
NORTH AYRSHIRE COUNCIL

21 January 2020

Cabinet

Title:	Revenue Budget 2019/20 : Financial Performance to 30 November 2019
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Purpose:	To advise Cabinet of the financial performance for the Council at 30 November 2019.
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Recommendation:	That Cabinet agrees to (a) note the information and financial projections outlined in the report; (b) note the current financial projection for the Health and Social Care Partnership at 2.8; and (c) approve the virements detailed in Appendix 8.
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1. Executive Summary

- 1.1 The General Services Revenue Estimates for 2019/20 were approved by Council on 27 February 2019. The Housing Revenue Account (HRA) Revenue Budget for 2019/20 was approved by Council on 19 December 2018.
- 1.2 As part of the monitoring procedures to keep the Cabinet informed of the financial performance of the Council, financial performance reports are presented on a regular basis. This is the third report for 2019/20 and covers the period to the end of November 2019 (Period 8). Projections to the year-end have been made.
- 1.3 At Period 8 the General Fund is forecasting a net in-year underspend of £1.055m (0.3%) after transferring resources to other funds. The majority of savings are on track for delivery.
- 1.4 The Housing Revenue Account is forecasting a net breakeven position for the year.
- 1.5 The Health and Social Care Partnership is forecasting an overspend of £2.524m at the end of November 2019, a decrease of £0.445m from that reported at Period 6. The Council services element of the projected overspend is £2.607m, which is a decrease of £0.462m over the same period.
- 1.6 In addition to the projections included within this report, a number of additional risks to the forecast position have been identified. These include the current suspension of payments under the European Social Fund (ESF) and ongoing issues in relation to the recovery of funding from the Big Lottery in respect of the Better Off North Ayrshire programme. As part of the review of the commitments within Other Corporate Services, funds no longer required to support pension autoenrolment have been identified to mitigate these risks.

2. Background

General Fund

2.1 The Council has set a breakeven budget for 2019/20. In addition to the budget approved on 27 February 2019, earmarked funds of £12.041m have been carried forward from 2018/19 for service expenditure in 2019/20 and are reflected in the figures within the 2019/20 financial performance reports as they are drawn down.

2.2 Current financial projections indicate that an in-year underspend of £1.055m, net of transfers to reserves, is anticipated for the year to 31 March 2020. This represents 0.3% of the Council's total budget.

2.3 Details of the current financial projections are summarised in the following table:

	Appendix No	Annual Budget £000's	Projection to 31 March 2020 £000's	Projected Variance for year (Fav)/Adv £000's	Projected Variance @ Period 6 (Fav)/Adv £000's	Movement £000's	Note
Service Expenditure							
Chief Executive and Democratic Services	1	3,820	3,759	(61)	(58)	(3)	
Communities	2	136,451	136,451	-	-	-	(i)
Finance & Corporate Support	3	16,552	15,923	(629)	(422)	(207)	(ii)
Place	4	64,204	64,204	-	(30)	30	(iii)
Other Corporate Services	5	14,311	13,910	(401)	-	(401)	(iv)
Sub Total		235,338	234,247	(1,091)	(510)	(581)	
Health and Social Care Partnership	9	96,302	96,302	-	-	-	2.8
Balance for Services		331,640	330,549	(1,091)	(510)	(581)	
Financing Charges	6	16,218	16,218	-	-	-	
Contribution to Loans Fund Reserve	6	3,058	3,058	-	-	-	
Total Planned Expenditure		350,916	349,825	(1,091)	(510)	(581)	
Planned Income							
Aggregate External Finance	6	(288,831)	(288,831)	-	-	-	
Council Tax	6	(56,789)	(56,753)	36	(108)	144	(v)
Use of Earmarked Funds	6	(5,296)	(5,296)	-	-	-	
Total Planned Income		(350,916)	(350,880)	36	(108)	144	
Net Expenditure/ (Income)		-	(1,055)	(1,055)	(618)	(437)	
Carried Forward Funds		-	-	-	-	-	
Revised Net Expenditure/(Income)		-	(1,055)	(1,055)	(618)	(437)	

2.4 The current projections include anticipated income in respect of European Structural Fund (ESF) projects, including £1.5m of outstanding income for prior year activities and a further £0.6m for ongoing current year activities. The national programme for ESF is currently under review following European Commission audit and, as a result, there remains a risk to the national programme which could impact on local authority ESF awards. Claims for all outstanding income will be submitted once the current situation has been resolved. The matter is being taken forward by COSLA with regular updates at Leaders' meetings. Whilst North Ayrshire Council's programme has not been highlighted as a particular concern, the national solution is changing the funding model and this could have a negative impact as it may affect all of Scotland.

