



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

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EAST RENFREWSHIRE INTEGRATION JOINT BOARD

23 November 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 30th September 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 £0.465 million after the application of the Covid-19 and other reserves. It should be noted this does not yet include any impact that may arise as part of the current pay negotiations within the public sector. This is a reduction in projected cost of £0.101 million since last reported.
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 still evolving such as the pay awards actual impact, National Insurance changes and the dynamics of inflation and these are discussed throughout the report. The recently announced Emergency Budget Review by the Scottish Government may have implications on some funding allocations.

REPORT

7. The consolidated budget for 2022/23 and projected outturn position, inclusive of Covid-19 costs at nil impact, shows a projected overspend of £0.465 million against a full year budget of £144.999 million (0.32%) after assumed contributions from reserves.
8. The use of reserves in the current year is significant and much of the funding will be fully utilised in the current year. This will impact on the ability to smooth costs in future years. We await clarification on the mechanism the Scottish Government will use to clawback the balance of Covid Funding.

9. The HSCP costs related to Covid-19 activity are reported to the Scottish Government via NHS Greater Glasgow and Clyde as health boards remain the leads on this reporting. There is minimal change in costs since last reported.
10. The funding we received late in 2021/22 will meet the costs of our expected activity as summarised in the table below. The IJB will note this no longer includes support for unachieved savings.

	£ million
Projected Costs:	
Additional services and staffing including Mental Health Assessment, Community Treatment, Flu, GP, staffing across all response activity	3.275
Infrastructure, equipment, PPE*	0.148
Sustainability	1.303
Current Projected Local Mobilisation Plan Costs	4.726
Funded By:	
Covid-19 reserve (Carried forward from 2020/21)	9.266
Balance remaining	4.540

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

11. Scottish Government advice is that there will be no further Covid-19 funding after this year and work is ongoing to ensure we have appropriate exit strategies in place.
12. 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.
13. 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 30th September 2022 and do allow for the latest known information. The projected costs include provision for further activity during the year.
14. Whilst the public sector pay award negotiations are in the main settled we still need to work through the cost impact. We have had confirmation from our partner, East Renfrewshire Council, that we will receive our share of national funding towards this cost and we do not yet know the impact of changes to National Insurance.
15. We do know this will be a net unfunded cost and this will be included in the next report. This is a significant risk to the IJB as any shortfall in funding will add to our current financial challenge and every 1% not funded will cost c£230k for a full year within social care. The Scottish Government had previously committed to fund NHS agenda for change and medical pay awards.
16. We also expect to see continued 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.
17. Given the increasing demand for services we are seeing and expected further cost pressures, including winter challenges, the Senior Management Team within the HSCP continue to develop actions to minimise all non-essential costs and are working on an action plan for cost reductions and new savings proposals in preparation for the 2023/24 budget.

18. **Children & Families and Public Protection £184k overspend;** results from a number of factors detailed below and is a reduction in projected costs of £98k since last reported:
- The CAMHS service core budget is projected to overspend by £110k 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. This is a modest reduction of £13k in projected costs.
 - The HSCP is looking after several unaccompanied asylum seeker children. Since last reported the type of care provided has changed and the previous cost pressure (£82k) has been eliminated. However it is likely that more children will require support and the type of care will determine if further unfunded costs will be incurred.
19. The service is also meeting significant costs from a complex package of care and this is being met by use of the residential accommodation earmarked reserve, which was established a number of years ago to allow smoothing of high costs of such as this. The longer term cost implication is not yet clear.
20. **Older Peoples Services £305k 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 £1.6m, despite an emerging trend of increased nursing home placements.
 - Staffing pressure, mitigated in part by Winter Funding is £0.2m.
 - This is offset by an overspend in localities directly purchased care at home and direct payment commitments of £1.1m.
21. This is an increase in projected costs of £126k since last reported mainly within direct payments and care costs.
22. **Physical & Sensory Disability £265k underspend;** the projected underspend is due three factors:
- Care package commitments £175k underspent
 - Staffing turnover £44k underspent
 - Equipment costs are only showing a £6k overspend but it needs to be recognised that this is inclusive of £200k non-recurring winter funding. Work is ongoing to better understand if this is a post Covid spike or an underlying trend.
23. This is a reduction in projected costs of £168k since September reflecting the use of winter funding reserves.
24. **Learning Disability Community Services £37k overspend;** the projected overspend is due to care commitments (£438k), 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 (£172k) and within the LD Community Team – including the Autism Team (£87k) and the Transitions Team (£133k). This is a reduction in costs of £33k from the last reported position.
25. When we look at the collective position across the three adult care groups above (in paragraphs 20 to 24 this gives a total underspend across Barrhead and Eastwood localities of £0.533 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.
26. **Intensive Services £704k overspend;** the most significant cost pressure remains within Care at Home (both purchased and the in-house service) of £584k, with the telecare responders service projected overspend at £435k; 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 (£299k).

