



<b>Meeting of East Renfrewshire Health and Social Care Partnership</b>	Integration Joint Board
<b>Held on</b>	29 November 2017
<b>Agenda Item</b>	13
<b>Title</b>	Revenue Budget Monitoring Report 2017/18; position as at 13 October 2017
<p><b>Summary</b></p> <p>To provide the Integration Joint Board with financial monitoring information in relation to the revenue budget, as part of the agreed financial governance arrangements.</p>	
<b>Presented by</b>	Lesley Bairden, Chief Financial Officer
<p><b>Action Required</b></p> <p>The Integration Joint Board is asked to:</p> <ul style="list-style-type: none"> <li>▪ Note the projected outturn for the 2017/18 revenue budget</li> <li>▪ Note the additional funding detailed at Appendix 7.</li> </ul>	
<p><b>Implications checklist – check box if applicable and include detail in report</b></p> <p> <input checked="" type="checkbox"/> Finance/Efficiency      <input type="checkbox"/> Policy      <input type="checkbox"/> Legal      <input type="checkbox"/> Equalities  <input type="checkbox"/> Risk      <input type="checkbox"/> Staffing      <input type="checkbox"/> Property/Capital      <input type="checkbox"/> Directions </p>	

BLANK PAGE

## EAST RENFREWSHIRE INTEGRATION JOINT BOARD

29 November 2017

Report by Lesley Bairden, Chief Financial Officer

### REVENUE BUDGET MONITORING REPORT

#### PURPOSE OF REPORT

1. To advise the Board of the projected outturn position of the 2017/18 revenue budget.

#### RECOMMENDATIONS

2. The Integration Joint Board is asked to:
  - Note the projected outturn for the 2017/18 revenue budget
  - Note the additional funding 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 2017/18, and projected outturn position is reported in detail at Appendix 1. This shows a projected over spend of £0.76 million against a full year budget of £112.9 million (0.67%), being funded by the planned use of reserves. Appendices 2 and 3 set out the operational position for each partner.
5. The projected overspend of £0.76 million is a net result of:
  - £0.95 million savings from Fit for the Future still to be achieved (with £0.79 million realised to date)
  - £0.43 million in year operational underspends
  - £0.21 million on off contribution to NHSGCC funded from the in-year pressures reserve
  - £0.02 million funded from the Learning Disability Transitional Funding reserve
6. The total budget is net of £4.3m savings of which £1.7m relates to the Fit for the Future change programme and £2.6 million from previously agreed savings. Progress against all 2017/18 savings is as detailed at Appendix 8. The IJB will be updated separately on the structure proposals relating to the Fit for the Future 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 main projected variances are set out below, and are subject to revision as the year progresses.
9. **Children & Families £20k underspend** is mainly a result of a reduction in projected care costs and savings over recovery being offset by the loss of funding for 3 health visitor posts, which was supplemented from social care monies in 2016/17. The service

continues to work to contain this cost pressure, mitigated in part from the system wide redesign. The projection includes a prudent provision to 31 March 2018 for a recent increase in residential placements.

10. **Older Peoples Services £481k underspend** which reflects the current projected cost of care packages (£362k) and lower projected staff costs mainly within homecare and district nursing (£380k), being offset by higher than estimated property and equipment costs (£213k). This includes one off property costs of c£96k for Bonnyton House to meet costs of short term decant and refurbishment of some rooms.
11. Work is ongoing with Care at Home providers to ensure market sustainability.
12. A prudent allowance of £380k has been made within the projection for winter pressures in coming months. The projected costs also include release of an accrual of £70k for a potential historic debt now resolved.
13. **Physical/Sensory Disability £166k overspend** from non-achievement of staff turnover (£31k) and the current cost of care packages (£198k), offset in part by aids & adaptations (£47k).
14. **Learning Disability Community £415k overspend** primarily reflects the current cost of care packages (£444k) resulting from two factors; an increase in clients numbers of 20 during this financial year and a projected overspend within sleepovers of £388k. The redesign of sleepovers is ongoing to try and mitigate this cost. The costs implications and associated funding of the recent government announcements relating to backdating of sleepover costs are being assessed.
15. **Learning Disability Specialist Services £22k overspend** is the result of a number of factors;
  - Delivery of £125k local savings from the part year impact of the ongoing redesign of the long stay beds.
  - As previously agreed any under or indeed over spend will be ring fenced to the earmarked reserve to support the redesign, after local savings are applied.
  - The service continues with a period of enhanced and specialist observations with associated additional staff costs and this is being mitigated as far as possible through maximising existing staff, care provider commitments and cross partnership working.
  - It needs to be acknowledged that the projected overspend, which will be met from the transitional funding reserve is after the service has contained £107k resource transfer costs as part of the redesign, so the underlying in year position is an underspend of £85k after savings delivery.
16. **Mental Health £309k underspend** reflects current staff turnover and vacancies in nursing, occupational therapy and social care. This is containing some drug cost pressures. Purchased care packages are projected to underspend by £175k in line with last year, however it remains too early to confirm this as an ongoing trend. This will remain under review.
17. **Addictions / Substance Misuse £40k underspend** remains a result of current staffing and purchased care packages.
18. **Prescribing £nil variance** is currently reported, reflecting that in the current financial year a risk share agreement remains in place. Whilst the prescribing budget of £15,570k reflects our actual spend in 2016/17 and therefore meets the flat cash test the current year budget comprises two elements:

- The budget for prescribing costs of £15.384 million
  - £186k to fund invest to save initiatives as part of the system work to reduce prescribing cost pressures
19. Our latest prescribing costs at July show a year to date overspend of £113k (2.2% of the budget). This under regular review and does recognise that some savings will be delivered later in the year.
  20. **Management & Admin £71k overspend** is a largely the net result of the one off contribution to NHSGGC of £212k being offset in part by lower than estimated property, staff and supplies costs. This is the position before reserves funding is applied.
  21. The 2017 pay award in respect of social care employees resulted in additional costs of £68k over and above the 1% provided for within the 2017/18 budget. Additional funding has been provided and is included in the revised 2017/18 budget.as detailed at Appendix 7.
  22. The year to date position is detailed at Appendix 4 and reflects an underspend of £371k. These variances are regarded as temporary and will not arise at the end of the financial year. Work is required to review the budget profiling and treatment of year end entries to ensure this reflects a more realistic profile of expenditure and income.
  23. There remains a potential recovery of prior year costs incurred by the Council pending the conclusion of an ongoing legal case; any element relating to the live period of the IJB will only be recognised upon receipt.
  24. 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 over 2017/18 and 2018/19. The reserves are shown at Appendix 6 and distinguish committed projects which span financial years, bridging finance to deliver change and meet flux in demand and transitional funding for the hosted service redesign.
  25. The maximum reserves requirement to meet the Fit for the Future saving in 2017/18 is £1.739 million; however as at period 7 we have £0.786 million achieved on a recurring basis, with work ongoing to deliver the balance through a revised staffing structure and continued review of all budget lines. The bridging finance will cover timing until recurring savings are fully implemented.
  26. We have utilised £0.212 million of the in-year pressure reserve to meet the one off contribution to NHSGGC whilst a recurring solution to the £3.6 million is sought. The IJB will need to consider whether the remaining balance within this reserve of £0.288 million (0.26%) is sufficient. This will be further discussed as the year progresses.

## FINANCE AND EFFICIENCY

27. Savings and efficiencies approved as part of the ERC budget setting of £4.032 million exercise have been applied in full to the 2017/18 annual budget as have the NHSGGC savings of £0.347 million from the current quantified flat cash cost pressures. The £0.042 million saving from system wide continuing care beds will be met on a recurring basis from the bed redesign programme.

## CONSULTATION AND PARTNERSHIP WORKING

28. The Chief Financial Officer has consulted with our partners.
29. 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

30. Budget Risks; 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
  - Redesign of sleepovers
  - Achieving turnover targets
  - Prescribing remaining within budget
  - Winter pressures
  - Out of Area costs within Learning Disability Specialist Services

### Policy

31. None

### Staffing

32. Fit for the future will address future staffing issues.

### Legal

33. None

### Property/capital

34. None

### Equalities

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

### Directions

36. The directions to our partners are detailed at appendix 5
37. The report reflects a projected breakeven position after the application of £0.762 million from reserves for the year to 31 March 2018.

## CONCLUSIONS

38. Appendix 1 reports a projected in year overspend of £0.762 million for the year to 31 March 2018 being funded from reserves in line with our agreed change programme, whilst recognising the requirement to achieve our savings target on a recurring basis by 2018/19.