- 2.5 Total outstanding income in relation to the Better Off North Ayrshire programme is currently estimated at £1.387m and, following recent claims experience with the Big Lottery, there is a risk that these funds may not be realised. The current projections include a prudent estimate that £0.747m of this income will be realised during 2019/20 reflected in the in year overspend of £0.326m reported in Appendix 4. The Council continues to engage with the Big Lottery with a view to recovering the full amount over the course of the programme.
- 2.6 The reported Planned Income includes a number of adjustments to Scottish Government funding from that reported at Period 6, as detailed in the following table:

	Revenue Support Grant £000's	Non Domestic Rates £000's	Specific Grants £000's	TOTAL AEF £000's
Planned Income				
P6 Revised Planned Income	(232,549)	(40,954)	(15,288)	(288,791)
Movements:				
Rapid Rehousing Transition Plan (Revised allocation)	(40)			(40)
Revised Planned Income	(232,589)	(40,954)	(15,288)	(288,831)

2.7 Commentary on Significant Movements from the Forecast at Period 6

The Council's overall financial forecast against the revised budget is an underspend of £1.055m. A brief explanation of the significant movements from the previous forecasts is outlined below:

(i) Communities – a breakeven position

A net breakeven position continues to be reported relating to a number of over and underspends across the service. These are primarily related to an ongoing overspend on external specialist residential placements due to the ongoing high number of children in residential education, £0.337m, delays in the achievement of agreed savings in relation to the Music Service, £0.130m, and a higher than anticipated costs for teacher maternity and long term absence cover, £0.180m, which have been offset by a reduction in external day placements, (£0.236m), increased refunds under the PPP contract in relation to insurance and utilities, (£0.194m), reduced teacher entitlement across establishments in line with the pupil census, (£0.100m) and increased income across Connected Communities, (£0.068m).

(ii) Finance and Corporate Support – underspend of £0.629m, an increase in underspend of £0.207m

The increased underspend is primarily related to vacancy management across services.

(iii) Place – a breakeven position, a movement of £0.030m from the previously reported underspend

The net breakeven position across the services reflects a number of over and underspends, including:

Overspends:

- An overspend on Waste Services' Employee and Transport Costs, £0.391m, related to the introduction of the new domestic waste recycling scheme;
- An overspend on Waste Services' Third Party Payments, £0.159m, related to recycle processing costs, contamination levels and Household Recycling Centre costs, partly offset by a successful reduction in residual waste arisings resulting from the recent new domestic waste recycling scheme;
- An overspend on Internal Transport, £0.070m, primarily related to increased demand for HSCP transport;
- An overspend within Streetscene, £0.141m, primarily related to temporary staffing costs and additional transport costs; and
- A projected underrecovery of income within Economic Development, £0.326m, in relation a prudent estimate of claims success arising from the Better Off North Ayrshire programme;

Underspends:

- An underspend on Property Management and Investment, (£0.077m), related to vacancy management;
- An underspend on Property Running Costs, (£0.244m), primarily related to Non Domestic Rates refunds and revaluations;
- An underspend on Other Housing costs, (£0.085m), related to additional income from temporary accommodation rents and vacancy management, partly offset by a write off of Universal Credit arrears;
- An overrecovery of income within Waste Services, (£0.243m), arising from the sale of recyclates, income from waste gas extraction and a one-off VAT refund; and
- An underspend on Planning and Protective Services, (£0.341m), related to vacancy management and increased planning and building warrant income.

(iv) Other Corporate Services – underspend of £0.401m

The underspend has been forecast within centrally held funds in relation to utilities inflation and other provisions which are not anticipated to be drawn down during 2019/20. Following completion of the recent pension re-enrolment cycle, a review of current provision in relation to pension autoenrolment has identified an overprovision within the current budget. However, in light of the risks highlighted in paragraphs 2.4, 2.5 and 2.8, it is not prudent to include this within the projected underspend at this time.

(v) Council Tax – underrecovery of £0.036m, a movement of £0.144m from the previously reported overrecovery

The underrecovery is primarily related to prior year adjustments, partly offset by a projected underspend on Council Tax Reduction.

Health and Social Care Partnership

- 2.8 A copy of the HSCP financial performance report as at the end of November 2019 is attached at Appendix 9. The report highlights the key challenges and variances for the Partnership.

