
Report To: Community Health & Care Partnership Sub-Committee **Date:** 27 February 2014

Report By: Brian Moore
Corporate Director
Inverclyde Community Health & Care Partnership **Report No:** CHCP/12/2014/LB

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

Subject: Community Health & Care Partnership – Financial Report 2013/14 as at Period 9 to 31 December 2013.

1.0 PURPOSE

1.1 The purpose of this report is to advise the Inverclyde CHCP Sub-Committee of the 2013/14 Revenue and Capital Budget current year position as at Period 9 to 31 December 2013.

2.0 SUMMARY

REVENUE PROJECTION 2013/14

- 2.1 The total Health and Community Care Partnership revenue budget for 2013/14 is £120,176,000 with a projected underspend of £31,000 being 0.03% of the revised budget. This is an increase in projected spend of £209,000 since last reported to the Sub-Committee at period 7 to 31 October 2013, however £145,000 of this increase reflects the Sub-Committee's approval to contribute towards the cost of the Caladh House refurbishment and therefore £64,000 is the increased spend within operational budgets.
- 2.2 The Social Work revised budget is £49,062,000 with a projected underspend of £7,000 (0.01%) after contributing £145,000 to fund the Caladh House improvement works. This represents an increase in operational budgets of £74,000 due to increased client commitment costs partly offset by further turnover savings. This underspend is net of Residential Childcare, Fostering and Adoption as any under / over spend is now managed through the approved earmarked reserve. At period 9, it is projected that there will be a £741,000 increase in the reserve at 31 March 2014.
- 2.3 It should be noted that the 2013/14 budget includes agreed savings for the year of £480,000 with a projected over recovery of £242,000 mainly from early implementation.
- 2.4 The Sub-Committee previously agreed to fund £145,000 Caladh House improvement works from the current year revenue underspend, reflected within this report. It should be noted that the final contribution from revenue will be dependent on the year end out-turn and the final cost of works.
- 2.5 The Health revenue budget is £71,114,000 with a projected underspend of £24,000 (0.03%). This remains due to a number of supplies pressures, offset by vacancy and increment savings and is a further projected underspend of £10,000 since last reported to the Sub-Committee.

- 2.6 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.
- 2.7 Prescribing is currently projected to budget but there remain ongoing issues with drugs on short supply. It is anticipated that there will be an overall GG&C overspend in 2013/14 but this will be funded non-recurringly to effect a cost neutral position each CH(C)P.

CAPITAL 2013/14

- 2.8 The total Health and Community Care Partnership approved capital budget for 2013/14 is £350,000 and is projected on budget.
- 2.9 The Social Work capital budget reflects the £80,000 to fund the additional respite bed at Hillend, capital works funded from revenue reserves as agreed by Sub-Committee.
- 2.10 The Health capital budget has increased by £65,000 for statutory works and this will supplement asbestos removal within L North, part of Board funded programme of works.

EARMARKED RESERVES 2013/14

- 2.11 The Social Work Earmarked Reserves for 2013/14 total £3,719,000 with £2,092,000 projected to be spent in the current financial year. To date £1,350,000 spend has been incurred which is 65% of the projected 2013/14 spend. The spend to date per profiling was expected to be £1,672,000 therefore slippage equates to £322,000, 19%. Given the number and nature of the projects, this slippage is manageable.
- 2.12 The earmarked reserves position includes the use of reserves previously agreed by the Sub-Committee:
- £50,000 for aids and adaptations.
 - £65,000 to support young carers.
 - £70,000 within the Independent Living earmarked reserve to develop a Dementia Strategy.

3.0 RECOMMENDATIONS

- 3.1 The Sub-Committee note the current year revenue budget and projected underspend of £31,000 for 2013/14 as at 31 December 2013.
- 3.2 The Sub-Committee note the revenue contribution of £145,000 to fund works on Caladh House, with the final contribution subject to the year end outturn and final costs of works.
- 3.3 The Sub-Committee note the current projected capital position:
- Social Work capital projected to budget at £183,000 in the current year and on target over the life of the projects.
 - Health capital projected to budget at £167,000.
- 3.4 The Sub-Committee note the current Earmarked Reserves position.
- 3.5 The Sub-Committee note the position on Prescribing.