27. Since the last report our in-house costs have increased by £107k due to ongoing agency and overtime cost pressures to allow us to deliver services. There is a current recruitment campaign to support the service as we prepare for winter and this should see a cost reduction over time.
28. **Learning Disability Inpatients £33k overspend;** a small overspend remains projected and this is after the full reserve of £434k has been used to support the continuing pressure from increased observation requirements. 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.
29. **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.
30. **Recovery Services Mental Health & Addictions £56k overspend;** current care commitments are causing some pressure within Mental Health (£361k) although this is offset by turnover within Mental Health Adult Community Services (£323k). A small pressure remains in our addictions work of £18k due to care commitments offset in part by additional funding.
31. 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.
32. **Prescribing £nil variance;** the analysis of costs and volumes to dates show we could have a number of pressures based on the activity to September 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
33. 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 – current projections suggest this could be just under £300k, an increase of £100k since last reported. We continue to work closely with colleagues at the Health Board analysing and modelling various scenarios.
34. 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.
35. **Finance & Resources £40k overspend;** this budget meets a number of HSCP wide costs, including charges for prior year NHS pension costs and utilities inflation, offset in part by staff turnover. This is a reduction in costs of £42k since last reported.
36. **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.

37. The PCIP funding now reflects full use of reserve in the current year per the Scottish Government confirmation that whilst our allocation for the year is £2.685m we must use local reserves to offset this allocation in 2022/23.
38. Appendices 8 to 10 give a summarised position against each funding stream, showing the planned activity against each initiative.

Other

39. The current projected revenue budget overspend of £0.465 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 accurately project such an ever changing landscape, particularly where 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.
40. The cost impact of the pay award and associated funding is to be identified.
41. We will continue to mitigate where possible to minimise cost pressures in the current year and reflect these pressures and how we manage the longer term impact in a challenging economic climate where we expect we will need to make significant savings in future years.
42. The reserves position is reported in full at Appendix 5 and shows latest assumptions on the significant in year use.
43. 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) of this report.
44. The projected costs allow for some additional activity through the remainder of the year and we are working with colleagues to identify any impact to the support cost charge from the council so we can better estimate this as the year progresses.
45. 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

46. 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.
47. 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 however as set out in the management commentary of the annual report and accounts our future cost pressures have significantly increased.

48. 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. We do not know the impact of the Scottish Government Emergency Budget announced on 2 November 2022.
49. 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

50. 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.
51. 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
 - Cost implications from unaccompanied asylum seekers and complex care within childrens services

DIRECTIONS

52. The running budget reconciliation which forms part of financial directions to our partners is included at Appendix 4.
53. The report reflects a projected breakeven position after the potential net contribution of £0.465 million to reserves for the year to 31 March 2023.

CONSULTATION AND PARTNERSHIP WORKING

54. The Chief Financial Officer has consulted with our partners.
55. 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 September 2022.

CONCLUSIONS

56. Appendix 1 reports a potential projected underspend of £0.465 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

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

REPORT AUTHOR

Lesley Bairden, Head of Finance and Resources (Chief Financial Officer)

lesley.bairden@eastrenfrewshire.gov.uk

0141 451 0749

3 November 2022

Chief Officer, IJB: Julie Murray

BACKGROUND PAPERS

IJB 21.09.2022 – Revenue Budget Monitoring Report

https://www.eastrenfrewshire.gov.uk/media/8151/IJB-Item-09-21-September-2022/pdf/IJB_Item_09_-_21_September_2022.pdf?m=637983202023170000

IJB 10.08.2022 – Revenue Budget Monitoring Report

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

IJB 16.03.2022 – Revenue Budget Monitoring Report

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

IJB 26.01.2022 – Revenue Budget Monitoring Report

https://www.eastrenfrewshire.gov.uk/media/7317/IJB-item-06-26-January-2022/pdf/IJB_item_06_-_26_January_2022.pdf?m=637783618121870000

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Consolidated Monitoring Report

