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**Report To:** Community Health & Care Partnership Sub-Committee      **Date:** 29 August 2013

**Report By:** Brian Moore  
Corporate Director  
Inverclyde Community Health & Care Partnership      **Report No:** CHCP/39/2013/LB

**Contact Officer:** Lesley Bairden      **Contact No:** 01475 712257

**Subject:** Community Health & Care Partnership – Financial Report Outturn 2012/13 and 2013/14 as at Period 3 to 30 June 2013.

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## 1.0 PURPOSE

- 1.1 The purpose of this report is to advise the Inverclyde CHCP Sub-Committee of the 2012/13 Revenue Outturn position and of the 2013/14 Revenue and Capital Budget current year position as at Period 3 to 30 June 2013.

## 2.0 SUMMARY

### REVENUE OUTTURN 2012/13

- 2.1 The total Health and Community Care Partnership revenue budget for 2012/13 was £119,256,000 with a final underspend of £80,000 being 0.07% of the revised budget.
- 2.2 The Social Work revised budget was £47,758,000 with a final underspend of £111,000 (0.23%). The main items contributing to the overall Social Work underspend were:
- Learning Disability £369,000 (6.30%) overspend due to client commitment costs. It should be noted that the 2013/16 budget included pressure funding of £450,000 2013/14 rising to £1,000,000 by 2015/16 for known pressures and further anticipated costs of care packages.  
Offset by:
  - Older Persons £256,000 (1.23%) underspend predominantly due to charging order income.
  - Children & Families £137,000 (1.34%) underspend from staffing turnover.
  - Homelessness £146,000 (20.59%) underspend due to £80,000 Hostels Grant adjustments and £54,000 property related savings.

2.3 This is a reduction in underspend of £110,000 from the period 11 underspend of £221,000 last reported to the Sub-Committee. Of this movement £59,000 is an increase in spend (analysed by service at 5.2 below) and £51,000 relates to earmarked reserve and year end budget adjustments.

2.4 The Health budget was £71,498,000 and was overspent by £31,000 (0.04%) with continence supplies remaining the key area of overspend.

This is an increase of £7,000 since last reported at period 11.

#### **REVENUE PROJECTION 2013/14**

2.5 The total Health and Community Care Partnership revenue budget for 2013/14 is £118,826,000 with a projected underspend of £83,000 being 0.07% of the revised budget.

2.6 The Social Work revised budget is £48,806,000 with a projected underspend of £77,000 (0.16%). This is due to turnover savings, partly offset by overspends on the current client commitment costs. This underspend is net of a projected £205,000 contribution to the new earmarked reserve for Residential Childcare, Fostering and Adoption, as this projected contribution is dependant on activity levels the final adjustment will be made as part of the year end process.

It should be noted that the 2013/14 budget includes agreed savings for the year of £480,000 projected to be achieved in full.

2.7 The Health revenue budget is £70,020,000 with a projected underspend of £6,000 (0.01%). This is due to a number of supplies pressures, offset by vacancy and increment savings, however it should be noted that a number of non recurring funding sources are yet to be applied to the current year.

The Health budget for 2013/14 does not include any local savings target and has been adjusted to reflect the centralisation of the Continence Service, now hosted by Glasgow.

#### **CAPITAL 2013/14**

2.8 The total Health and Community Care Partnership approved capital budget for 2013/14 is £401,000 with a projected underspend of £116,000 relating to Kylemore Childrens Home.

#### **EARMARKED RESERVES 2013/14**

2.9 The Social Work Earmarked Reserves for 2013/14 total £3,257,000 with £2,120,000 projected to be spent in the current financial year. To date £428,000 spend has been incurred and is 20.2% of the projected 2013/14 spend.

### **3.0 RECOMMENDATIONS**

3.1 The Sub-Committee note the 2012/13 revenue budget underspend of £80,000 as at 31 March 2013.

3.2 The Sub-Committee note the current year revenue budget and projected underspend of £83,000 for 2013/14 as at 30 June 2013.

3.3 The Sub-Committee note the current projected capital position:

- Social Work capital projected as £116,000 underspent over the life of the projects.
- Health capital projected to budget.

- 3.4 The Sub-Committee note the current Earmarked Reserves position.
- 3.5 The Sub-Committee approve the Social Work budget virements detailed on Appendix 7.