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 current position of the 2013/14 CHCP revenue and capital budget and to highlight the main issues contributing to the £31,000 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. Appendix 5 provides the capital position. Appendix 6 provides detail of earmarked reserves. Appendix 7 details budget virements.
- 4.3 As previously requested by the Sub-Committee, detail of the employee cost underspend is included at Appendix 8. This provides an overview of turnover and early achievement of savings by service.

5.0 2013/14 CURRENT REVENUE POSITION: UNDERSPEND £31,000

5.1 SOCIAL WORK £7,000 PROJECTED UNDERSPEND

The projected underspend of £7,000 (0.01%) for the current financial year remains predominantly due to turnover and early achievement of savings offset by projected overspends mainly within the current client committed spend and the agreed contribution to fund Caladh House improvement works. This is an increase in projected spend of £219,000 from the last reported projection as at 31 October 2013, of which £145,000 relates to Caladh House and £74,000 is due to increased client costs, offset by further turnover. The material projected variances and reasons for the movement since last reported are identified, per service, below:

a. **Strategy: Projected £61,000 (2.90%) underspend**

The projected underspend remains due to vacancy and secondment savings, with a further underspend of £19,000 due to turnover.

b. **Older Persons: Projected £181,000 (0.86%) overspend**

The projected overspend is mainly a result of increasing costs in Homecare which is projected to overspend by £159,000, along with a projected overspend within Residential and Nursing purchased places of £52,000 per the current number of clients receiving care. These costs are offset, in part, by underspends in staffing and other services.

This is an increase in projected spend of £164,000 predominantly due to the current Homecare and Nursing & Residential client costs. The anticipated reduction in Nursing & Residential beds, per the commissioning strategy has not yet been fully achieved to the planned level, however the Service is continually monitoring the demand levels and resource allocation for these services.

c. **Learning Disabilities: Projected £183,000 (3.03%) overspend**

This remains primarily due to the current costs of client residential packages projected to overspend by £108,000 (with £94,000 relating to purchased places) and day care projected to overspend by £75,000 (with £60,000 relating to purchased places). Work remains ongoing to review the day opportunities packages of a number of clients to mitigate the costs.

The projected costs have decreased by £12,000.

The Service Manager continues to review all care packages on an ongoing basis to minimise the cost pressures within this service. Additional budget of £350,000 for pressure

funding is included in the 2014/15 budget, with a further £200,000 in 2015/16 reflecting the pressures expected within this service. Work remains ongoing to ensure that the full year impact of the current year overspend is containable in 2014/15.

d. Mental Health: Projected £23,000 (1.63%) underspend

This reflects the ongoing legal costs of £35,000 relating to guardianship issues, offset by client package underspends and vacancy savings.

This is a reduction in spend of £13,000.

e. Children & Families: Projected £167,000 (1.64%) underspend

The main reason for the underspend remains as previously reported: slippage in filling vacant posts combined with projected savings in overtime and sessional staff costs. This is a small increase in projected costs £8,000.

There remains a significant projected underspend within residential childcare, adoption and fostering of £741,000, however given the volatile nature of the service and the high cost implications this is impossible to predict and, as previously reported, the under or over spend at year end will be transferred to or from the earmarked reserve set up to smooth budgetary pressures.

f. Physical & Sensory: Projected £97,000 (4.10%) overspend

The projected overspend remains primarily due to client commitment costs and is a reduction of £8,000.

The Service continues to review the cost of commissioned services.

g. Addictions / Substance Misuse: Projected £136,000 (10.99%) underspend

The projected underspend is mainly due to the two areas previously reported:

- £89,000 employee cost vacancy savings, net of sessional backfill costs.
- £34,000 underspend on client commitment costs based on the current cost of packages.

This is a further projected underspend of £11,000 due to maternity savings.

h. Support / Management: Projected £97,000 (4.15%) underspend

The projected underspend remains a result of turnover as previously reported with a further projected underspend of £17,000 from further turnover.

i. Assessment & Care Management: Projected £35,000 (2.13%) underspend

The projected underspend mainly relates to vacancies as previously reported. This is a reduction in the projected underspend of £20,000 due to further turnover and revised projections in running costs.

j. Homelessness: Projected £94,000 (14.85%) underspend

The main reason for the projected underspend remains an over-recovery of Hostel Grant income, in line with prior year income as last reported. This underspend of £80,000 is not recurring as the distribution of the grant is changing in 2014/15.

This is minor cost increase of £2,000.