Projected Outturn Position to 30th September 2022

Objective Analysis	Full Year			
	Budget £'000	Projected Outturn £'000	Variance (Over) / Under £'000	Variance (Over) / Under %
Public Protection - Children & Families	13,855	14,039	(184)	(1.33%)
Public Protection - Criminal Justice	29	-	29	100.00%
Adult Localities Services				
Older People	23,480	23,175	305	1.30%
Physical & Sensory Disability	6,269	6,004	265	4.23%
Learning Disability - Community	17,671	17,708	(37)	(0.21%)
Learning Disability - Inpatients	9,042	9,075	(33)	(0.36%)
Augmentative and Alternative Communication	71	71	-	0.00%
Intensive Services	16,013	16,717	(704)	(4.40%)
Recovery Services - Mental Health	5,115	5,163	(48)	(0.94%)
Recovery Services - Addictions	1,132	1,150	(18)	(1.59%)
Family Health Services	28,227	28,227	-	0.00%
Prescribing	16,877	16,877	-	0.00%
Finance & Resources	7,218	7,258	(40)	(0.55%)
Net Expenditure	144,999	145,464	(465)	(0.32%)
Contribution to / (from) Reserve	-	(465)	465	-
Net Expenditure	144,999	144,999	-	

Figures as at 30th September 2022

	£'000
Net Contribution To / (From) Reserves	(465)
Analysed by Partner contribution:	
Health	56
Social Care (provisional)	(521)
Net Contribution To / (From) Reserves	(465)

Additional information - Adult Localities

Objective Analysis	Full Year			
	Budget £'000	Projected Outturn £'000	Variance (Over) / Under £'000	Variance (Over) / Under %
Localities Services - Barrhead	23,832	23,606	226	0.95%
Localities Services - Eastwood	23,588	23,281	307	1.30%
Net Expenditure	47,420	46,887	533	1.12%

Council Monitoring Report

Projected Outturn Position to 30th September 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	28,607	29,729	(1,122)	(3.92%)	(393)		(729)
Property Costs	826	881	(55)	(6.66%)	(13)		(42)
Supplies & Services	2,523	3,649	(1,126)	(44.63%)	(139)		(987)
Transport Costs	277	358	(81)	(29.24%)	0		(81)
Third Party Payments	47,179	50,889	(3,710)	(7.86%)	(2,437)		(1,273)
Support Services	2,475	2,475	-	0.00%	(138)		138
Income	(17,428)	(23,001)	5,573	(31.98%)	3,120		2,453
Net Expenditure	64,459	64,980	(521)	(0.81%)	-	-	(52,100.00%)

Contribution to / (from) Reserve	-	(521)	521	-
Net Expenditure	64,459	64,459	-	-

Objective Analysis	Full Year			
	Budget £'000	Projected Outturn £'000	Variance (Over) / Under £'000	Variance (Over) / Under %
Public Protection - Children & Families	10,682	10,771	(89)	(0.83%)
Public Protection - Criminal Justice	29	-	29	100.00%
Adult Localities Services				
Older People	15,492	15,149	343	2.21%
Physical & Sensory Disability	5,632	5,367	265	4.71%
Learning Disability	11,588	11,680	(92)	(0.79%)
Intensive Services	14,831	15,535	(704)	(4.75%)
Recovery Services - Mental Health	1,745	2,106	(361)	(20.69%)
Recovery Services - Addictions	322	353	(31)	(9.63%)
Finance & Resources	4,138	4,019	119	2.88%
Net Expenditure	64,459	64,980	(521)	(0.81%)

Contribution to / (from) Reserve	-	(521)	521	-
Net Expenditure	64,459	64,459	-	-

Notes

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

	£'000
Net Contribution to / (from) Reserves	(521)
- In addition to the above addition spending from reserves is detailed at Appendix 5
- Additional information - Adult Localities

Objective Analysis	Full Year			
	Budget £'000	Projected Outturn £'000	Variance (Over) / Under £'000	Variance (Over) / Under %
Localities Services - Barrhead	17,336	17,165	171	0.99%
Localities Services - Eastwood	15,376	15,031	345	2.24%
Net Expenditure	32,712	32,196	516	1.58%

NHS Monitoring Report

Projected Outturn Position to 30th September 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	22,807	23,216	(409)	(1.79%)	(1,348)		(1,757)
Non-pay Expenditure	52,490	53,723	(1,233)	(2.35%)	(280)		(1,513)
Resource Transfer/Social Care Fund	11,934	11,934	-	0.00%	-		-
Income	(6,691)	(8,389)	1,698	25.38%	1,628		3,326
Net Expenditure	80,540	80,484	56	0.07%	-	-	56

