



<b>Meeting of East Renfrewshire Health and Social Care Partnership</b>	Integration Joint Board
<b>Held on</b>	21 <sup>st</sup> September 2022
<b>Agenda Item</b>	9
<b>Title</b>	Revenue Budget Monitoring Report 2022/23; position as at 31 <sup>st</sup> August 2022
<b>Summary</b>	
To provide the Integration Joint Board with financial monitoring information in relation to the revenue budget, as part of the agreed financial governance arrangements.	
<b>Presented by</b>	Lesley Bairden (Chief Financial Officer)
<b>Action Required</b>	
The Integration Joint Board is asked to: <ul style="list-style-type: none"> <li>• note the projected outturn for the 2022/23 revenue budget</li> <li>• note the projected reserves balances</li> </ul>	
<b>Directions</b>	<b>Implications</b>
<input type="checkbox"/> No Directions Required <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**

**21 September 2022**

**Report by Chief Financial Officer**

**REVENUE BUDGET MONITORING REPORT**

**PURPOSE OF REPORT**

1. To advise the Integration Joint Board of the projected outturn position of the 2022/23 revenue budget. This projection is based on ledger information as at 31<sup>st</sup> August 2022 and allowing for latest intelligence.

**RECOMMENDATIONS**

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

**BACKGROUND**

3. This report is part of the regular reporting cycle for ensuring that the HSCP financial governance arrangements are maintained. This is the second report for the financial year 2022/23 and provides the projected outturn for the year based on our latest information recognising we are in increasingly uncertain times.
4. The current projected outturn shows an overspend for the year of £0.566 million after the application of the Covid-19 reserve and winter funding planned activity agreed as part of the 2022/23 budget settlement. It should be noted this does not include any impact that may arise as part of the current pay negotiations within the public sector.
5. The projected costs against budget will be continuously reviewed and refined throughout the year and remedial action taken where possible to contain the projected overspend.
6. There are a number of cost implications that are not yet settled, such as the pay settlement for the current year and these are discussed throughout the report.

**REPORT**

7. The consolidated budget for 2022/23 and projected outturn position, with Covid-19 costs at nil impact. This shows a projected overspend of £0.566 million against a full year budget of £143.602 million (0.39%) after assumed contributions to and from reserves.
8. 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. The latest return shows projected costs have decreased by £3.2 million as we have removed system wide costs for LFT testing and PPE Hubs as advised by Scottish Government.

9. The funding we received late in 2021/22 will meet the costs of our expected activity as summarised in the table below. The IJB will note this no longer includes support for unachieved savings.

	£ million
<b>Projected Costs:</b>	
Additional services and staffing including Mental Health Assessment, Community Treatment, Flu, GP, staffing across all response activity	3.584
Infrastructure, equipment, PPE*	0.132
Sustainability	1.260
<b>Current Projected Local Mobilisation Plan Costs</b>	<b>4.976</b>
<b>Funded By:</b>	
Covid-19 reserve (Carried forward from 2020/21)	9.266
Balance remaining	4.290

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

10. The position remains unchanged on the previous Scottish Government advice that it is unlikely that there will be further Covid-19 funding this year and work is ongoing to ensure we have appropriate exit strategies in place. Work remains ongoing with Scottish Government nationally to determine the treatment of any balances of Covid-19 funding during 2022/23.
11. 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.
12. The main projected operational variances are set out below. The projected costs are based on known care commitments, vacant posts and other supporting information from our financial systems as at 31<sup>st</sup> August 2022 and do allow for the latest known information. The projected costs include provision for further activity during the year.
13. The public sector pay award negotiations continue and as any settlement and any potential funding is not known this has not been included in the projected costs at this stage. There is significant risk to the IJB that any shortfall in funding will add to our current financial challenge and every 1% not funded will cost c£450k for a full year. This should be mitigated to some degree as the Scottish Government had previously committed to fund NHS agenda for change and medical pay awards.
14. We also expect to see further contractual variation requests from care providers and we will aim to contain this within the provision we have made for further activity during the year.
15. Given the increasing demand pressures we are seeing and possible new cost pressures the Senior Management Team within the HSCP are looking at a number of actions to minimise all non-essential costs and working on an action plan for cost reductions and new savings proposals in preparation for the 2023/24 budget.
16. **Children & Families and Public Protection £282k overspend;** results from a number of factors detailed below and is a small reduction in projected costs of £29k since last reported:
- The CAMHS service core budget is projected to overspend by £123k mainly from payroll pressures. Work is ongoing to assess the impact of new funding and the associated establishment and any mitigation on current costs and reserve funds held.