5.2 HEALTH £24,000 PROJECTED UNDERSPEND

The Health budget is £71,114,000 and is currently projected to underspend by £24,000 with the main reasons for this underspend and the movements from the position as at 31 December 2013 detailed below. This is a further projected underspend of £10,000 since last reported.

a. **Children & Families: Projected £89,000 (2.90%) overspend**

This remains due to historic supply pressures within CAMHS of £35,000 along with salary overspends within CAMHS of £65,000 and £12,000 within SALT due to RAM adjustments.

At this stage non recurring funding has not been applied as the CHCP are containing these cost pressures within the overall position and work remains ongoing to establish a recurring solution.

The projected overspend is a reduction of £19,000 since last reported.

b. **Health & Community Care: Projected £38,000 (1.03%) 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 Diabetes, Podiatry and Pharmacy and is an increase in spend of £1,000.

c. **Management & Admin: Projected £60,000 (2.84%) overspend**

This is due to two main factors: pressures within Portering exacerbated by removal of £14,000 budget to fund a hosted ASD Co-ordinator post in another partnership. This is further projected spend of £10,000.

d. **Learning Disabilities: Projected £29,000 (5.11%) underspend**

The projected underspend remains due to vacancy and maternity savings, an increase in projected costs of £12,000, mainly from additional hours.

e. **Addictions: Projected £27,000 (1.42%) underspend**

The projected underspend results from slippage in both salaries and supplies, an increase in projected costs of £10,000.

f. **Mental Health Communities: Projected £53,000 (2.15%) underspend**

This remains due to historic pressures within pharmacy costs, offset by underspends in nursing staff costs due to vacancy and maternity savings. This is a further projected underspend of £11,000.

g. **Mental Health Inpatient Services: Projected £19,000 (0.20%) underspend**

Whilst an underspend of £19,000 is reported it should be noted that any savings achieved from the rationalisation of the Ravenscraig wards to one building are ring-fenced for investment into the closure programme.

h. **Planning & Health Improvement: Projected £7,000 (0.66%) underspend**

The underspend is due to slippage in filling a temporary post, offsetting historic travel cost pressures and is an increase in spend of £3,000.

i. Prescribing: Nil Variance

Prescribing is currently projected to budget but there remain ongoing issues with drugs on short supply. It is anticipated that there will be an overall GG&C overspend in 2013/14 but this will be funded non-recurringly to effect a cost neutral position each CH(C)P. The costs for April to October show a year to date overspend of £109,000.

The budget of £15,912,000 is as at period 9 to 31 December 2013, subsequent budget increases of £42,000 will be reflected in future reports.

6.0 CHANGE FUND

6.1 The original allocation over service areas for 2013/14 was:

Service Area Budget 2013/14	£'000	
Acute – Health	205	11%
CHCP – Health	203	11%
CHCP – Council	1,017	57%
Community Capacity - Health	75	4%
Community Capacity - Council	301	17%
Grand Total	1,801	100%
Funded By:		
Change Fund Allocation	1,403	
Slippage brought forward from 2012/13	398	
Total Funding	1,801	

6.2 The Change Fund Executive Group meet on a regular basis and review all projects in detail. The latest current year position is:

Service Area Budget 2013/14	Current Budget £'000	Projected Outturn £000	Projected Variance £000
Acute – Health	195	193	(2)
CHCP – Health	106	106	0
CHCP – Council	1,174	1,111	(63)
Community Capacity - Health	64	64	0
Community Capacity - Council	262	262	0
Grand Total	1,801	1,736	(65)
Projected (Slippage) at 31 December 2013			(65)

Project performance is continually reviewed and budgets will be reallocated as required to ensure funding is fully utilised and slippage minimised. The £100,000 contribution towards the costs of Caladh House improvement works is included. The slippage of £65,000 will be fully utilised in 2014/15.

The allocation of funding for 2014/15, being that final year of the Change Fund, is being reviewed.

7.0 2013/14 CURRENT CAPITAL POSITION – £nil Variance

7.1 The Social Work capital budget is £1,394,000 over the life of the projects with £183,000 for 2013/14, comprising £123,000 for Kylemore children's Home which opened in March 2013 and £60,000 SWIFT Financial software package. The capital requirement for the SWIFT

package is currently being reviewed and if the full £60,000 is not capitalised a transfer will be made to revenue reserves.

The works to expand the Hillend respite unit are expected to commence in March 2014, with the budget profiled to 2014/15.