The key points for Cabinet to note are summarised as follows:

- Projected overspend of £2.524m, a decrease of £0.445m from that reported at Period 6, £2.607m of which relates to services delegated to the Council, a decrease of £0.462m from Period 6. This is partly offset by an underspend on the Health services element of £0.083m, a decrease of £0.017m;
- The movements since Period 6 are primarily related to updating assumptions for the future level of care at home services and plans to reduce the number of children's residential placements, partly offset by lower than anticipated level of reduction to Learning Disability care packages and an increased demand for fostering services;
- The Integration Joint Board has approved a financial recovery plan to work towards delivering financial balance with actions to address the areas of overspend this year whilst delivering a recurring benefit to ensure financial sustainability in future years. This has a total planned financial impact of £1.996m with £0.711m included in the forecast for delivery during 2019/20. Those areas with less confidence of delivery this year include a review of adult community care packages, £0.750m, review of adult sleepover policy, £0.128m, review of adult transition cases, £0.134m, a recruitment freeze on non front line posts, £0.200m and a moratorium on non-essential expenditure, £0.184m;
- The 2019-20 budget includes savings targets of £6.134m. £3.179m of the savings have been delivered successfully to date. However, the report identifies £0.448m of savings in relation to Learning Disability sleepovers, delays with the opening of the Trindlemoss services and the rollout of Multi Disciplinary Team's which will all still be delivered, but not within the original planned timescales;
- Delivery of the approved financial recovery plan is essential to minimise further financial risk to the Council within the context of the current debt of £5.139m. However, the report indicates that IJB will not be in a position to make any repayment towards the outstanding debt this year with the focus on limiting the in year overspend to a maximum of £1.5m;
- The Council has a budget of £1.5m to support repayment of the debt owed by the IJB.

Savings Update

2.9 The 2019/20 General Services Revenue Estimates for 2019/20 included targets for savings of £6.278m across all services. At 30 November 2019, 91% of approved savings are on target for delivery by 31 March 2020. Exceptions include:

- Delays in the realisation of prior year Property Rationalisation savings, £0.077m, and savings from the review of Catering Options, £0.165m, within Place, with the projected shortfall met from the existing budgets within Property Running Costs and Facilities Management;
- Delays in realising savings from the review of School Library Services, £0.037m, and the redesign of the school music service, £0.120m. Shortfalls during 2019/20 are being met from underspends across Communities;
- Savings from Staff Cover Budgets within Communities which are not forecast to be achieved, with a reported overspend of £0.180m being met from other underspends across Communities; and
- A projected £0.058m shortfall in the residential placements element of the Transform Enhanced Support for Young People saving within Communities which is also being met from other underspends across Communities.

Services have confirmed that risks remain around the Property Rationalisation savings and those related to Support for Young People. The other savings will be in place for 2020/21.

Housing Revenue Account

2.10 The Housing Revenue Account budgeted for a breakeven position in 2019/20 and a net breakeven position is currently projected. This is summarised in the following table with further details provided in Appendix 7.

	Annual Budget £000's	Projection to 31 March 2020 £000's	Projected Variance for year (Fav)/Adv £000's	Previous Variance @ Period 6 (Fav)/Adv £000's	Movement £000's	Note
Employee Costs	4,673	4,570	(103)	(70)	(33)	(i)
Property Costs	18,252	17,686	(566)	(502)	(64)	(ii)
Supplies and Services	225	199	(26)	(4)	(22)	
Transport and Plant Costs	38	36	(2)	(2)	-	
Administration Costs	1,860	1,862	2	14	(12)	
Third Party Payments	2,328	2,341	13	12	1	
Transfer Payments	211	211	-	-	-	
Other Expenditure	744	839	95	70	25	(iii)
Capital Financing	20,609	21,559	950	819	131	(iv)
Gross Expenditure	48,940	49,303	363	337	26	
Income	(48,940)	(49,303)	(363)	(337)	(26)	(v)
Net Expenditure	-	-	-	-	-	

2.11 Commentary Significant Movements from the Forecast at Period 6

A brief explanation of the significant movements from the revised budget is outlined below.

(i) Employee Costs - underspend of £0.103m, an increase in underspend of £0.033m

The movement is related to reduced turnover arising from staff secondments.

(ii) Property Costs – underspend of £0.566m, an increase in underspend of £0.064m

The underspend has increased due to a reduction in planned cyclical works, including Aids and Adaptations.