## RECOMMENDATIONS

39. The Integration Joint Board is asked to:
- Note the projected outturn position of the 2017/18 revenue budget
  - Note the additional funding as detailed at Appendix 7

## REPORT AUTHOR

Lesley Bairden, Chief Financial Officer  
[lesley.bairden@eastrenfrewshire.gov.uk](mailto:lesley.bairden@eastrenfrewshire.gov.uk)  
0141 451 0749

Ian Arnott, Finance Business Partner  
[ian.arnott@eastrenfrewshire.gov.uk](mailto:ian.arnott@eastrenfrewshire.gov.uk)

29 November 2017

HSCP Chief Officer: Julie Murray

## BACKGROUND PAPERS

IJB 29.03.2017 – Item 11: Revenue Budget Monitoring Report  
<http://www.eastrenfrewshire.gov.uk/CHttpHandler.ashx?id=19795&p=0>

IJB 16.08.2017 – Item 12: Revenue Budget Monitoring Report  
<http://www.eastrenfrewshire.gov.uk/CHttpHandler.ashx?id=20681&p=0>

BLANK PAGE



## Consolidated Monitoring Report

Projected Outturn Forecast as at 13 October 2017

Objective Analysis	Projected Outturn			
	Full Year Budget £	Projected Outturn Spend £	Variance (Over) / Under £	Variance (Over) / Under %
Children & Families	9,734,000	9,714,000	20,000	(0.21%)
Older Peoples Services	27,885,000	27,404,000	481,000	1.72%
Physical / Sensory Disability	4,425,000	4,591,000	(166,000)	(3.75%)
Learning Disability - Community	12,490,000	12,905,000	(415,000)	(3.32%)
Learning Disability - Inpatients	8,205,000	8,227,000	(22,000)	(0.27%)
Mental Health	3,998,000	3,689,000	309,000	7.73%
Addictions / Substance Misuse	1,593,000	1,553,000	40,000	2.51%
Family Health Services	22,243,000	22,243,000	-	-
Prescribing	15,570,000	15,570,000	-	-
Criminal Justice	20,000	20,000	-	-
Planning & Health Improvement	303,000	287,000	16,000	5.28%
Management & Admin	8,175,600	8,246,600	(71,000)	(0.87%)
Fit For the Future Programme	(1,739,600)	(786,000)	(953,600)	
Net Expenditure	112,902,000	113,663,600	(761,600)	(0.67%)
Contribution to / (from) Reserve	-	(761,600)	761,600	
Net Expenditure	112,902,000	112,902,000	-	

## Notes:

- 1 NHS & ERC figures quoted as at October 2017
- 2 Resource Transfer and the Social Care Fund has been re allocated across client groups at the consolidated level.
- 3 The final contribution to reserves from the projected underspend will be confirmed as part of the 2017/18 year end closure process
- 4 Fit for the Future savings will be met from reserves as required as the savings are phased in during 2017/18

- 5 The net contribution from reserves is made up of the following transfers ;

	£
Budget Savings - Fit for the Future Bridging	953,600
Less: in year underspend	<u>(426,000)</u>
Net transfer from the Budget Phasing Reserve	<u>527,600</u>

In Year Pressures Reserve - One Off Contribution	<u>212,000</u>
--	----------------

Contribution from LD Inpatients Reserve - Transition	<u>22,000</u>
--	---------------

Net Contribution From Reserves	<u>761,600</u>
--------------------------------	----------------

## Analysed by Partner:

NHS	422,000
ERC	<u>339,600</u>
Net Contribution From Reserves	<u>761,600</u>

## Council Monitoring Report

Projected Outturn Forecast as at 13 October 2017

Subjective Analysis	Projected Outturn			
	Full Year Budget £	Projected Outturn Spend £	Variance (Over) / Under £	Variance (Over) / Under %
Employee Costs	20,813,000	20,483,000	330,000	1.59%
Property Costs	1,150,000	1,088,000	62,000	5.39%
Supplies & Services	2,993,600	2,885,600	108,000	3.61%
Transport Costs	173,000	224,000	(51,000)	(29.48%)
Third Party Payments	35,302,000	35,195,000	107,000	0.30%
Support Services	2,032,000	2,032,000	-	-
Income	(15,983,000)	(15,819,000)	(164,000)	(1.03%)
Fit For the Future Programme	(1,392,600)	(661,000)	(731,600)	
<b>Net Expenditure</b>	<b>45,088,000</b>	<b>45,427,600</b>	<b>(339,600)</b>	<b>(0.75%)</b>
<b>Contribution to / (from) Reserve</b>	<b>-</b>	<b>(339,600)</b>	<b>339,600</b>	
<b>Net Expenditure</b>	<b>45,088,000</b>	<b>45,088,000</b>	<b>-</b>	