7.2 The Health capital budget of £167,000 has increased by £65,000 due to budget allocation for statutory works. The budget is on target with no reported slippage. This will fund two areas of spend within Health Centres:

- £52,000 Reception upgrades to improve patient confidentiality issues.
- £50,000 Ceiling replacement tiles at Port Glasgow to address infection control and fire compliance issues.

And;

- £65,000 statutory works to supplement HAI funded asbestos removal works within L North. The HAI works are expected to cost £200,000 and are funded out with the CHCP capital programme.

In addition to the capital funding a further £61,000 works will be funded from revenue maintenance:

- £38,000 Treatment rooms within health centres
- £18,000 Car park resurfacing at Boglestone Clinic
- £5,000 Replacement surgery door.

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

7.4 Work remains ongoing with the development of the CHCP Asset Management Plan.

8.0 EARMARKED RESERVES

8.1 The Social Work Earmarked Reserves for 2013/14 total £3,719,000 with £2,092,000 projected to be spent in the current financial year. To date £1,350,000 spend has been incurred which is 65% of the projected 2013/14 spend. The spend to date per profiling was expected to be £1,672,000 therefore slippage equates to £322,000, 19%. Given the number and nature of the projects this slippage is manageable.

8.2 The earmarked reserves position includes the use of reserves previously agreed by the Sub-Committee:

- £50,000 for aids and adaptations.
- £65,000 to support young carers.
- £70,000 within the Independent Living earmarked reserve to develop a Dementia Strategy.

9.0 VIREMENT

9.1 There are no virements requested as at Period 9.

10.0 IMPLICATIONS

10.1 Finance

All financial implications are discussed in detail within the report above.

One off Costs

Cost Centre	Budget Heading	Budget Years	Proposed Spend this Report £000	Virement From	Other Comments
N/A					

Annually Recurring Costs / (Savings)

Cost Centre	Budget Heading	With Effect from	Annual Net Impact £000	Virement From	Other Comments
N/A					

10.2 **Legal**

There are no specific legal implications arising from this report.

10.3 **Human Resources**

There are no specific human resources implications arising from this report

10.4 **Equalities**

There are no equality issues within this report.

10.5 **Repopulation**

There are no repopulation issues within this report.

11.0 **CONSULTATION**

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

12.0 **BACKGROUND PAPERS**

12.1 There are no background papers for this report.

INVERCLYDE CHCP**REVENUE BUDGET PROJECTED POSITION****PERIOD 9: 1 April 2013 - 31 December 2013**

SUBJECTIVE ANALYSIS	Approved Budget 2013/14 £000	Revised Budget 2013/14 £000	Projected Out-turn 2013/14 £000	Projected Over/(Under) Spend £000	Percentage Variance
Employee Costs	46,547	47,651	46,929	(722)	(1.52%)
Property Costs	2,732	3,061	3,007	(54)	(1.76%)
Supplies & Services	59,346	60,318	60,908	590	0.98%
Prescribing	16,238	15,912	15,912	0	0.00%
Resource Transfer (Health)	8,863	8,863	8,863	0	0.00%
Income	(15,215)	(15,629)	(15,619)	10	-0.06%
Contribution to Reserves	0	0	145	145	0.00%
	118,511	120,176	120,145	(31)	(0.03%)

OBJECTIVE ANALYSIS	Approved Budget 2013/14 £000	Revised Budget 2013/14 £000	Projected Out-turn 2013/14 £000	Projected Over/(Under) Spend £000	Percentage Variance
Strategy / Planning & Health Improvement	2,803	3,164	3,096	(68)	(2.15%)
Older Persons	20,731	21,099	21,280	181	0.86%
Learning Disabilities	6,105	6,604	6,758	154	2.33%
Mental Health - Communities	3,790	3,873	3,797	(76)	(1.96%)
Mental Health - Inpatient Services	9,544	9,344	9,325	(19)	(0.20%)
Children & Families	12,922	13,264	13,186	(78)	(0.59%)
Physical & Sensory	2,355	2,366	2,463	97	4.10%
Addiction / Substance Misuse	3,122	3,143	2,980	(163)	(5.19%)
Assessment & Care Management / Health & Community Care	5,077	5,345	5,272	(73)	(1.37%)
Support / Management / Admin	4,221	4,447	4,410	(37)	(0.83%)
Criminal Justice / Prison Service **	0	0	0	0	0.00%
Homelessness	629	633	539	(94)	(14.85%)
Family Health Services	20,708	20,907	20,907	0	0.00%
Prescribing	16,238	15,912	15,912	0	0.00%
Resource Transfer	8,863	8,863	8,863	0	0.00%
Change Fund	1,403	1,212	1,212	0	0.00%
Contribution to Reserves	0	0	145	145	0.00%
CHCP NET EXPENDITURE	118,511	120,176	120,145	(31)	(0.03%)