- The HSCP is looking after several unaccompanied asylum seeker children with a funding deficit projected of £82k for current costs. This situation will change with more children expected and the type of care required will determine if further pressures will be incurred. We will have a clearer understanding of any funding gap towards the end of the year and options to contain these costs including the use of reserves.
- Care costs including transport are also cost pressures in the service of around £77k. As we previously reported the service continue to monitor the pressures within purchased care with the working assumption that current placements will remain to March 2023 and beyond.

17. **Older Peoples Services £431k underspend;** the projected underspend remains a result of current care commitments and staff turnover within teams:
- Within residential and nursing care we are still underspent by £1.4m, despite an emerging trend of increased nursing home placements.
  - Staff turnover is £0.2 million underspent in community services
  - This is offset by an overspend in localities directly purchased care at home and direct payment commitments of £1.1m.

This is a minor change in projected costs of £8k since June.

18. **Physical & Sensory Disability £97k underspend;** the projected underspend is due three factors:
- Care package commitments £175k underspent
  - Staffing turnover £44k underspent
  - Equipment costs are £143k overspend and this is being reviewed to better understand if this is one off in nature or whether there is an underlying trend

This is a small reduction in projected costs of £11k since June.

19. **Learning Disability Community Services £70k overspend;** the projected overspend is due to care commitments (£374k), 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 (£157k) and within the Community Autism Team (£54k) and the Transitions Team (£114k). This is a reduction in costs of £199k from the last reported position where we had assumed the transitions team would be a full year cost, along with a reduction in projected care packages of £87k.

20. When we look at the collective position across the three adult care groups above (in paragraphs 17 to 19 this gives a total underspend across Barrhead and Eastwood localities of £0.458 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.

21. **Intensive Services £597k overspend;** the most significant cost pressure remains within Care at Home (both purchased and the in-house service) of £379k, with the telecare responders service projected overspend at £442k; all predominately around staffing and agency as we continue to respond to demand. These pressures are offset in part by staff turnover and vacancies within day services (£224k).

Since the last report our in-house costs have increased significantly by £196k as agency costs have not decreased at the rate we assumed whilst recruitment is ongoing.

22. The budgets above in Older People, Adults and Intensive Services include winter funding and associated spend of £3.758m as detailed below. At present we expect to utilise this in full during the year, any slippage will be taken to reserve.

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

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

23. **Learning Disability Inpatients £26k overspend;** a small overspend remains projected as the position after the full reserve of £434k has been used, reflecting the continuing pressure in the service around increased observation costs. There is a significant risk that if observations and the appropriate ratio of staffing to support complex needs continues this will be an unfunded pressure moving into 2023/24. The ongoing redesign work should mitigate this to some degree.
24. **Augmentative and Alternative Communication £nil variance;** although there is a slight pressure within equipment costs if this should continue it will be met from the reserve held to smooth such pressures. Budget adjustments will be made later in the year to reflect the impact of the national Service Level Agreement work, this will not impact on the bottom line.
25. **Recovery Services Mental Health & Addictions £62k overspend;** current care commitments are causing some pressure within Mental Health (£322k) although this is offset by turnover within Mental Health Adult Community Services (£310k). Since last reported the care package costs within our Addictions services is now a £50k overspend based on latest care cost commitments.