(iii) Other Expenditure - overspend of £0.095m, an increase in overspend of £0.025m

The overspend reflects increased rent arrears write offs during the year.

(iv) Capital Financing – overspend of £0.950m, an increase in overspend of £0.131m

The additional overspend reflects increased loan charges repayments, following the recent review of the loan charges repayments methodology, partly offset by a reduction in CFCR contribution in support of the HRA capital programme.

(v) Income – overrecovery of £0.363m, an increase in overrecovery of £0.026m

The reduced overrecovery reflects increased income from solar panel feed-in tariffs.

3. Proposals

- 3.1 It is proposed that Cabinet agrees to (a) note the information and financial projections outlined in the report; (b) note the current financial projection for the Health and Social Care Partnership at 2.8; and (c) approve the virements detailed in Appendix 8.

4. Implications/Socio-economic Duty

Financial

4.1 General Services

The net projection for the year as at 30 November 2019 is an underspend for the year of £1.055m.

Housing Revenue Account

The net projection for the year as at 30 November 2019 is a net breakeven position.

Human Resources

- 4.2 None.

Legal

4.3 None.

Equality/Socio-economic

4.4 None.

Environmental and Sustainability

4.5 None.

Key Priorities

4.6 This report directly supports the Council Plan 2019 to 2024 by maximising resources and providing value for money to support financially sustainable delivery models.

Community Wealth Building

4.7 None.

5. Consultation

5.1 Executive Directors have been consulted as part of the review of financial performance and have approved the projected variances contained in this report.

Laura Friel
Executive Director (Finance and Corporate Support)

For further information please contact **David Forbes, Senior Manager (Strategic Business Partner)**, on **01294 324551**.

Background Papers

Revenue Budget 2019/20: Financial Performance to 30 September 2019 - Cabinet – 26 November 2019

North Ayrshire IJB Financial Position – Audit and Scrutiny Committee – 27 November 2019

DEMOCRATIC SERVICES
BUDGETARY CONTROL 2019/20

REPORT FOR THE 8 MONTHS TO 30 NOVEMBER 2019

Objective Summary	Annual Budget	Projected Outturn	Annual Variance Adverse or (Favourable)	% Variance	Note No
	£000	£000	£000		
Legal	461	462	1	0%	
Policy, Performance & Community Planning	832	823	(9)	(1%)	
Communications	449	429	(20)	(4%)	
Civil Contingencies	41	41	-	0%	
Committee Services	583	591	8	1%	
Member Services	1,116	1,119	3	0%	
Information Governance	338	294	(44)	(13%)	
Net Total	3,820	3,759	(61)	(2%)	1

Subjective Summary	Annual Budget	Projected Outturn	Annual Variance Adverse or (Favourable)	% Variance
	£000	£000	£000	
Employee Costs	3,263	3,203	(60)	(2%)
Property Costs	7	8	1	14%
Supplies and Services	227	226	(1)	(0%)
Transport and Plant Costs	14	14	-	0%
Administration Costs	968	968	-	0%
Other Agencies & Bodies	218	222	4	2%
Transfer Payments	-	-	-	-
Other Expenditure	-	-	-	-
Capital Financing	-	-	-	-
Gross Expenditure	4,697	4,641	(56)	(1%)
Income	(877)	(882)	(5)	1%
Net Expenditure	3,820	3,759	(61)	(2%)

DEMOCRATIC SERVICES
BUDGETARY CONTROL 2019/20

REPORT FOR THE 8 MONTHS TO 30 NOVEMBER 2019

Budget £000	Projected Variance £000	Variance as % of budget	Section
			Movement - There has been an increased underspend of (£0.003m) since period 6 mainly due to vacancy management
3,264	(60)	-2%	Employee costs - There is an anticipated underspend of £0.060m due to vacancy management
-	(1)	-	Other minor variances
	(61)	0%	

COMMUNITIES**BUDGETARY CONTROL 2019/20****REPORT FOR THE 8 MONTHS TO 30 NOVEMBER 2019**

Objective Summary	Annual Budget	Projected Outturn	Annual Variance Adverse or (Favourable)	% Variance	Note No
	£000	£000	£000		
Early Years Education	17,431	17,431	-	0.0%	1
Primary Education	34,726	34,759	33	0.1%	2
Secondary Education	47,789	47,684	(105)	-0.2%	3
Additional Support Needs	16,131	16,195	64	0.4%	4
Education - Other	3,852	3,909	57	1.5%	5
Attainment Challenge	101	101	-	0.0%	
Pupil Equity Fund	5,071	5,071	-	0.0%	
Connected Communities	11,350	11,301	(49)	-0.4%	6
Net Total	136,451	136,451	-	0.0%	