Contribution to / (from) Reserve	-	56	(56)	-
Net Expenditure	80,540	80,540	-	-

Objective Analysis	Full Year			
	Full Year Budget £'000	Projected Outturn £'000	Variance (Over) / Under £'000	Variance (Over) / Under %
Childrens Services	3,068	3,163	(95)	(3.10%)
Adult Community Services	4,632	4,670	(38)	(0.82%)
Learning Disability - Community	1,087	1,032	55	5.06%
Learning Disability - Inpatient	9,042	9,075	(33)	(0.36%)
Augmentative and Alternative Communication	71	71	-	0.00%
Family Health Services	28,227	28,227	-	0.00%
Prescribing	16,877	16,877	-	0.00%
Recovery Services - Mental Health	2,579	2,266	313	12.14%
Recovery Services - Addictions	253	240	13	5.14%
Finance & Resources	2,770	2,929	(159)	(5.74%)
Resource Transfer	11,934	11,934	-	0.00%
Net Expenditure	80,540	80,484	56	0.07%

Contribution to / (from) Reserve	-	56	(56)	0.00%
Net Expenditure	80,540	80,540	-	0.00%

Notes

1 Figures as at 30th September 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

3 Net Contribution to / (from) Reserves 56

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	1,394	1,339	55	3.95%
Localities Services - Eastwood	4,325	4,363	(38)	(0.88%)
Net Expenditure	5,719	5,702	17	0.30%

	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	31			31
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
Prescribing - Apremilast	31			31
Childrens Central Allocation	(62)			(62)
LD Team Scottish Enhanced Services Programme	200			200
Diabetes Funding	39			39
PCIP - Tranche 1	526			526
ADP Tranche 1	32			32
Mental Health Assessment Unit	(31)			(31)
Smoking Cessation Funding	43			43
Nursing and Midwifery - Open University Students	15			15
Whole Family Wellbeing Funding		492		492
Central Support Re-alignment		125		125
	80,540	64,459	-	144,999
Funding Outwith Revenue Contribution				
* Housing Aids & Adaptations		400		400
Set Aside Hospital Services Opening Budget	37,653			37,653
Total IJB Resources	118,193	64,859	-	183,052
Directions to Partners				
Revenue Budget	80,540	64,459	-	144,999
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
	68,664	76,335	-	144,999
* Housing Aids & Adaptations		400		400
Set Aside Hospital Services Budget	37,653			37,653
	106,317	76,735	-	183,052

* includes capital spend

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

Earmarked Reserves	Reserve Brought Fwd from 2021/22 £'000	2022/23 Projected spend £'000	Projected balance 31/03/23 £'000	comment
Scottish Government Funding				
Mental Health - Action 15	215	215	0	Work ongoing to utilise in full including property options
Alcohol & Drugs Partnership	527	458	69	Work ongoing to utilise in full including property options
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	37	0	Expect to use in full this year
GP Premises Fund	181	50	131	£50k committed to date and programme being reviewed
Winter Planning	1,012	757	255	Recruitment and other activity will determine final balance allowing for MDT
COVID-19	9,266	9,266	0	Projected costs £4.726m, balance of £4.540 to be clawed back by SG
Scottish Government Funding	13,326	12,682	644	
Bridging Finance				
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	465	(465)	Projected reserves draw required to fund overspend in year
Prescribing	456	292	164	To smooth prescribing pressures
Bridging Finance	3,338	2,989	349	
Children & Families				
Residential Accommodation	460	460	0	Current complex care costs assume full use of this reserve in 2022-23
Health Visitors	35	35	0	To support capacity including maternity and absence cover
Home & Belonging	58	0	58	Cost committed in 2023/24 as part of 2 year programme
School Counselling	687	355	332	IJB confirmed use of reserve 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	Cost committed in 2023/24 as part of 2 year programme
Whole Family Wellbeing	29	29	0	Expect to use in full this year
Unaccompanied Asylum Seekers Children	24	24	0	Expect to use in full this year
Continuing Care / Child Healthy Weight	15	15	0	Expect to use in full this year
Children & Families	2,246	918	1,328	
Transitional Funding				
Learning Disability Specialist Services	434	434	0	Contributing to Challenging Behaviour Manager post for 20 months from April and additional costs of observations
Community Living Change Fund	295	147	148	New funding to support learning disability change local and system wide proposals being finalised.
Total Transitional Funding	729	581	148	
Adult Services				
Mental Health Officer / Community Psychology / Capa	61	0	61	Work ongoing to utilise in full, timing tbc dependant on recruitment
Care Home Oversight Support and Lead Nurse	177	72	105	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
Total Adult Services	594	343	251	
Repairs & Renewals				
Repairs, Furniture and Specialist Equipment	124	54	70	Full use of NHS capital repairs b/f and supplementing programme of work for 2022/23
Repairs & Renewals	124	54	70	
Capacity				
Partnership Strategic Framework	31	31	0	To support engagement work
Organisational Learning & Development	92	0	92	Being reviewed alongside recovery and renewal
Capacity	123	31	92	
Total All Earmarked Reserves	20,480	17,598	2,882	
General Reserves				
East Renfrewshire Council	109	0	109	May need to utilise in full depending on in year pressure
NHSGCC	163	0	163	May need to utilise in full depending on in year pressure
Total General Reserves	272	0	272	
Grand Total All Reserves	20,752	17,598	3,154	