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

26. **Prescribing £nil variance;** the analysis of costs and volumes to dates show we could have a number of pressures based on the activity to May and current intelligence, with factors including:
- Limitations in manufacturing capacity due to Covid, Ukraine, lockdowns in Far East, 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 tariff, examples of short supply pricing is causing concern; a recent example was a cost of £0.85 in April now at £12 for one drug
27. Despite the challenges listed above and given the lag in data we are assuming nil variance but do expect the smoothing reserve will be required. We continue to work closely with colleagues at the Health Board analysing and modelling various scenarios. We included a 2% increase on the budget and for every further 1% increase in either volume or cost we will see a pressure of c£170k

28. **Finance & Resources £82k overspend;** this budget meets a number of HSCP wide costs, including charges for prior year NHS pension costs for which a prudent projection is included; this will diminish over time. We have made allowance for continued utilities inflation (£21k here and a further £30k across services above) and this will continue to be monitored. This is a reduction in projected costs of £44k since June.
29. **Primary Care Improvement Plan, Alcohol and Drugs (Local Improvement Fund) and Mental Health Action 15;** we still await confirmation from the Scottish Government of our current year allocation for Mental Health Action 15.
30. The Scottish Government recently confirmed our PCIP allocation for the year at £2.685 million however have indicated that we must use local reserves to offset this allocation in 2022/23. We have provided, as part of a national response, identification of commitments we have against that balance as our recurring commitments in 2023/24 and 2024/25 exceed the allocation should every post be filled. We are now looking at actions needed to rebalance future years.
31. Appendices 8 to 10 give a summarised position against each funding stream, showing the planned activity against each initiative. The reserves position for these three funds should become clearer once 2022/23 funding is confirmed and the treatment of PCIP reserves is clarified.

#### **Other**

32. The current projected revenue budget overspend of £0.566 million will need to be met from our reserves, subject to the final outturn and agreed reserves position at the end of the financial year. It is still difficult to provide an accurate projection so early in the year, particularly when the impact of Covid-19 remains unclear. We are seeing increased demand and complexity across all services and will continue to monitor activity and costs to try to establish trends and our new baseline.
33. We will take corrective action where possible to minimise cost pressures in year and are working to refine the financial framework to support our Recovery and Renewal programme to help deliver savings. This is incredibly challenging in the current environment.
34. The reserves position is reported in full at Appendix 5. Spending plans against reserves highlight recovery activity as we continue to emerge from pandemic and allow for full utilisation of Covid-19 and winter funding during 2022/23.
35. 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.
36. The projected costs allow for additional activity through the year and we are working with colleagues to identify any impact to the support cost charge from the council so we can better estimate this as the year progresses.
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 a constantly changing 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 during the year once pay and inflation implications are settled.
40. As reported above we still have a number of unknown factors such as pay, 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.

### Risk

43. The previously reported significant risk to the IJB that all Covid-19 related costs would not be fully funded is mitigated in 2022/23. The ongoing implications continue to be assessed with particular concerns in relation to any unfunded pay pressure costs.
44. There are several further risks which could impact on the current and future budget position; including:
  - Maintaining capacity to deliver our services
  - Achieving all existing savings on a recurring basis
  - The impact of Covid-19 on our partner providers and the care service market
  - Prescribing costs exceeding budget and reserve over the longer term
  - Observation and Out of Area costs within Specialist Learning Disability Services

## DIRECTIONS

45. The running budget reconciliation which forms part of financial directions to our partners is included at Appendix 4.
46. The report reflects a projected breakeven position after the potential net contribution of £0.566 million to reserves for the year to 31 March 2023.

## CONSULTATION AND PARTNERSHIP WORKING

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



## CONCLUSIONS

49. Appendix 1 reports a potential projected underspend of £0.566 million for the year to 31 March 2022, allowing for Covid-19 support and recognising that slippage from winter funding will be earmarked as part of the year end outturn.