**Brian Moore**  
**Corporate Director**  
**Inverclyde Community Health & Care**  
**Partnership**

#### 4.0 BACKGROUND

- 4.1 The purpose of the report is to advise the Sub-Committee of the 2012/13 revenue outturn position, the current position of the 2013/14 CHCP revenue and capital budget and to highlight the main issues contributing to the £83,000 projected revenue underspend and the current capital programme position.
- 4.2 The current year consolidated revenue summary position is detailed in Appendix 1, with the individual elements of the Partnership detailed in Appendices 2 and 3, Social Work and Health respectively. Appendix 4 shows the year to date position for both elements of the Partnership.

#### 5.0 REVENUE: 2012/13 REVENUE OUTTURN POSITION UNDERSPEND £80,000

- 5.1 The tables below set out the 2012/13 outturn to budget and movement in projected spend from last reported as at period 11 for the Council and Health components of the partnership.

#### 5.2 SOCIAL WORK £111,000 UNDERSPEND

	Revised Budget 2012/13	Out-turn 2012/13	Variance to Budget	Variance To Budget	Movement since P11 Projection
	£000	£000	£000	%	£000
Strategy	2,102	2,066	(36)	(1.71%)	0
Older Persons	21,359	21,103	(256)	(1.23%)	(49)
Learning Disabilities	5,854	6,223	369	6.30%	24
Mental Health	1,133	1,159	26	2.29%	49
Children & Families	10,238	10,101	(137)	(1.34%)	25
Physical & Sensory	2,332	2,396	64	2.74%	70
Addictions / Substance Misuse	887	804	(83)	(9.36%)	13
Support / Management	2,220	2,293	73	3.29%	73
Assessment & Care Management	1,513	1,528	15	0.99%	(5)
Criminal Justice	0	0	0	0	0
Homelessness	697	551	(146)	(20.59%)	(5)
<b>Total Operational Expenditure</b>	<b>48,335</b>	<b>48,224</b>	<b>(111)</b>	<b>(0.23%)</b>	<b>195</b>
Contribution to Earmarked Reserves	(577)	(577)	0	0	(254)
<b>Total</b>	<b>47,758</b>	<b>47,647</b>	<b>(111)</b>	<b>(0.23%)</b>	<b>(59)</b>

- 5.3 The key reasons for the underspend and movements are:

a. **Older Persons: Outturn £256,000 (1.23%) underspend / Movement (£49,000)**

The underspend was predominantly due to:

- Charging Order income of £221,000; given the nature of this income it is not possible to project the frequency or level of income expected in any period, however as part of the 2013/16 budget an annual income of £60,000 is now included within the Social Work budget.
- Underspend of £60,000 in homecare staffing and external homecare costs used to offset overspend of £42,000 from running costs of CM2000 implementation.

The movement of £49,000 was mainly due to additional charging order income.

**b. Learning Disabilities: Outturn £369,000 (6.30%) overspent / Movement £24,000**

The overspend was due to client commitment costs as reported to committee. It should be noted that the 2013/16 budget included pressure funding of £450,000 2013/14 rising to £1,000,000 by 2015/16 for known pressures and further anticipated costs of care packages.

The increase in costs from period 11 was due to overstated income projections and additional transport costs.

**c. Children & Families: Outturn £137,000 (1.34%) underspent / Movement £25,000**

The underspend related to employee savings from turnover, overtime and sessional as previously reported.

The increase in costs of £25,000 related to employees, with prior projection understated.

**d. Physical & Sensory: Outturn £64,000 (2.74%) overspent / Movement £70,000**

As previously reported this overspend was due to staffing and transport costs.

This increased cost since last reported was due to quantifying the utilities issue £43,000, reported at period 11, along with increased direct payment costs of £21,000.

**e. Addictions / Substance Misuse: Outturn £83,000 (9.36%) underspent / Movement £13,000**

The underspend remained due to employee costs (£45,000) and client package costs (£52,000) as reported to the last sub-committee. The increase in costs from period 11 was due to a number of minor movements.

**f. Support / Management: Outturn £73,000 (3.29%) overspent / Movement £73,000**

The overspend relates to employee £42,000 and administration costs (£19,000). At period 11 a £41,000 overspend was reported against employee costs, with the main movement due to under projected property costs of £19,000, additional insurance costs of £43,000 allocated as part of the year end process.