NB: brought forward balances are confirmed unchanged in the audit of the annual report and accounts for 2021/22

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

Appendix 6

Saving	2022/23 Funding Gap £'000	Projected Saving £'000	Saving still to be achieved £'000	Comments
Recovery and Renewal supported by non recurring application of budget phasing reserve	2,875	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.
Sub Total	2,875	643	2,232	
Learning Disability Bed Model Framework	200	200	-	Saving applied to budget and achieved
Turnover and Associated Running Costs	72	72	-	Saving applied to budget and achieved
Sub Total	272	272	-	
Total HSCP Saving Challenge	3,147	915	2,232	

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	2022/23 Budget £'000	Total Virement £'000
Employee Costs	28,607	-	-	28,607	0
Property Costs	826	-	-	826	0
Supplies & Services	2,344	-	125	2,469	125
Transport Costs	277	-	-	277	0
Third Party Payments	46,741	492	-	47,233	492
Support Services	2,475	-	-	2,475	0
Income	(17,428)	-	-	(17,428)	0
Net Expenditure	63,842	492	125	64,459	617

Objective Analysis	2022/23 Budget Virement				
	Current Ledger £'000	(1) £'000	(2) £'000	2022/23 Budget £'000	Total Virement £'000
Public Protection - Children & Families	10,190	492	-	10,682	492
Public Protection - Criminal Justice	29	-	-	29	0
Adult Health - Localities Services					0
Older People	15,492	-	-	15,492	0
Physical & Sensory Disability	5,632	-	-	5,632	0
Learning Disability	11,588	-	-	11,588	0
Adult Health - Intensive Services	14,831	-	-	14,831	0
Recovery Services - Mental Health	1,745	-	-	1,745	0
Recovery Services - Addictions	322	-	-	322	0
Finance & Resources	4,013	-	125	4,138	125
Net Expenditure	63,842	492	125	64,459	617

Note:

1. Whole Family Wellbeing Funding received through ERC budget redetermination and passed to IJB
2. Adjustments to Central Support Direct charges as part of ERC reconfiguration

Service	Planned Programme Costs	Projected Programme Costs	Projected Variance
	£'000	£'000	£'000
Pharmacy Support	1,035	838	197
Advanced Nurse Practitioners	175	137	38
Advanced Practice Physiotherapists	190	171	19
Community Mental Health Link Workers	75	78	(3)
Community Healthcare Assistants / Treatment Room *	463	412	51
Vaccine Transformation Programme	804	747	57
Programme Support / CQL / Pharmacy First	215	150	65
Total Cost	2,957	2,533	424
Funded by:			
In Year Funding - Tranche 1		526	
In Year Funding - Tranche 2 Maximum expected		108	
Reserve Balance		1,899	
Total Funding		2,533	
Potential reserve at year end based on full allocation less existing reserve		0	

Service	Planned Programme Costs	Projected Programme Costs	Projected Variance
	£'000	£'000	£'000
Staff costs - Board wide including Nursing, Psychology and Occupational Therapy	174	172	2
Programme Support	30	32	(2)
Staff Costs East Ren HSCP including Psychology, CAMHS and Occupational Therapy	280	207	73
Other - Peer Support Delivery Service	80	47	33
Total Cost	564	458	106
Funded by:			
In Year Funding (per 2021/22 until confirmed)		243	
Reserve Balance		215	
Total Funding		458	
Potential reserve at year end based on current projection		0	

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

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

Appendix 10

Service	Planned Programme Costs	Projected Programme Costs	Projected Variance
	£'000	£'000	£'000
Reducing waiting times for treatment and support services	46	46	0
Addictions Officer	56	38	18
Development of Recovery Communities	130	130	0
Peer Support	32	32	0
Total Cost	264	246	18
Funded by:			
In Year Funding		38	
Reserve Balance		208	
Total Funding		246	
Potential reserve at year end based on current projection		0	

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