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

PARTNERSHIP ANALYSIS	Approved Budget 2013/14 £000	Revised Budget 2013/14 £000	Projected Out-turn 2013/14 £000	Projected Over/(Under) Spend £000	Percentage Variance
NHS	70,020	71,114	71,090	(24)	(0.03%)
Council	48,491	49,062	49,055	(7)	(0.01%)
CHCP NET EXPENDITURE	118,511	120,176	120,145	(31)	(0.03%)

() denotes an underspend per Council reporting conventions

** £2.3 million externally funded

SOCIAL WORK**REVENUE BUDGET PROJECTED POSITION****PERIOD 9: 1 April 2013 - 31 December 2013**

2012/13 Actual £000	SUBJECTIVE ANALYSIS	Approved Budget 2013/14 £000	Revised Budget 2013/14 £000	Projected Out-turn 2013/14 £000	Projected Over/(Under) Spend £000	Percentage Variance
	SOCIAL WORK					
25,997	Employee Costs	25,961	25,987	25,351	(636)	(2.45%)
1,585	Property costs	1,504	1,491	1,452	(39)	(2.62%)
886	Supplies and Services	867	854	965	111	13.00%
456	Transport and Plant	374	389	454	65	16.71%
1,013	Administration Costs	813	990	1,007	17	1.72%
32,591	Payments to Other Bodies	32,884	33,353	33,674	321	0.96%
(14,304)	Income	(13,912)	(14,002)	(13,993)	9	(0.06%)
(577)	Contribution to Earmarked Reserves	0	0	145	145	
47,647	SOCIAL WORK NET EXPENDITURE	48,491	49,062	49,055	(7)	(0.01%)

2012/13 Actual £000	OBJECTIVE ANALYSIS	Approved Budget 2013/14 £000	Revised Budget 2013/14 £000	Projected Out-turn 2013/14 £000	Projected Over / (Under) Spend £000	Percentage Variance
	SOCIAL WORK					
2,066	Strategy	2,098	2,100	2,039	(61)	(2.90%)
21,103	Older Persons	20,731	21,099	21,280	181	0.86%
6,223	Learning Disabilities	5,547	6,036	6,219	183	3.03%
1,159	Mental Health	1,412	1,413	1,390	(23)	(1.63%)
3 10,101	Children & Families	10,191	10,197	10,030	(167)	(1.64%)
2,396	Physical & Sensory	2,355	2,366	2,463	97	4.10%
804	Addiction / Substance Misuse	1,227	1,237	1,101	(136)	(10.99%)
2,293	Support / Management	2,830	2,336	2,239	(97)	(4.15%)
1,528	Assessment & Care Management	1,471	1,645	1,610	(35)	(2.13%)
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	633	539	(94)	(14.85%)
(577)	Contribution to Earmarked Reserves	0	0	145	145	0.00%
47,647	SOCIAL WORK NET EXPENDITURE	48,491	49,062	49,055	(7)	(0.01%)

() 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 £410k 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.

5 Original Budget 2013/14	48,491
Pay & Infalton	523
Redetermination - Autism Funding	15
Living Wage	12
Transport	14
Insurance	13
Telephone Savings / other	(6)
Revised Budget 2013/14	49,062

HEALTH**REVENUE BUDGET PROJECTED POSITION****PERIOD 9: 1 April 2013 - 31 December 2013**

2012/13 Actual £000	SUBJECTIVE ANALYSIS	Approved Budget 2013/14 £000	Revised Budget 2013/14 £000	Projected Out-turn 2013/14 £000	Projected Over/(Under) Spend £000	Percentage Variance
	HEALTH					
21,861	Employee Costs	20,586	21,664	21,578	(86)	(0.40%)
1,453	Property	1,228	1,570	1,555	(15)	(0.96%)
3,491	Supplies & Services	3,700	3,825	3,901	76	1.99%
21,172	Family Health Services (net)	20,708	20,907	20,907	0	0.00%
15,828	Prescribing (net)	16,238	15,912	15,912	0	0.00%
8,869	Resource Transfer	8,863	8,863	8,863	0	0.00%
(1,145)	Income	(1,303)	(1,627)	(1,626)	1	(0.06%)
71,529	HEALTH NET EXPENDITURE	70,020	71,114	71,090	(24)	(0.03%)