**g. Homelessness: Outturn £146,000 (20.59%) underspend / Movement (£5,000)**

As previously reported the underspend was due to:

- £32,000 net underspend relating to reduction in use of scatter flats
- £80,000 over recovery on the budgeted level of Hostel Grant income
- £22,000 underspend on bed & breakfast accommodation
- £23,000 underspend on staffing

## 5.4 HEALTH £31,000 OVERSPEND

The key reasons for the overspend and movements are:

	Revised Budget 2012/13	Out-turn 2012/13	Variance to Budget	Variance to Budget	Movement since P11 Projection *
	£000	£000	£000	%	£000
Children & Families	3,304	3,319	15	0.45%	(9)
Family Health Services	21,172	21,172	0	0%	0
Health & Community Care	3,877	3,919	42	1.08%	18
Management & Admin	1,667	1,686	19	1.14%	16
Learning Disabilities	566	534	(32)	(5.65%)	(19)
Addictions	1,879	1,829	(50)	(2.66%)	(10)
Mental Health - Communities	2,388	2,380	(8)	(0.34%)	(10)
Mental Health – Inpatient Services	9,678	9,697	19	0.20%	(2)
Planning & Health Improvement	1,100	1,127	27	2.45%	24
Prescribing	15,828	15,828	0	0%	0
Resource Transfer	8,869	8,869	0	0%	0
Change Fund	1,170	1,169	(1)	(0.09%)	(1)
<b>Total Operational Expenditure</b>	<b>71,498</b>	<b>71,529</b>	<b>31</b>	<b>0.04%</b>	<b>7</b>

\*The movement comprises £245,000 additional spend, offset by £238,000 additional budget.

5.5 The key reasons for the overspend and movements are:

a. **Health & Community Care: £42,000 (1.08%) overspend / Movement £18,000**

The overspend relates to £57,000 continence cost and volume pressures as previously reported, offset by a number of minor under and overspends within the service.

Continence costs increased by £7,000 since period 11 along with a number of minor increases in other supplies.

b. **Learning Disabilities: £32,000 (5.65%) underspend / Movement (£19,000)**

As previously reported the underspend is due to vacancy and increment savings, the movement from period 11 shows a cost reduction as anticipated charges for medical services were over estimated.

c. **Addictions: £50,000 underspend (2.66%) / Movement (£10,000)**

The underspend remains due to slippage in newly recruited posts and associated supplies costs.

d. **Planning & Health Improvement: £27,000 (2.45%) overspend / Movement £24,000**

This overspend has increased by £21,000 since period 11 due to a number of discretionary budget areas, supporting the overall CHCP, being met from within this service, along with an historic travel pressure of £6,000.

e. **Prescribing: £nil**

Prescribing is to budget and as reported at period 11 it should be noted that the budget was significantly reduced during 2012/13 (by £431,000 in total) for a combination of funding not required (Board wide) for specific pressures and short supply premiums, along with the impacts of local performance.

**6.0 2013/14 CURRENT REVENUE POSITION: UNDERSPEND £83,000**

**6.1 SOCIAL WORK £77,000 PROJECTED UNDERSPEND**

The projected underspend of £77,000 (0.16%) for the current financial year is predominantly due to turnover savings of £205,000 offset by projected overspends predominantly due to the current level of client committed spend. The material projected variances per service are identified below:

a. **Strategy: Projected £33,000 (1.58%) underspend**

The projected underspend is due to vacancy and secondment savings.

b. **Older Persons: Projected £18,000 (0.09%) overspend**

Whilst the projected overspend, in total, is not material it should be noted that this comprises of:

- £45,000 underspend in Residential and Nursing per the current number of clients receiving care.  
Offset by:
- £82,000 overspend in Homecare (made up of £72,000 underspend in-house and £154,000 external overspend).

The 2013/16 budget includes a £60,000 income budget for charging orders, as stated above in 5.3 a, it is not possible to accurately project the full year impact of this, but at period 3, £17,000 has been received and the full year is projected to budget.

c. **Learning Disabilities: Projected £46,000 (0.77%) overspend**

This is primarily due to a projected overspend within transport costs (external hires), based on prior year activity and cost levels. The Service is reviewing transport arrangements with the Transport section.

d. **Mental Health: Projected £36,000 (2.57%) overspend**

This relates to premises and legal costs, with Service reviewing options to contain the costs within the budget.

e. **Children & Families: Projected £61,000 (0.60%) underspend**

The main reason for the underspend is slippage in filling vacant posts combined with projected savings in overtime and sessional staff costs.

f. **Physical & Sensory: Projected £91,000 (3.89%) overspend**

The projected overspend is due to:

- £31,000 transport (external hires) overspend, as with 6.1c above the Service is reviewing transport arrangements.
- £61,000 overspend on client commitment costs based on the full year impact of packages that commenced in 2012/13.

The Service is actively reviewing the cost of commissioned services.

**g. Addictions / Substance Misuse: Projected £74,000 (6.05%) underspend**

The projected underspend is due to:

- £30,000 employee cost vacancy savings, net of sessional backfill costs.
- £37,000 underspend on client commitment costs based on the current cost of packages.