## RECOMMENDATIONS

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

## REPORT AUTHOR

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

2 September 2022

Chief Officer, IJB: Julie Murray

## BACKGROUND PAPERS

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](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](https://www.eastrenfrewshire.gov.uk/media/7442/IJB-item-10-16-March-2022/pdf/IJB_item_10_-_16_March_2022.pdf?m=637822661469700000)

IJB 26.01.2022 – Revenue Budget Monitoring Report  
[https://www.eastrenfrewshire.gov.uk/media/7317/IJB-item-06-26-January-2022/pdf/IJB\\_item\\_06\\_-\\_26\\_January\\_2022.pdf?m=637783618121870000](https://www.eastrenfrewshire.gov.uk/media/7317/IJB-item-06-26-January-2022/pdf/IJB_item_06_-_26_January_2022.pdf?m=637783618121870000)

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## Consolidated Monitoring Report

## Projected Outturn Position to 31st August 2022

Objective Analysis	Full Year			
	Budget £'000	Projected Outturn £'000	Variance (Over) / Under £'000	Variance (Over) / Under %
Public Protection - Children & Families	13,427	13,709	(282)	(2.10%)
Public Protection - Criminal Justice	29	4	25	86.21%
Adult Localities Services				
Older People	23,437	23,006	431	1.84%
Physical & Sensory Disability	6,269	6,172	97	1.55%
Learning Disability - Community	17,671	17,741	(70)	(0.40%)
Learning Disability - Inpatients	8,632	8,658	(26)	(0.30%)
Augmentative and Alternative Communication	71	71	-	0.00%
Intensive Services	16,013	16,610	(597)	(3.73%)
Recovery Services - Mental Health	5,103	5,115	(12)	(0.24%)
Recovery Services - Addictions	1,099	1,149	(50)	(4.55%)
Family Health Services	28,226	28,226	-	0.00%
Prescribing	16,859	16,859	-	0.00%
Finance & Resources	6,766	6,848	(82)	(1.21%)
<b>Net Expenditure</b>	<b>143,602</b>	<b>144,168</b>	<b>(566)</b>	<b>(0.39%)</b>
<b>Contribution to / (from) Reserve</b>	<b>-</b>	<b>(566)</b>	<b>566</b>	<b>-</b>
<b>Net Expenditure</b>	<b>143,602</b>	<b>143,602</b>	<b>-</b>	

Figures as at 31st August 2022

	£
<b>Net Contribution To / (From) Reserves</b>	<b>(566)</b>
Analysed by Partner contribution;	
Health	75
Social Care (provisional)	(641)
<b>Net Contribution To / (From) Reserves</b>	<b>(566)</b>

## Additional information - Adult Localities

Objective Analysis	Full Year			
	Budget £	Projected Outturn £	Variance (Over) / Under £	Variance (Over) / Under %
Localities Services - Barrhead	23,725	23,498	227	0.96%
Localities Services - Eastwood	23,652	23,421	231	0.98%
<b>Net Expenditure</b>	<b>47,377</b>	<b>46,919</b>	<b>458</b>	<b>0.97%</b>

## Council Monitoring Report

## Projected Outturn Position to 31st August 2022

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	28,606	28,949	(343)	(1.20%)	(443)		100
Property Costs	826	873	(47)	(5.69%)	(12)		(35)
Supplies & Services	2,344	3,609	(1,265)	(53.97%)	(80)		(1,185)
Transport Costs	277	393	(116)	(41.88%)	-		(116)
Third Party Payments	46,742	50,348	(3,606)	(7.71%)	(2,394)		(1,212)
Support Services	2,475	2,475	-	0.00%	(138)		138
Income	(17,428)	(22,164)	4,736	(27.17%)	3,085		1,651
<b>Net Expenditure</b>	<b>63,842</b>	<b>64,483</b>	<b>(641)</b>	<b>(1.00%)</b>	<b>18</b>	<b>-</b>	<b>(659)</b>
<b>Contribution to / (from) Reserve</b>	<b>-</b>	<b>(641)</b>	<b>641</b>	<b>-</b>			
<b>Net Expenditure</b>	<b>63,842</b>	<b>63,842</b>	<b>-</b>	<b>-</b>			