2012/13 Actual £000	OBJECTIVE ANALYSIS	Approved Budget 2013/14 £000	Revised Budget 2013/14 £000	Projected Out-turn 2013/14 £000	Projected Over/(Under) Spend £000	Percentage Variance
	HEALTH					
3,319	Children & Families	2,731	3,067	3,156	89	2.90%
3,919	Health & Community Care	3,606	3,700	3,662	(38)	(1.03%)
1,686	Management & Admin	1,391	2,111	2,171	60	2.84%
534	Learning Disabilities	558	568	539	(29)	(5.11%)
1,829	Addictions	1,895	1,906	1,879	(27)	(1.42%)
2,380	Mental Health - Communities	2,378	2,460	2,407	(53)	(2.15%)
9,697	Mental Health - Inpatient Services	9,544	9,344	9,325	(19)	(0.20%)
1,127	Planning & Health Improvement	705	1,064	1,057	(7)	(0.66%)
1,169	Change Fund	1,403	1,212	1,212	0	0.00%
21,172	Family Health Services	20,708	20,907	20,907	0	0.00%
15,828	Prescribing	16,238	15,912	15,912	0	0.00%
8,869	Resource Transfer	8,863	8,863	8,863	0	0.00%
71,529	HEALTH NET EXPENDITURE	70,020	71,114	71,090	(24)	(0.03%)

() denotes an underspend per Council reporting conventions

1 Change Fund Allocation to CHCP 2013/14	1,403
Less: Transfer to Acute Projects:	
Stroke Outreach Team	(53)
AHP Weekend Working	(83)
Practice Development Nurse	(30)
Palliative Care CNS 0.5wte	(25)
	<hr/>
	1,212
2 Original Budget 2013/14	70,020
Pay & Inflation	194
Carers Information Strategy	85
GMS Cross Charge	76
CAMHS	217
Skylark Physio	100
Change Fund to Acute	(115)
Rates from Acute	474
Other	63
Revised Budget 2013/14	<hr/>
	71,114

REVENUE BUDGET YEAR TO DATE**PERIOD 9: 1 April 2013 - 31 December 2013**

SOCIAL WORK SUBJECTIVE ANALYSIS	Budget to Date £000	Actual to Date £000	Variance to Date £000	Percentage Variance
SOCIAL WORK				
Employee Costs	19,460	18,860	(600)	(3.08%)
Property costs	1,163	1,138	(25)	(2.15%)
Supplies and Services	726	845	119	16.39%
Transport and Plant	296	342	46	15.54%
Administration Costs	594	604	10	1.68%
Payments to Other Bodies	24,635	24,905	270	1.10%
Income	(12,367)	(12,349)	18	(0.15%)
SOCIAL WORK NET EXPENDITURE	34,507	34,345	(162)	(0.47%)

HEALTH SUBJECTIVE ANALYSIS	Budget to Date £000	Actual to Date £000	Variance to Date £000	Percentage Variance
HEALTH				
Employee Costs	16,007	15,942	(65)	(0.41%)
Property Costs	1,081	1,070	(11)	(1.02%)
Supplies	2,605	2,662	57	2.19%
Family Health Services (net)	15,646	15,646	0	0.00%
Prescribing (net)	12,179	12,179	0	0.00%
Resource Transfer	6,647	6,647	0	0.00%
Income	(1,401)	(1,400)	1	(0.07%)
HEALTH NET EXPENDITURE	52,764	52,746	(18)	(0.03%)