**h. Homelessness: Projected £80,000 (12.80%) underspend**

The main reason for the projected underspend is an over-recovery of Hostel Grant income, in line with prior year income. This level of underspend is not recurrent as the distribution of the grant is changing.

**6.2 HEALTH £6,000 PROJECTED UNDERSPEND**

The Health budget is £70,020,000 and is currently projected to underspend by £6,000 with the main reasons detailed below.

**a. Children & Families: Projected £49,000 (1.79%) overspend**

This is due to historic supply pressures within CAMHS and similar pressure within School Nursing. Both areas are reviewed on an ongoing basis with the aim to resolve the funding on a recurring basis.

**b. Health & Community Care: Projected £21,000 (0.58%) underspend**

The 2013/14 budget has been reduced by £204,000 as the Continence Service has now transferred to Glasgow.

The projected underspend relates to vacancy savings, offset in part by supply pressures, mainly within District Nursing.

**c. Learning Disabilities: Projected £15,000 (2.69%) underspend**

The projected underspend is due to vacancy savings.

**d. Mental Health Inpatient Services: Projected £nil variance**

Whilst a nil variance is reported it should be noted that savings will be achieved from the rationalisation of the Ravenscraig wards to one building; however any saving achieved is ring-fenced for investment into the closure programme.

**e. Prescribing: Projected £nil variance**

Prescribing is currently reported to budget, at this early stage in the financial year.

**6.3 Per Health reporting conventions there is a requirement that the Sub-Committee note the major movements from 2012/13 to the current year budget of £70,020,000:**

	£'000
Original Budget 2012/13	70,584
Increased for:	
Pay & Incremental Drift	41
Indexation & Resource Transfer Uplift	166
Decreased for:	
Continence Transfer to Glasgow	(204)
FHS Adjustments	(27)
Non Recurring Adjustments	(540)
Revised Budget 2013/14	70,020



## 7.0 CHANGE FUND

7.1 The allocation over service areas for 2013/14 is:

Service Area Budget 2013/14	£'000	
Acute – Health	204	11%
CHCP – Health	203	11%
CHCP – Council	1,014	57%
Community Capacity - Health	75	4%
Community Capacity - Council	300	17%
<b>Grand Total</b>	<b>1,796</b>	<b>100%</b>
Funded By:		
Change Fund Allocation	1,400	
Slippage brought forward from 2012/13	396	
<b>Total Funding</b>	<b>1,796</b>	
<b>Projected Slippage at 30 June 2013</b>	<b>0</b>	

The Change Fund Executive Group meet on a regular basis and review all projects in detail.

## 8.0 2013/14 CURRENT CAPITAL POSITION – £116,000 PROJECTED UNDERSPEND

8.1 The Social Work capital budget is £1,430,000 over the life of the projects with £299,000 for 2013/14, comprising £239,000 for Kylemore (replacement residential children's unit) and £60,000 SWIFT Financial software package.

The Kylemore Children's Home opened in March 2013 and is fully operational. The projected underspend is based on anticipated final cost with a saving of £69,000 in furniture and fittings and a saving of £47,000 on building costs – however both are subject to final contractor invoices. The final underspend will be returned to the Council's Capital Programme.

8.2 The Health capital budget of £102,000 is on target with no reported slippage. A prioritised schedule of work is being drawn up for works to Health Centres and Inpatient Services.

8.4 Appendix 5 details capital budgets and progress by individual project.

## 9.0 IMPLICATIONS

9.1 The current projected revenue outturn is an £83,000 projected underspend.

9.2 The current projected capital outturn shows an underspend in the current year of £116,000.

## 10.0 EARMARKED RESERVES

10.1 Earmarked Reserves, relating specifically to Social Work projects, are detailed in Appendix 6. Spend to date is 20.2% of the projected spend for 2013/14.

## 11.0 VIREMENT

11.1 The virement requests are detailed in Appendix 7 and are reflected within this report.

## **12.0 EQUALITIES**

12.1 There are no equality issues within this report.

## **13.0 OTHER ISSUES**

13.1 Work remains ongoing to develop protocols and processes relating to the Integration of Health and Social Care.

## **14.0 CONSULTATION**

14.1 This report has been prepared by the Corporate Director, Inverclyde Community Health & Care Partnership and relevant officers within Partnership Finance have been consulted.

