235,000)
Fit For the Future Programme	(349,600)	-	-	-	-		(382,000)	(731,600)	(382,000)
Net Expenditure	47,606,000	-	-	-	-	-	-	47,606,000	-

2018/19 Budget Virement									
Objective Analysis	2018/19 Budget £	(1) £	(2) £	(3) £	(4) £	(5) £		P6 2018/19 Budget £	Total Virement £
Children & Families	8,483,000	-	-	-	-	-		8,483,000	-
Older People	18,922,000	-	388,000	-	175,000	(62,000)	382,000	19,805,000	883,000
Physical / Sensory Disability	4,281,000	-	-	-	-	-		4,281,000	-
Learning Disability	7,666,000	-	-	-	-	-		7,666,000	-
Mental Health	1,405,000	-	-	-	-	-		1,405,000	-
Addictions / Substance Misuse	258,000	-	-	-	-	-		258,000	-
Criminal Justice	35,000	-	-	-	-	-		35,000	-
Service Strategy	1,608,600	-	(388,000)	-	(175,000)	130,000		1,175,600	(433,000)
Support Service & Management	5,297,000	-	-	-	-	(68,000)		5,229,000	(68,000)
Fit For the Future Programme	(349,600)	-	-	-	-	-	(382,000)	(731,600)	(382,000)
Net Expenditure	47,606,000	-	-	-	-	-	-	47,606,000	-

- 1 Budget adjustment for 2017/18 carry forwards, Delayed Discharge & Integrated Care Fund
- 2 Budget re-alignment - funding of national living wage
- 3 Budget adjustment - draw down of balance of Social Care Fund monies from IJB
- 4 Budget adjustment - re alignment of Carer's Strategy monies
- 5 Budget re-alignment - 2018/19 savings
- 6 Budget adjustment - Fit For the Future Programme

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East Renfrewshire HSCP - Revenue Budget Monitoring 2018/19
Analysis of Savings Delivery

Saving	2018/19 Savings Delivery		
	Approved Saving 2018/19 Budget £	Projected Saving 2018/19 £	Comments
New savings agreed as part of 2018-21 budget - ERC			
Respite Care	50,000	50,000	Saving posted to ledger projected to be achieved in full
Mental Health	61,000	61,000	Saving posted to ledger projected to be achieved in full
Learning Disability	150,000	150,000	Saving posted to ledger projected to be achieved in full
Addictions	1,000	1,000	Saving posted to ledger projected to be achieved in full
Adoption	20,000	20,000	Saving posted to ledger projected to be achieved in full
Interim Funding	62,000	62,000	Budget increased in line with prior year achievement of income
Property Costs	50,000	50,000	Budget reduced in line with full year costs of new building
Property Income	18,000	18,000	Reflects agreed café rental income from both sites
Sub Total	412,000	412,000	
New savings to meet NHS Pressures			
Non Pay Inflation	152,000	152,000	No inflation increases allocated
Community Equipment	150,000	150,000	Pressure will be met from realignment of ICF funding
LD Redesign - Waterloo Close	125,000	125,000	Full year effect releases funding
Prescribing	185,000	185,000	Pressure will be managed through reserve as required
Sub Total	612,000	612,000	
Fit for the Future Programme			
Balance to be Achieved as at July 2018	953,600	522,000	Projected savings balance required reflects current progress to date both achieved (£373k) and modelled (£149k). Full year recurring saving (£766k) identified ; work in ongoing to meet the full saving on a recurring basis.
Total HSCP Saving Challenge	1,977,600	1,546,000	

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