() denotes an underspend per Council reporting conventions

APPENDIX 5

INVERCLYDE CHCP - CAPITAL BUDGET 2013/14

Period 9: 1 April 2013 to 31 December 2013

Project Name	Est. Total Cost	Actual to 31/03/13	Approved Budget 2013/14	Revised Est. 2013/14	Actual to 31/12/13	Est. 2014/15	Est. 2015/16	Future Years	Start Date	Original Completion Date	Current Completion Date	Status
SOCIAL WORK												
Prudential Borrowing												
Kylesmore Childrens Home (see 1 below)	1,244	1,121	123	123	0	0	0	0	01/10/11	30/06/12	19/03/13	The home opened on 19 March. The final cost is a projected £156k underspend, subject to final account adjustments with the contractor, with the underspend returned to the Council's capital programme.
Capital Funded From Revenue Contributions												
SWIFT Finance Module	70	10	60	60	14	0	0	0	03/09/12		31/08/14	Budget allocated for Development and Implementation of SWIFT Finance module. The capital and revenue funding requirements are being reviewed.
Hillend Respite Unit (note 3)	80					80	80		tbc		tbc	Increase of one bed within respite unit. Final costs and phasing subject to tender.
Social Work Total	1,394	1,131	183	183	14	80	80	0				
HEALTH												
CHCP Formula Allocation 2013-14 (see 2 below)	52		52	52	0	0	0	0	Oct-13	by 31/03/14	31/03/14	To improve patient confidentiality.
Health Centres Reception Upgrades	50		50	50	0	0	0	0	Oct-13	by 31/03/14	31/03/14	To resolve infection control and fire compliance issues.
Port Glasgow Health Centre Ceiling Tiles	65		65	65	0	0	0	0	Oct-13	by 31/03/14	31/03/14	Additional works to supplement asbestos removal programme
Statutory Works - L North												
Health Total	167	0	167	167	0	0	0	0				
Grand Total CHCP	1,561	1,131	350	350	14	80	80	0				

Note:

1. Original budget was £1.4m with the underspend of £156k returned to the Council's capital programme per Policy & Resources Committee 24/09/13. The underspend related to £109k furniture and fittings and £47k building works. This offsets a shortfall in receipt from the sale of the building of £100k.
2. Funding comprises £102k local formula capital allocation and £0 capital backlog maintenance (as was accelerated in 12/13) plus £65k additional statutory works for 13/14. A further £61k of works will be funded through revenue maintenance:

Port Glasgow Health Centre - replacement practice door	5
Treatment Rooms (all Health Centres)	38
Boglestone Clinic Car Park	18
	<u>61</u>
3. The expansion of the service is funded from a contribution from revenue reserves, as agreed by Policy & Resources Committee 24/09/13.

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 9 2013/14</u>	<u>Actual To Period 9 2013/14</u>	<u>Projected Spend 2013/14</u>	<u>Amount to be Earmarked for 2014/15 & Beyond</u>	<u>Lead Officer Update</u>
		£000	£000	£000	£000	£000	
Telecare Grant	Joyce Allan	60	45	49	60	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	261	102	172	219	SDS project and SWIFT financial module. £53k of staff costs for SWIFT are included within the deferred income balance below. Profiling is based on the spend being incurred over the last 9 months of the financial year. The SDS lead is currently working on an expenditure plan for the remainder of the financial year.
Growth Fund - Loan Default Write Off	Helen Watson	30	2	2	3	27	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	25	25	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	150	122	225	233	A number of historical deferred income streams have been brought forward to 2013/14. The profiling is based on the projected spend of £225k taking account of a month's delay at the start of the financial year. However there are 8 individual projects, so the phased budget is difficult to predict. There are plans in place for the full £233k being carried forward inclusive of £70k for Caladh House.
Change Fund - Older People	Brian Moore	1,361	986	806	1,298	63	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. The slippage in year will be carried forward to 2014/15. Profiling assumes that all expenditure will be incurred evenly through out the year, however with a large number of projects this is not exact.
Support all Aspects of Independent Living	Brian Moore	630	160	201	240	390	There has been some slippage in filling 2 posts and the £201k spent to date includes a contribution to the 2013/14 Sheltered Wardens' saving of £70k. There are plans in place to spend £330k of the balance being carried forward to 2014/15, including £70k on the Dementia Strategy and £48k allocated to Caladh House, with an uncommitted balance remaining of £60k. The profiling is based on the projected spend of £240k, and takes account of a month's delay at the start of the financial year, however the nature of the spend is not predictable.