**INVERCLYDE CHCP****REVENUE BUDGET PROJECTED POSITION****PERIOD 3: 1 April 2013 - 30 June 2013**

<b>SUBJECTIVE ANALYSIS</b>	Approved Budget 2013/14 £000	Revised Budget 2013/13 £000	Projected Out-turn 2013/14 £000	Projected Over/(Under) Spend £000	Percentage Variance
Employee Costs	46,547	46,632	46,241	(391)	(0.84%)
Property Costs	2,732	2,699	2,644	(55)	(2.04%)
Supplies & Services	59,346	59,665	60,062	397	0.67%
Prescribing	16,238	16,238	16,238	0	0.00%
Resource Transfer (Health)	8,863	8,863	8,863	0	0.00%
Income	(15,215)	(15,271)	(15,305)	(34)	0.22%
Contribution to Reserves	0	0	0	0	0.00%
	<b>118,511</b>	<b>118,826</b>	<b>118,743</b>	<b>(83)</b>	<b>(0.07%)</b>

<b>OBJECTIVE ANALYSIS</b>	Approved Budget 2013/14 £000	Revised Budget 2013/13 £000	Projected Out-turn 2013/14 £000	Projected Over/(Under) Spend £000	Percentage Variance
Strategy / Planning & Health Improvement	2,803	2,798	2,771	(27)	(0.96%)
Older Persons	20,730	21,008	21,026	18	0.09%
Learning Disabilities	6,105	6,557	6,588	31	0.47%
Mental Health - Communities	3,790	3,781	3,813	32	0.85%
Mental Health - Inpatient Services	9,544	9,544	9,544	0	0.00%
Children & Families	12,922	12,869	12,857	(12)	(0.09%)
Physical & Sensory	2,355	2,341	2,432	91	3.89%
Addiction / Substance Misuse	3,122	3,119	3,034	(85)	(2.73%)
Assessment & Care Management / Health & Community Care	5,077	5,241	5,213	(28)	(0.53%)
Support / Management / Admin	4,220	3,731	3,708	(23)	(0.62%)
Criminal Justice / Prison Service **	0	0	0	0	0.00%
Homelessness	629	625	545	(80)	(12.80%)
Family Health Services	20,708	20,708	20,708	0	0.00%
Prescribing	16,238	16,238	16,238	0	0.00%
Resource Transfer	8,863	8,863	8,863	0	0.00%
Change Fund	1,403	1,403	1,403	0	0.00%
Contribution to Reserves	0	0	0	0	0.00%
<b>CHCP NET EXPENDITURE</b>	<b>118,509</b>	<b>118,826</b>	<b>118,743</b>	<b>(83)</b>	<b>(0.07%)</b>

\*\* Fully funded from external income hence nil bottom line position.

<b>PARTNERSHIP ANALYSIS</b>	Approved Budget 2012/13 £000	Revised Budget 2012/13 £000	Projected Out-turn 2012/13 £000	Projected Over/(Under) Spend £000	Percentage Variance
NHS	70,020	70,020	70,014	(6)	(0.01%)
Council	48,489	48,806	48,729	(77)	(0.16%)
<b>CHCP NET EXPENDITURE</b>	<b>118,509</b>	<b>118,826</b>	<b>118,743</b>	<b>(83)</b>	<b>(0.07%)</b>

( ) denotes an underspend per Council reporting conventions

\*\* £2.3 million externally funded

**SOCIAL WORK****REVENUE BUDGET PROJECTED POSITION****PERIOD 3: 1 April 2013 - 30 June 2013**

2012/13 Actual £000	SUBJECTIVE ANALYSIS	Approved Budget 2013/14 £000	Revised Budget 2013/13 £000	Projected Out-turn 2013/14 £000	Projected Over/(Under) Spend £000	Percentage Variance
	<b>SOCIAL WORK</b>					
25,997	Employee Costs	25,961	26,046	25,841	(205)	(0.79%)
1,585	Property costs	1,504	1,471	1,396	(75)	(5.10%)
886	Supplies and Services	867	806	831	25	3.10%
456	Transport and Plant	374	387	470	83	21.45%
1,013	Administration Costs	813	948	1,039	91	9.60%
32,591	Payments to Other Bodies	32,884	33,116	33,154	38	0.11%
(14,304)	Income	(13,912)	(13,968)	(14,002)	(34)	0.24%
(577)	Contribution to Earmarked Reserves	0	0	0	0	
<b>47,647</b>	<b>SOCIAL WORK NET EXPENDITURE</b>	<b>48,491</b>	<b>48,806</b>	<b>48,729</b>	<b>(77)</b>	<b>(0.16%)</b>