Objective Analysis	Projected Outturn			
	Full Year Budget £	Projected Outturn Spend £	Variance (Over) / Under £	Variance (Over) / Under %
Children & Families	8,054,000	7,913,000	141,000	1.75%
Older People	18,832,000	18,361,000	471,000	2.50%
Physical / Sensory Disability	4,044,000	4,210,000	(166,000)	(4.10%)
Learning Disability	7,746,000	8,173,000	(427,000)	(5.51%)
Mental Health	1,466,000	1,279,000	187,000	12.76%
Addictions / Substance Misuse	303,000	241,000	62,000	20.46%
Criminal Justice	20,000	20,000	-	-
Service Strategy	933,600	900,600	33,000	3.53%
Support Service & Management	5,082,000	4,991,000	91,000	(1.79%)
Fit For the Future Programme	(1,392,600)	(661,000)	(731,600)	
<b>Net Expenditure</b>	<b>45,088,000</b>	<b>45,427,600</b>	<b>(339,600)</b>	<b>(0.75%)</b>
<b>Contribution to / (from) Reserve</b>	<b>-</b>	<b>(339,600)</b>	<b>339,600</b>	
<b>Net Expenditure</b>	<b>45,088,000</b>	<b>45,088,000</b>	<b>-</b>	

## Notes

1 Figures quoted as at 13 October 2017

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

3 Fit for the Future savings will be met from reserves as required as the savings are phased in during 2017/18

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

	£
Budget Savings - Fit for the Future Bridging	731,600
Less: in year underspend	(392,000)
Contribution to / (from) Reserve	<u>339,600</u>

## NHS Monitoring Report

Projected Outturn Forecast as at 13 October 2017

Subjective Analysis	Projected Outturn			
	Full Year Budget £	Projected Outturn Spend £	Variance (Over) / Under £	Variance (Over) / Under %
Employee Costs	17,258,000	17,115,000	143,000	0.83%
Non-pay Expenditure	43,958,000	44,523,000	(565,000)	(1.29%)
Resource Transfer/Social Care Fund	10,925,000	10,925,000	-	-
Income	(4,327,000)	(4,327,000)	-	-
Net Expenditure	67,814,000	68,236,000	(422,000)	(0.62%)

Contribution to / (from) Reserve	-	(422,000)	422,000	0.00%
Net Expenditure	67,814,000	67,814,000	-	0.00%

Objective Analysis	Projected Outturn			
	Full Year Budget £	Projected Outturn Spend £	Variance (Over) / Under £	Variance (Over) / Under %
Children's Services	1,582,000	1,703,000	(121,000)	(7.65%)
Adult Community Services	2,979,000	2,969,000	10,000	0.34%
Learning Disability - Community	906,000	894,000	12,000	1.32%
4 Learning Disability - Inpatients	8,205,000	8,227,000	(22,000)	(0.27%)
Mental Health - Community	1,175,000	1,169,000	6,000	0.51%
Mental Health - Older Adults	624,000	508,000	116,000	18.59%
Family Health Services	22,243,000	22,243,000	-	-
Prescribing	15,570,000	15,570,000	-	-
Addictions	696,000	718,000	(22,000)	(3.16%)
Planning & Health Improvement	303,000	287,000	16,000	5.28%
Integrated Care Fund	1,057,000	1,057,000	-	-
Management & Admin	1,896,000	2,091,000	(195,000)	(10.28%)
Resource Transfer/Social Care Fund	10,925,000	10,925,000	-	-
Fit For the Future Programme	(347,000)	(125,000)	(222,000)	-
Net Expenditure	67,814,000	68,236,000	(422,000)	(0.62%)