EARMARKED RESERVES POSITION STATEMENT

CHCP SUB COMMITTEE

APPENDIX 6

Project	Lead Officer/ Responsible Manager	Total Funding 2013/14 £000	Phased Budget To Period 9 2013/14 £000	Actual To Period 9 2013/14 £000	Projected Spend 2013/14 £000	Amount to be Earmarked for 2014/15 & Beyond £000	Lead Officer Update
Local Autism Action Plan	Alan Best	35	26	26	35	0	Full spend anticipated in 13/14. Expenditure on Health employees providing Speech Therapy and Psychology services and salary of Autism Day Centre Officer.
Adoption/Fostering/Residential Childcare	Sharon McAlees	519	0	0	0	519	The £300k of new funding from reserves was approved at the Policy and Resources Committee on 13 November 2012 to meet an increase in adoptions to be progressed in 2013/15. A potential contribution to the cost of the new build Children's unit, (to replace Neil St), is being considered. The final 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	17	17	24	61	Post now filled (2 year post), employee in post from July and budget phased accordingly.
Joint Equipment Store	Beth Culshaw	50	0	0	0	50	This new reserve was approved at Policy & Resources Committee on 24 Sept 2013 and is to fund a range of equipment to meet the emerging demand linked to increasing frailty of older people and increased incidence of dementia. Budget will be phased once detail agreed.
Support for Young Carers	Sharon McAlees	65	0	0	0	65	This new reserve was approved at Policy & Resources Committee on 24 Sept 2013 and is for an 18 month period to enable the implementation of a family pathway approach to young carers, which will aim to develop a sustainable service to young carers and their families. Budget will likely be phased over the next 18 months once detail is agreed. The recruitment process has started.
Total		3,719	1,672	1,350	2,092	1,627	

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

Budget Heading	Increase Budget £'000	(Decrease) Budget £'000
There are no virements requested at Period 9.		
	0	0

Notes

APPENDIX 8

EMPLOYEE COST VARIANCES

PERIOD 9: 1 April 2013 - 31 December 2013

ANALYSIS OF EMPLOYEE COST VARIANCES	Early Achievement of Savings £000	Turnover from Vacancies £000	Total Over / (Under) Spend £000
SOCIAL WORK			
1 Strategy	(5)	(81)	(86)
2 Older Persons	(100)	37	(63)
3 Learning Disabilities	(36)	(26)	(62)
4 Mental Health	(18)	(3)	(21)
5 Children & Families	(29)	(132)	(161)
6 Physical & Sensory	(27)	20	(7)
7 Addiction / Substance Misuse	0	(90)	(90)
8 Support / Management	(10)	(123)	(133)
9 Assessment & Care Management	0	(35)	(35)
10 Criminal Justice / Scottish Prison Service	0	0	0
11 Homelessness	(1)	22	21
SOCIAL WORK EMPLOYEE UNDERSPEND	(226)	(411)	(637)
HEALTH			
12 Children & Families		71	71
13 Health & Community Care		(61)	(61)
14 Management & Admin		25	25
15 Learning Disabilities		(37)	(37)
16 Addictions		(32)	(32)
17 Mental Health - Communities		(64)	(64)
18 Mental Health - Inpatient Services		15	15
19 Planning & Health Improvement		(3)	(3)
HEALTH EMPLOYEE UNDERSPEND		(86)	(86)
TOTAL EMPLOYEE UNDERSPEND	(226)	(497)	(723)

- 1 Includes 4 vacancies which are in the process of being filled plus early achievement one 1 post.
- 2 Early achievement relates to 7 Home Support Worker posts. This is after £113,000 virement to external.
- 3 Early achievement of savings on 4 posts. Sessional costs are overspent - being reviewed.
- 4 Early achievement of savings on 1 post.
- 5 Includes 14 vacancies which are in the process of being filled plus early savings on 1 post.
- 6 Early savings from reduction in hours (6 posts) offset by lost external funding.
- 7 Includes 7 vacancies which are in the process of being filled along with some maternity leave savings.
- 8 Includes 12 vacancies and maternity leave savings plus early achievement on 1 post.
- 9 Includes 2 vacancies which are in the process of being filled plus maternity leave savings.
- 10 Budget reflects current establishment.
- 11 Early achievement of £1k, offset by overspend on overtime and turnover shortfall.
- 12 Ongoing impacts of CAMHS and SALT RAM allocations.
- 13 2 vacant band 6 posts advertised.
- 14 Pressures from porters costs.
- 15 Impact of maternity savings, no current vacant posts. Earlier vacancies now filled.
- 16 Slippage in increments and impact of joint funded post.
- 17 Maternity leave (2 posts) impacts of turnover and two vacant band 5 posts being recruited.
- 18 Nil impact between adult and elderly in patient services.
- 19 Maternity leave, recruiting Smoking Cessation & Keepwell.