2012/13 Actual £000	OBJECTIVE ANALYSIS	Approved Budget 2013/14 £000	Revised Budget 2013/13 £000	Projected Out-turn 2013/14 £000	Projected Over / (Under) Spend £000	Percentage Variance
	<b>SOCIAL WORK</b>					
2,066	Strategy	2,098	2,093	2,060	(33)	(1.58%)
21,103	Older Persons	20,730	21,008	21,026	18	0.09%
6,223	Learning Disabilities	5,547	5,999	6,045	46	0.77%
1,159	Mental Health	1,412	1,403	1,439	36	2.57%
3	10,101 Children & Families	10,191	10,138	10,077	(61)	(0.60%)
	2,396 Physical & Sensory	2,355	2,341	2,432	91	3.89%
	804 Addiction / Substance Misuse	1,227	1,224	1,150	(74)	(6.05%)
	2,293 Support / Management	2,829	2,340	2,327	(13)	(0.56%)
	1,528 Assessment & Care Management	1,471	1,635	1,628	(7)	(0.43%)
1	0 Criminal Justice / Scottish Prison Service	0	0	0	0	0.00%
2	0 Change Fund	0	0	0	0	0.00%
	551 Homelessness	629	625	545	(80)	(12.80%)
	(577) Contribution to Earmarked Reserves	0	0	0	0	0.00%
<b>47,647</b>	<b>SOCIAL WORK NET EXPENDITURE</b>	<b>48,489</b>	<b>48,806</b>	<b>48,729</b>	<b>(77)</b>	<b>(0.16%)</b>

( ) denotes an underspend per Council reporting conventions

1 £1.9m Criminal Justice and £0.3m Greenock Prison fully funded from external income hence nil bottom line position.

2 Change Fund Expenditure of £1.4 million fully funded from income.

3 Children & Families outturn includes £205k to be transferred to the earmarked reserve at year end 2013/14

4 £8.9 million Resource Transfer / Delayed Discharge expenditure and income included above.

**HEALTH****REVENUE BUDGET PROJECTED POSITION****PERIOD 3: 1 April 2013 - 30 June 2013**

2012/13 Actual £000	SUBJECTIVE ANALYSIS	Approved Budget 2013/14 £000	Revised Budget 2013/13 £000	Projected Out-turn 2013/14 £000	Projected Over/(Under) Spend £000	Percentage Variance
	<b>HEALTH</b>					
21,861	Employee Costs	20,586	20,586	20,400	(186)	(0.90%)
1,453	Property	1,228	1,228	1,248	20	1.63%
3,491	Supplies & Services	3,700	3,700	3,860	160	4.32%
21,172	Family Health Services (net)	20,708	20,708	20,708	0	0.00%
15,828	Prescribing (net)	16,238	16,238	16,238	0	0.00%
8,869	Resource Transfer	8,863	8,863	8,863	0	0.00%
(1,145)	Income	(1,303)	(1,303)	(1,303)	0	0.00%
<b>71,529</b>	<b>HEALTH NET EXPENDITURE</b>	<b>70,020</b>	<b>70,020</b>	<b>70,014</b>	<b>(6)</b>	<b>(0.01%)</b>

2012/13 Actual £000	OBJECTIVE ANALYSIS	Approved Budget 2013/14 £000	Revised Budget 2013/13 £000	Projected Out-turn 2013/14 £000	Projected Over/(Under) Spend £000	Percentage Variance
	<b>HEALTH</b>					
3,319	Children & Families	2,731	2,731	2,780	49	1.79%
3,919	Health & Community Care	3,606	3,606	3,585	(21)	(0.58%)
1,686	Management & Admin	1,391	1,391	1,381	(10)	(0.72%)
534	Learning Disabilities	558	558	543	(15)	(2.69%)
1,829	Addictions	1,895	1,895	1,884	(11)	(0.58%)
2,380	Mental Health - Communities	2,378	2,378	2,374	(4)	(0.17%)
9,697	Mental Health - Inpatient Services	9,544	9,544	9,544	0	0.00%
1,127	Planning & Health Improvement	705	705	711	6	0.85%
1,169	Change Fund	1,403	1,403	1,403	0	0.00%
21,172	Family Health Services	20,708	20,708	20,708	0	0.00%
15,828	Prescribing	16,238	16,238	16,238	0	0.00%
8,869	Resource Transfer	8,863	8,863	8,863	0	0.00%
<b>71,529</b>	<b>HEALTH NET EXPENDITURE</b>	<b>70,020</b>	<b>70,020</b>	<b>70,014</b>	<b>(6)</b>	<b>(0.01%)</b>