Objective Analysis	Full Year			
	Budget £'000	Projected Outturn £'000	Variance (Over) / Under £'000	Variance (Over) / Under %
3.i Public Protection - Children & Families	10,190	10,317	(127)	(1.25%)
Public Protection - Criminal Justice	29	4	25	86.21%
Adult Localities Services				
Older People	15,492	15,053	439	2.83%
Physical & Sensory Disability	5,632	5,535	97	1.72%
Learning Disability	11,588	11,754	(166)	(1.43%)
Intensive Services	14,831	15,428	(597)	(4.03%)
Recovery Services - Mental Health	1,745	2,067	(322)	(18.45%)
Recovery Services - Addictions	322	383	(61)	(18.94%)
Finance & Resources	4,013	3,942	71	1.77%
<b>Net Expenditure</b>	<b>63,842</b>	<b>64,483</b>	<b>(641)</b>	<b>(1.00%)</b>
<b>Contribution to / (from) Reserve</b>	<b>-</b>	<b>(641)</b>	<b>641</b>	<b>-</b>
<b>Net Expenditure</b>	<b>63,842</b>	<b>63,842</b>	<b>-</b>	<b>-</b>

## Notes

- Figures as at 31st August 2022
- The projected underspend / (overspend) will be taken to/(from) reserves at year end.
- Contribution To Reserves is made up of the following transfer:

	£
Net Contribution to / (from) Reserves	<u>(641)</u>

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

## 4 Additional information - Adult Localities

Objective Analysis	Full Year			
	Budget £'000	Projected Outturn £'000	Variance (Over) / Under £'000	Variance (Over) / Under %
Localities Services - Barrhead	17,336	17,189	147	0.85%
Localities Services - Eastwood	15,376	15,153	223	1.45%
<b>Net Expenditure</b>	<b>32,712</b>	<b>32,342</b>	<b>370</b>	<b>1.13%</b>

## NHS Monitoring Report

## Projected Outturn Position to 31st August 2022

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	21,921	22,643	(722)	(3.29%)	(1,682)		(2,404)
Non-pay Expenditure	52,012	53,125	(1,113)	(2.14%)	(227)		(1,340)
Resource Transfer/Social Care Fund	11,934	11,934	-	0.00%	-		-
Income	(6,107)	(8,017)	1,910	31.28%	1,909		3,819
<b>Net Expenditure</b>	<b>79,760</b>	<b>79,685</b>	<b>75</b>	<b>0.09%</b>	<b>-</b>	<b>-</b>	<b>75</b>

<b>Contribution to / (from) Reserve</b>	<b>-</b>	<b>75</b>	<b>(75)</b>	<b>-</b>
<b>Net Expenditure</b>	<b>79,760</b>	<b>79,760</b>	<b>-</b>	<b>-</b>

Objective Analysis	Full Year			
	Full Year Budget £'000	Projected Outturn £'000	Variance (Over) / Under £'000	Variance (Over) / Under %
Childrens Services	3,132	3,287	(155)	(4.95%)
Adult Community Services	4,589	4,597	(8)	(0.17%)
Learning Disability - Community	1,087	991	96	8.83%
Learning Disability - Inpatient	8,632	8,658	(26)	(0.30%)
Augmentative and Alternative Communication	71	71	-	0.00%
Family Health Services	28,226	28,226	-	0.00%
Prescribing	16,859	16,859	-	0.00%
Recovery Services - Mental Health	2,567	2,257	310	12.08%
Recovery Services - Addictions	220	209	11	5.00%
Finance & Resources	2,443	2,596	(153)	(6.26%)
Resource Transfer	11,934	11,934	-	0.00%
<b>Net Expenditure</b>	<b>79,760</b>	<b>79,685</b>	<b>75</b>	<b>0.09%</b>