Contribution to / (from) Reserve	-	(422,000)	422,000	
Net Expenditure	67,814,000	67,814,000	-	

## Notes

1 Figures quoted as at 30 September 2017, no material change as at October.

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 & Mgmt	156,000
	<u>10,925,000</u>

3 Fit for the Future savings will be met from reserves as required as the savings are phased in during 2017/18

4 The net contribution from reserves is made up of the following transfers ;

	£
Budget Savings - Fit for the Future Bridging	222,000
Less: in year underspend	<u>(34,000)</u>
	<u>188,000</u>
In Year Pressures Reserve - One Off Contribution	<u>212,000</u>
Contribution from LD Inpatients Reserve - Transition	<u>22,000</u>
Net Contribution From Reserves	<u>422,000</u>

Year To Date Position at October 2017

Council Monitoring Report

Subjective Analysis	Year To Date			
	Budget £	Actual £	Variance (Over) / Under £	Variance (Over) / Under %
Employee Costs	9,657,000	9,061,000	596,000	6.17%
Property Costs	615,000	314,000	301,000	48.94%
Supplies & Services	1,585,000	568,000	1,017,000	64.16%
Transport Costs	87,000	134,000	(47,000)	(54.02%)
Third Party Payments	15,755,000	15,221,000	534,000	3.39%
Support Services	-	-	-	0.00%
Income	(4,550,000)	(2,667,000)	(1,883,000)	(41.38%)
Net Expenditure	23,149,000	22,631,000	518,000	2.24%

NHS Monitoring Report

Subjective Analysis	Year to Date			
	Budget £	Actual £	Variance (Over) / Under £	Variance (Over) / Under %
Employee Costs	8,670,000	8,376,000	294,000	3.39%
Non-pay Expenditure	21,997,000	22,438,000	(441,000)	(2.00%)
Resource Transfer	2,882,000	2,882,000	-	-
Income	(1,445,000)	(1,445,000)	-	-
Net Expenditure	32,104,000	32,251,000	(147,000)	(0.46%)
<b>Total</b>	<b>55,253,000</b>	<b>54,882,000</b>	<b>371,000</b>	<b>0.67%</b>

## Notes

- 1 ERC year to date includes brought forward balances and accounting adjustments of £1.926m which will not arise as at 31 March 2018.
- 2 NHSGGC employee variances reflect vacant posts and non-pay reflects savings target
- 3 Budget profiling will be reviewed to eliminate any unnecessary variances

	NHS £000	ERC £000	IJB £000	Total £000
<b>Funding Sources to the IJB</b>				
1 Original Revenue Budget contribution	66,860	45,020		111,880
<b>Subsequent Contribution Revisions</b>				
Budget Transfer to IT		(105)		(105)
Increase in Central Support recharge		105		105
2017/18 Pay Award		68		68
GIRFEC Health Visitors	120			120
Prescribing Invest to Save	186			186
Carers Info Strategy	58			58
GMS Cross Charge	541			541
Adult Autism Team	29			29
Assessment Treatment Module	20			20
<b>Current Revenue Budgets</b>	<b>67,814</b>	<b>45,088</b>	<b>0</b>	<b>112,902</b>
<b>Funding Outwith Revenue Monitoring</b>				
Housing Aids & Adaptations *		632		632
Set Aside notional Budget	14,561			14,561
<b>Total IJB Resources</b>	<b>82,375</b>	<b>45,720</b>	<b>0</b>	<b>128,095</b>
<b>Directions to Partners</b>				
Revenue Budget	67,814	45,088	0	112,902
Social Care Fund 2016/17	(3,621)			(3,621)
Budget Pressures (agreed 30 March 2017)		1,903		1,903
Fair Work Practices		1,688		1,688
Charging Thresholds		30		30
Social Care Fund 2017/18	(1,540)			(1,540)
DD & ICF Programmes		500		500
Fair Work Practices		500		500
Carers Strategy		29		29
Veterans Pension Disregard		61		61
Sustainability			450	450
Integrated Care Fund	(673)	673		0
Delayed Discharge	(264)	264		0
	61,716	50,736	450	112,902
<b>Funding Outwith Revenue Monitoring</b>				
Housing Aids & Adaptations *		632		632
Set Aside notional Budget	14,561			14,561
	<b>76,277</b>	<b>51,368</b>	<b>450</b>	<b>128,095</b>
* includes capital spend				