( ) denotes an underspend per Council reporting conventions

**REVENUE BUDGET YEAR TO DATE****PERIOD 3: 1 April 2012 - 30 June 2013**

<b>SOCIAL WORK SUBJECTIVE ANALYSIS</b>	Budget to Date as at Period 3 £000	Actual to Date as at Period 3 £000	Variance to Date as at Period 3 £000	Percentage Variance
<b>SOCIAL WORK</b>				
Employee Costs	6,707	6,665	(42)	(0.63%)
Property costs	269	232	(37)	(13.75%)
Supplies and Services	216	269	53	24.54%
Transport and Plant	69	90	21	30.43%
Administration Costs	102	130	28	27.45%
Payments to Other Bodies	6,355	6,391	36	0.57%
Income	(805)	(809)	(4)	0.50%
<b>SOCIAL WORK NET EXPENDITURE</b>	<b>12,913</b>	<b>12,968</b>	<b>55</b>	<b>0.43%</b>

<b>HEALTH SUBJECTIVE ANALYSIS</b>	Budget to Date as at Period 3 £000	Actual to Date as at Period 3 £000	Variance to Date as at Period 3 £000	Percentage Variance
<b>HEALTH</b>				
Employee Costs	5,297	5,242	(55)	(1.04%)
Property Costs	264	269	5	1.89%
Supplies	483	531	48	9.94%
Family Health Services (net)	5,286	5,286	0	0.00%
Prescribing (net)	3,873	3,873	0	0.00%
Resource Transfer	2,216	2,216	0	0.00%
Income	(544)	(544)	0	0.00%
<b>HEALTH NET EXPENDITURE</b>	<b>16,875</b>	<b>16,873</b>	<b>(2)</b>	<b>(0.01%)</b>

( ) denotes an underspend per Council reporting conventions

**APPENDIX 5**

**INVERCLYDE CHCP - CAPITAL BUDGET 2013/14**

**Period 3: 1 April 2013 to 30 June 2013**

Project Name	Est Total Cost	Actual to 31/3/13	Approved Budget 2013/14	Revised Est 2013/14	Actual to 30/06/13	Est 2014/15	Est 2015/16	Future Years	Start Date	Original Completion Date	Current Completion Date	Status
<b>SOCIAL WORK</b>												
<b>Prudential Borrowing</b>												
Kylemore Childrens Home	1,360	1,121	239	123		0	0	0	01/10/11	30/06/12	19/03/13	The home opened on 19 March. The final cost is a projected £116k underspend, subject to final account adjustments with the contractor.
<b>Capital Funded From Revenue Contributions</b>												
SWIFT Finance Module	70	10	60	60	5	0	0	0	03/09/12		31/08/14	Budget allocated for Development and Implementation of SWIFT Finance module.
<b>Social Work Total</b>	<b>1,430</b>	<b>1,131</b>	<b>299</b>	<b>183</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>				
<b>HEALTH</b>												
CHCP Formula Allocation 2013-14	102	0	102	102	0	0	0	0	Aug-13	by 31/03/13	31/03/13	Annual allocation to fund minor works and repairs, prioritised programme agreed. Funding comprises £102k local formula capital allocation and £0 capital backlog maintenance (as was accelerated in 12/13). In addition a further £49k of works will be funded through revenue backlog maintenance.
<b>Health Total</b>	<b>102</b>	<b>0</b>	<b>102</b>	<b>102</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>				
<b>Grand Total CHCP</b>	<b>1,532</b>	<b>1,131</b>	<b>401</b>	<b>285</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>				