<b>Contribution to / (from) Reserve</b>	<b>-</b>	<b>75</b>	<b>(75)</b>	<b>0.00%</b>
<b>Net Expenditure</b>	<b>79,760</b>	<b>79,760</b>	<b>-</b>	<b>0.00%</b>

## Notes

- 1 Figures as at 31st August 2022
- 2 Resource Transfer and the Social Care Fund is re allocated across client groups at the consolidated level as detailed below:
- |   | £'000         |
|---|---------------|
| Public Protection - Children & Families                 | 105           |
| Adult Localities Services                               |               |
| Older People  | 3,356         |
| Physical & Sensory Disability                           | 637           |
| Learning Disability                                     | 4,996         |
| Intensive Services                                      | 1,182         |
| Recovery Services - Mental Health                       | 791           |
| Recovery Services - Addictions                          | 557           |
| Finance & Resources                                     | 310           |
|   | <u>11,934</u> |
| Localities Resource Transfer - alternative presentation |               |
| Localities Services - Barrhead                          | 5,102         |
| Localities Services - Eastwood                          | 3,887         |
|   | £ 75          |
- 3 Net Contribution to / (from) Reserves
- 3.i In addition to the above addition spending from reserves is detailed at Appendix 5
- 4 Additional information - Adult Localities

Objective Analysis	Full Year			
	Full Year Budget £'000	Projected Outturn £'000	Variance (Over) / Under £'000	Variance (Over) / Under %
Localities Services - Barrhead	1,287	1,207	80	6.22%
Localities Services - Eastwood	4,389	4,381	8	0.18%
<b>Net Expenditure</b>	<b>5,676</b>	<b>5,588</b>	<b>88</b>	<b>1.55%</b>

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	1,622			1,622
PCIP - Pharmacy	144			144
School Nursing Central Allocation	46			46
Prescribing	44			44
Additional Social Work Capacity in Adult Services		386		386
Adult Social Care Pay Uplift in Commissioned Services		3,315		3,315
FHS Allocation	886			886
	79,760	63,842	-	143,602
Funding Outwith Revenue Contribution				
Housing Aids & Adaptations *		400		400
Set Aside Hospital Services Opening Budget	37,653			37,653
Total IJB Resources	<b>117,413</b>	<b>64,242</b>	<b>-</b>	<b>181,655</b>
Directions to Partners				
Revenue Budget	79,760	63,842	-	143,602
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
	67,884	75,718	-	143,602
Housing Aids & Adaptations *		400		400
Set Aside Hospital Services Budget	37,653			37,653
	<b>105,537</b>	<b>76,118</b>	<b>-</b>	<b>181,655</b>