1 NHS letter advised £67,046k which includes prescribing adjustments still to be reflected in the ledger

East Renfrewshire HSCP - Revenue Budget Monitoring 2017/18  
Reserves as at October 2017

Appendix 6

	Brought Forward from 2016/17	% of 2017/18 Total Budget	Projected Spend 2017/18	Projected Carry Forward to 2018/19	% of 2017/18 Total Budget	Comments
	£	%	£	£	%	
<b>Earmarked Reserves</b>						
<b>1. Specific Project Funding:</b>						
Integrating L&D Function	70,000	0.06%	-	70,000	0.06%	Will be utilised to support structure implementation, timings tbc
Community Capacity Building	80,000	0.07%	31,000	49,000	0.04%	Funding of Active Health & Wellbeing post within ERCL Trust - part year 2107/18 & 2018/19
Children's 1st	200,000	0.18%	131,100	68,900	0.06%	Approved Programme funding profile - 2017/18 & 2018/19
District Nursing	75,000	0.07%	16,500	58,500	0.05%	Funding of district nursing post -part year 2017/18 & 2018/19
Speech & Language Therapy	27,000	0.02%	18,500	8,500	0.01%	Funding of therapist post - part year 2017/18 & 2018/19
Barrhead Health & Care Centre	104,000	0.09%	104,000	-	0.00%	Funding of Barrhead HCC Refurbishment
<b>Total Specific Projects</b>	<b>556,000</b>	<b>0.49%</b>	<b>301,100</b>	<b>254,900</b>	<b>0.23%</b>	
<b>2. Transitional Funding: Learning Disability Specialist Services Redesign</b>	<b>635,200</b>	<b>0.56%</b>	<b>22,000</b>	<b>613,200</b>	<b>0.54%</b>	Increase in reserve per 2017/18 projection. The projected underspend is ring-fenced to support the service redesign of this hosted service
<b>Total Transitional Funding</b>	<b>635,200</b>	<b>0.56%</b>	<b>22,000</b>	<b>613,200</b>	<b>0.54%</b>	
<b>3. Bridging Funding :</b>						
Budget Savings Reserve to support Fit for the Future Change Programme	1,936,790	1.72%	527,600	1,409,190	1.25%	Funding of Fit for the Future Savings 2017/18, recognising agreed strategy to deliver savings on a phased basis
In Year Pressures	500,000	0.44%	212,000	288,000	0.26%	£212k spend reflects one off contribution share of £3.6m, whilst recurring solution sought.
Children's Residential Accommodation	460,000	0.41%	-	460,000	0.41%	Revenue Contribution Dependant on activity, with reserve to bridge fluctuation in activity and demand
<b>Total Bridging Funding</b>	<b>2,896,790</b>	<b>2.57%</b>	<b>739,600</b>	<b>2,157,190</b>	<b>1.91%</b>	
<b>Sub Total Earmarked Reserves</b>	<b>4,087,990</b>	<b>3.62%</b>	<b>1,062,700</b>	<b>3,025,290</b>	<b>2.68%</b>	
<b>General Reserves</b>						
East Renfrewshire Council	109,200	0.10%	-	109,200	0.10%	2015/16 underspend retained by Integration Joint Board.
NHSGCC	163,000	0.14%	-	163,000	0.14%	2015/16 underspend retained by Integration Joint Board.
<b>Total General Reserves</b>	<b>272,200</b>	<b>0.24%</b>	<b>-</b>	<b>272,200</b>	<b>0.24%</b>	
<b>Grand Total All Reserves</b>	<b>4,360,190</b>	<b>3.86%</b>	<b>1,062,700</b>	<b>3,297,490</b>	<b>2.92%</b>	

## Notes

- Reserves exclude CFCR projects or any balance sheets funds relating solely to timing differences.
- The timing of earmarked spend will be revised as plans are refined.