**EARMARKED RESERVES POSITION STATEMENT**

**CHCP SUB COMMITTEE**

**APPENDIX 6**

<u>Project</u>	<u>Lead Officer/ Responsible Manager</u>	<u>Total Funding 2013/14</u>	<u>Phased Budget To Period 3 2013/14</u>	<u>Actual To Period 3 2013/14</u>	<u>Projected Spend 2013/14</u>	<u>Amount to be Earmarked for 2014/15 &amp; Beyond</u>	<u>Lead Officer Update</u>
		£000	£000	£000	£000	£000	
Telecare Grant	Joyce Allan	60	15	26	60	0	0 Full carried forward allocation will be utilised in 13/14 on tools and equipment. Profiling is based upon the expenditure being evenly spread over the full financial year.
Self Directed Support / SWIFT Finance Module	Derrick Pearce / Andrina Hunter	391	0	16	166	225	SDS project and SWIFT financial module. Current staff costs for SWIFT are included within the deferred income balance below. Profiling is based upon the project being split over the last 9 months of the financial year.
Growth Fund - Loan Default Write Off	Helen Watson	30	1	1	4	26	Loans administered on behalf of DWP by the credit union and the Council has responsibility for paying any delinquent debt. This requires to be kept until all loans are repaid and no debts exist. The profiling assumes that all expenditure will be incurred evenly through out the year.
Advice Services - MacMillan	Andrina Hunter	35	9	9	35	0	Funding from 14/15 will come from recurring welfare reform monies. The profiling is based upon the timing of the staff payroll.
Deferred Income	Brian Moore	458	76	41	256	202	A number of historical deferred income streams have been brought forward to 2013/14. Profiling takes account of a month's delay at the start of the financial year. The £202k being carried forward is fully committed.
Change Fund - Older People	Brian Moore	1,314	219	256	1,314	0	Brought forward reflects Council elements of NHS Change Fund. Detailed costs by Project are reviewed on a regular basis by the Change Fund Executive Group and is reported to the CHCP sub committee as an integral part of the financial report. Any slippage in year will be carried forward to 2014/15. Profiling is based upon a months delay at the start of the financial year.



**EARMARKED RESERVES POSITION STATEMENT**

**CHCP SUB COMMITTEE**

**APPENDIX 6**

<u>Project</u>	<u>Lead Officer/ Responsible Manager</u>	<u>Total Funding 2013/14</u>	<u>Phased Budget To Period 3 2013/14</u>	<u>Actual To Period 3 2013/14</u>	<u>Projected Spend 2013/14</u>	<u>Amount to be Earmarked for 2014/15 &amp; Beyond</u>	<u>Lead Officer Update</u>
		£000	£000	£000	£000	£000	
Support all Aspects of Independent Living	Brian Moore	630	79	79	219	411	This fund will be spent over the next 2 years. The £79k spent to date is a contribution to the 2013/14 Sheltered Warden's saving of £70k along with the funding of an Occupational Therapist/Housing ICIL post (to be funded for 2 years). Profile is based upon £70k upfront costs plus an occupational therapist costs based upon the timing of the payroll and SDS Transition costs split over last 3 months of the financial year. £100k has been earmarked to fund increased Direct Payment packages through the SDS transition period.
Local Autism Action Plan	Alan Best	35	0	0	35	0	Action plan being drawn up. Profiling will be done once action plan detail is known.
Adoption/Fostering/Residential Childcare	Sharon McAlees	219	0	0	0	219	The final spend from/or contribution to this reserve will be identified at year end. The in year operation of this budget will be reported through normal Revenue Monitoring.
Information Governance Policy Officer	Helen Watson	85	0	0	31	54	Post now filled (2 year post), employee in post from July and budget phased accordingly.
<b>Total</b>		<b>3,257</b>	<b>399</b>	<b>428</b>	<b>2,120</b>	<b>1,137</b>	

**CHCP - HEALTH & SOCIAL CARE****VIREMENT REQUESTS**

Budget Heading	Increase Budget	(Decrease) Budget
	£'000	£'000
1. National Care Home Contract Inflation	276	
1. National Care Home Contract Inflation - Inflation Contingency		(276)
2. Insurance Inflation	13	
2. Insurance Inflation - Inflation Contingency		(13)
3. Transport	14	
3. Transport - Regeneration & Environment		(14)
4. Living Wage	12	
4. Living Wage - General Fund Reserve		(12)
5. Children & Families - Employee	73	
5. Children & Families - Property		(25)
5. Children & Families - Supplies		(48)
6. Learning Disabilities - Residential	437	
6. Corporate Director - Payments to Other Bodies		(437)
7. Homecare - Administration costs	99	
7. Homecare - Additional Hours		(99)
8. Homecare - Employee	34	
8. Homecare - Payments to Other Bodies		(34)
9. Strategy - Supplies & Administration	25	
9. Strategy - Income		(25)
10. Various Employee Budgets	163	(163)
	<b>1,146</b>	<b>(1,146)</b>

**Note**

1. Allocation of inflation - uplift rate agreed post budget
2. Inflation for insurance allocated to relevant services
3. Re-alignment of transport budgets and recharges to services
4. Living Wage funding allocation to relevant services
5. Realignment of recharge budgets to reflect employees transferred to service
6. Allocation of pressure funding based on specific cases
7. Fund running costs of CM2000 from efficiencies in scheduling and delivery
8. Shifting the balance of homecare from internal to external (3 vacancies)
9. Allocation of Practice Learning (£15k) and Healthier Wealthier Children (£10k) funding
10. Bottom up budget revisions - nil impact on Social Work total budget