\* includes capital spend

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

Earmarked Reserves	Reserve Brought Fwd from 2021/22 £'000	2022/23 Projected spend £'000	Projected balance 31/03/23 £'000	comment
<b>Scottish Government Funding</b>				
Mental Health - Action 15	215	27	188	Work ongoing to utilise in full, timing tbc
Alcohol & Drugs Partnership	527	(7)	534	Work ongoing to utilise in full, timing tbc
Drugs Death Task Force	142	0	142	Work ongoing to utilise in full, timing tbc
Primary Care Improvement Fund	1,899	1,899	0	Assume fully utilised per SG allocation letter
Primary Care - Winter Pressure	47	0	47	Work ongoing to utilise in full, timing tbc
Primary Care Transformation Fund	37	0	37	Work ongoing to utilise in full, timing tbc
GP Premises Fund	181	50	131	£50k committed to date and programme being reviewed
Winter Planning	1,012	540	472	Recruitment and other activity will determine final balance. Any unspent funding in year would be added
COVID-19	9,266	4,976	4,290	Projected costs committed, awaiting national decision on treatment of balance
<b>Scottish Government Funding</b>	<b>13,326</b>	<b>7,485</b>	<b>5,841</b>	
<b>Bridging Finance</b>				
Budget Savings Reserve	2,717	2,232	485	Projected balance of unachieved savings in year
In Year Pressures Reserve	165	0	165	Will be applied as required
Current Year Projected Overspend	0	566	(566)	Projected reserves draw required to fund overspend in year
Prescribing	456	0	456	To smooth prescribing pressures
<b>Bridging Finance</b>	<b>3,338</b>	<b>2,798</b>	<b>540</b>	
<b>Children &amp; Families</b>				
Residential Accommodation	460	0	460	To smooth the impact of high cost residential placements over time, currently assumed no draw and will continue to be monitored
Health Visitors	35	35	0	To support capacity including maternity and absence cover
Home & Belonging	58	0	58	Work ongoing to utilise in full, timing tbc
School Counselling	687	355	332	Proposal to IJB to support Family Wellbeing Service from 2022/23 for 2 years
Children and Adolescent Mental Health Services	888	0	888	Work ongoing to utilise in full, timing tbc
Trauma Informed Practice	50	0	50	Work ongoing to utilise in full, timing tbc
Whole Family Wellbeing	29	29	0	Expect to use in full this year
Unaccompanied Asylum Seekers Children	24	24	0	Expect to use in full this year
Continuing Care / Child Healthy Weight	15	15	0	Expect to use in full this year
<b>Children &amp; Families</b>	<b>2,246</b>	<b>458</b>	<b>1,788</b>	
<b>Transitional Funding</b>				
Learning Disability Specialist Services	434	434	0	Funding Challenging Behaviour Manager post for 20 months from April and additional costs of observations
Community Living Change Fund	295	147	148	New funding to support learning disability change local and system wide - proposals being finalised.
<b>Total Transitional Funding</b>	<b>729</b>	<b>581</b>	<b>148</b>	
<b>Adult Services</b>				
Mental Health Officer / Community Psychology / Capacity	61	0	61	Work ongoing to utilise in full, timing tbc
Care Home Oversight Support and Lead Nurse	177	52	125	To support recovery and plans to use in full being finalised
Augmentative & Alternative Communication	85	0	85	To smooth demand for specialist service and equipment
Addictions - Residential Rehabilitation	37	37	0	To smooth the impact of residential placements
Armed Forces Covenant	60	60	0	Expect to use in full this year
Wellbeing	88	88	0	Expect to use in full this year
Dementia Support	68	68	0	Expect to use in full this year
Telecare Fire Safety	18	18	0	Expect to use in full this year
<b>Total Adult Services</b>	<b>594</b>	<b>323</b>	<b>271</b>	
<b>Repairs &amp; Renewals</b>				
Repairs, Furniture and Specialist Equipment	124	54	70	Full use of NHS capital repairs b/f and supplementing programme of work for 2022/23
<b>Repairs &amp; Renewals</b>	<b>124</b>	<b>54</b>	<b>70</b>	
<b>Capacity</b>				
Partnership Strategic Framework	31	31	0	To support engagement work
Organisational Learning & Development	92	0	92	Being reviewed alongside recovery and renewal
<b>Capacity</b>	<b>123</b>	<b>31</b>	<b>92</b>	
<b>Total All Earmarked Reserves</b>	<b>20,480</b>	<b>11,730</b>	<b>8,750</b>	
<b>General Reserves</b>				
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
<b>Total General Reserves</b>	<b>272</b>	<b>0</b>	<b>272</b>	
<b>Grand Total All Reserves</b>	<b>20,752</b>	<b>11,730</b>	<b>9,022</b>	