East Renfrewshire HSCP - Revenue Budget Monitoring 2017/18  
Budget Virement

Appendix 7

Subjective Analysis	2017/18 Budget Virement			Comments
	P5 Revised 2017/18 Budget £	P7 2017/18 Budget £	Virement £	
Employee Costs	20,745,000	20,813,000	68,000	Additional funding to fully fund 2017/18 Pay Award
Property Costs	1,150,000	1,150,000	-	
Supplies & Services	2,993,600	2,993,600	-	
Transport Costs	173,000	173,000	-	
Third Party Payments	35,302,000	35,302,000	-	
Support Services	2,032,000	2,032,000	-	
Income	(15,983,000)	(15,983,000)	-	
Fit For the Future Programme	(1,392,600)	(1,392,600)	-	Comments
<b>Net Expenditure</b>	<b>45,020,000</b>	<b>45,088,000</b>	<b>68,000</b>	

Objective Analysis	2017/18 Budget Virement			Comments
	P5 Revised 2017/18 Budget £	P7 2017/18 Budget £	Virement £	
Children & Families	8,053,000	8,054,000	1,000	Additional funding to fully fund 2017/18 Pay Award
Older People	18,772,000	18,832,000	60,000	Additional funding to fully fund 2017/18 Pay Award
Physical / Sensory Disability	4,043,000	4,044,000	1,000	Additional funding to fully fund 2017/18 Pay Award
Learning Disability	7,742,000	7,746,000	4,000	Additional funding to fully fund 2017/18 Pay Award
Mental Health	1,466,000	1,466,000	-	
Addictions / Substance Misuse	302,000	303,000	1,000	Additional funding to fully fund 2017/18 Pay Award
Criminal Justice	20,000	20,000	-	
Service Strategy	932,600	933,600	1,000	Additional funding to fully fund 2017/18 Pay Award
Support Service & Management	5,082,000	5,082,000	-	
Contribution to Reserves	(1,392,600)	(1,392,600)	-	
<b>Net Expenditure</b>	<b>45,020,000</b>	<b>45,088,000</b>	<b>68,000</b>	

Ongoing Realignment of Budgets and Allocation of Savings:

- 1 Additional funding to fully provide for impact of 2017/18 Pay Award - relating to Social Care staffing budgets.

East Renfrewshire HSCP - Revenue Budget Monitoring 2017/18  
Analysis of Savings Delivery

## Appendix 8

Saving	2017/18 Savings Delivery		
	Approved Saving 2017/18 Budget £	Projected Saving P7 2017/18 £	Comments
<b>Savings agreed as part of 2015-18 budget</b>			
Fostering & Adoption Services	60,000	60,000	Move from the use of externally purchased foster resources, with an increase in the use of in house capacity at a lower cost
C&F Residential Model	140,000	246,000	Reduction in budgeted costs arising from service redesign ; over recovery of saving proposed to fund redesign of Inclusive Support subject to evaluation of the current test of change
C&F Youth Services	50,000	50,000	Withdrawal of funding for youth service counselling provision
Early Years Change Fund	100,000	100,000	Recurring reduction in 2017/18 budget actioned
Learning Disability Redesign	505,000	505,000	Reduction in cost of care packages from ongoing review & redesign programme
Jewish Care Redesign	21,000	21,000	Contract cost reductions following service redesign
Care at Home	210,000	210,000	Reduction in cost of care packages from review & efficiencies
Work Force Planning	417,000	417,000	Recurring reduction of 11.5 posts in 2017/18 pay budget actioned
Health & Social Care Fund	336,000	336,000	Recurring reduction in 2017/18 budget actioned
Day Services Redesign	60,000	60,000	Reduction in budgeted costs arising from service redesign
Essential Users Allowance	15,000	15,000	Removal of essential users allowance from employees actioned
Service Strategy - Employee Costs	66,000	75,500	Permanent deletion of two posts from budgeted establishment, over recovery recurring and will be allocated to 2018/19 savings
Bonnyton	600,000	600,000	Includes £425k non recurring support
Review of Charging	60,000	60,000	Being contained whilst change options are under review
<b>Sub Total</b>	<b>2,640,000</b>	<b>2,755,500</b>	
<b>Fit for the Future Programme</b>	<b>1,739,600</b>	<b>786,000</b>	<b>Achievement of part year savings to date from turnover, interim funding and monitoring of care packages £500k; veterans pension disregard funding (already in place) of £61k; Learning Disability Specialist Services redesign £125k and property costs of £100k. The implementation of the Fit for the Future change programme is ongoing.</b>
<b>Grand Total All Savings</b>	<b>4,379,600</b>	<b>3,541,500</b>	