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

## East Renfrewshire HSCP - Revenue Budget Monitoring 2022/23

Appendix 6

## Analysis of Savings Delivery

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

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



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

Appendix 7

Subjective Analysis	2022/23 Budget Virement				
	Current Ledger £'000	(1) £'000	(2) £'000	2021/22 Budget £'000	Total Virement £'000
Employee Costs	28,211	396	-	28,607	396
Property Costs	826	-	-	826	0
Supplies & Services	2,344	-	-	2,344	0
Transport Costs	277	-	-	277	0
Third Party Payments	46,747	(6)	-	46,741	(6)
Support Services	2,475	-	-	2,475	0
Income	(20,739)	(4)	3,315	(17,428)	3,311
<b>Net Expenditure</b>	<b>60,141</b>	<b>386</b>	<b>3,315</b>	<b>63,842</b>	<b>3,701</b>

Objective Analysis	2022/23 Budget Virement				
	Current Ledger £'000	(1) £'000	(2) £'000	2021/22 Budget £'000	Total Virement £'000
Public Protection - Children & Families	10,190	-	-	10,190	0
Public Protection - Criminal Justice	29	-	-	29	0
Adult Health - Localities Services	0	-	-		0
Older People	15,432	60	-	15,492	60
Physical & Sensory Disability	5,558	74	-	5,632	74
Learning Disability	11,372	216	-	11,588	216
Adult Health - Intensive Services	14,831	-	-	14,831	0
Recovery Services - Mental Health	1,745	-	-	1,745	0
Recovery Services - Addictions	322	-	-	322	0
Finance & Resources	662	36	3,315	4,013	3,351
<b>Net Expenditure</b>	<b>60,141</b>	<b>386</b>	<b>3,315</b>	<b>63,842</b>	<b>3,701</b>

Note:

- 1 Share of £22m funding for Additional Social Work Capacity in Adult Services
- 2 Share of £200m Adult Social Care Pay Uplift in Commissioned Services - Social Care Investment 2022/23 Budget

## East Renfrewshire HSCP - Revenue Budget Monitoring 2022/23

## Appendix 8

## Primary Care Improvement Plan

Service	Planned Programme Costs	Projected Programme Costs	Projected Variance
	£'000	£'000	£'000
Pharmacy Support	1,035	858	177
Advanced Nurse Practitioners	175	133	42
Advanced Practice Physiotherapists	190	169	21
Community Mental Health Link Workers	75	78	(3)
Community Healthcare Assistants / Treatment Room *	463	380	83
Vaccine Transformation Programme	804	744	60
Programme Support / CQL / Pharmacy First	215	152	63
<b>Total Cost</b>	<b>2,957</b>	<b>2,514</b>	<b>443</b>
<b>Funded by:</b>			
In Year Funding - Tranche 1		526	
In Year Funding - Tranche 2 Maximum expected		261	
Reserve Balance		1,899	
<b>Total Funding</b>		<b>2,686</b>	
Potential reserve at year end based on full allocation less existing reserve		172	

Service	Planned Programme Costs	Projected Programme Costs	Projected Variance
	£	£	£
Staff costs - Board wide including Nursing, Psychology and Occupational Therapy	174	233	(59)
Programme Support	30	41	(11)
Staff Costs East Ren HSCP including Psychology, CAMHS and Occupational Therapy	280	182	98
Other - Peer Support Delivery Service	80	80	0
<b>Total Cost</b>	<b>564</b>	<b>536</b>	<b>28</b>
<b>Funded by:</b>			
In Year Funding (per 2021/22 until confirmed)		509	
Reserve Balance		215	
<b>Total Funding</b>		<b>724</b>	
Potential reserve at year end based on current projection		188	

NB Plans to utilise existing reserve being developed - subject to any SG conditions

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

Appendix 10

Service	Planned Programme Costs	Projected Programme Costs	Projected Variance
	£	£	£
Reducing waiting times for treatment and support services	43	43	0
Addictions Officer	54	54	0
Development of Recovery Communities	130	130	0
Peer Support	35	35	0
<b>Total Cost</b>	<b>262</b>	<b>262</b>	<b>0</b>
<b>Funded by:</b>			
In Year Funding		269	
Reserve Balance		208	
<b>Total Funding</b>		<b>477</b>	
Potential reserve at year end based on current projection		215	

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