Subjective Summary	Annual Budget	Final Year End Outturn	Annual Variance Adverse or (Favourable)	% variance
	£000	£000	£000	
Employee Costs	113,300	113,334	34	0%
Property Costs	450	466	16	4%
Supplies and Services	16,795	16,778	(17)	(0%)
Transport and Plant Costs	245	243	(2)	(1%)
Administration Costs	1,134	1,151	17	1%
Other Agencies & Bodies	12,753	13,007	254	2%
Transfer Payments	580	580	-	0%
Other Expenditure	-	-	-	
Capital Financing	61	61	-	0%
Gross Expenditure	145,318	145,620	302	0%
Income	(8,867)	(9,169)	(302)	3%
Net Expenditure	136,451	136,451	-	0%

COMMUNITIES
BUDGETARY CONTROL 2018/19

REPORT FOR THE 8 MONTHS TO 30 NOVEMBER 2019

Budget £000	Projected Variance £000	Variance as % of budget	Section
Note 1			Early Years Education
			Financial year 19/20 is year 2 of the expansion programme. It is expected that there will be an additional 18 establishments providing 1140 hours. Budgets have been allocated from the new funding in order to reflect the increased level of provision required. As costs are being incurred a financial picture is emerging but the grant funding is ring fenced and it is expected that any underspends will be earmarked for future years.
Note 2			Primary Education
			Movement : the overspend has decreased by £0.002m since period 6
1,446	(10)	-1%	PPP unitary charge is projected to be underspent by £0.010m mainly due to expected refunds of utility costs at year end.
	43		Other minor movements across various budget lines
	33		
Note 3			Secondary Education
			Movement : there has been no movement from period 6
35,788	(100)	0%	Employee Costs: Teachers - there has been a reduction in the level of teacher entitlement across schools following the annual Pupil Census.
11,717	(40)	0%	PPP unitary charge is projected to be underspent by £0.040m mainly due to expected refunds of utility costs at year end.
	35		Other minor movements across various budget lines
	(105)		
Note 4			ASN
			Movement : the overspend has increased by £0.038m since period 6 due to a change in other minor movements
1,052	337	32%	An overspend on external specialist residential placements due to the ongoing high number of children in residential education. Currently there are 15 children in accommodation. Joint working is ongoing with HSCP to improve positive outcomes for these children.
1,010	(236)	-23%	There is an underspend on external day placements as a result of the screening process currently in place. This enables the children to remain in mainstream establishments or in-authority ASN establishments.
(325)	(49)	15%	Other Local Authorities income - other Local Authorities that choose to place children in NAC establishments. The projections indicate an over recovery due to an increase in charges together with an increase in demand.
	12		Other minor movements across various budget lines
	64		
Note 5			Education Other
			Movement : the overspend has increased by £0.032m since period 6 mainly due to an increased expectation of Teachers maternity and sickness cover of £0.080m; an increase in occupational health referrals of £0.033m; and additional overspends in employee costs of £0.027m. Offset against this is increased income from the PPP insurance rebate of £0.114m.
3,044	70	2%	Employee costs: overspends in Music Instructors of £0.130m due to a delay in implementing efficiencies (plans are in place which will achieve these savings going forward) and in Teachers maternity & long term sickness cover of £0.180m. This is offset by underspends due to an additional Early Years funding allocation of £0.150m and vacancy management of £0.090m after offsetting payroll turnover.
254	40	16%	Admin costs : Increased Licence costs from SEEMIS.
337	61	18%	Supplies and Services: mostly due to expected computer replacement costs of £0.028m and projected overspend of £0.033m on occupational health referrals/costs.
(1,635)	(119)	7%	Income : The PPP insurance rebate is expected to exceed budget by £0.144m but is partly offset against a reduced income of £0.025m for Music tuition fees. The number of pupils assigned to each Music instructor has increased leading to greater levels of group sessions.
	5		Other minor movements across various budget lines
	57		

Budget £000	Projected Variance £000	Variance as % of budget	Section
Note 6			Connected Communities
			Movement : the underspend has increased by £0.068m since period 6 mainly due to an decrease in employee costs and over achievement in income
6,067	51	1%	Employee Costs : There are projected overspends in Community Development of £0.057m, Arran Outdoor of £0.010m and £0.034m within Information & Culture, with £0.050m projected underspends within Community Facilities. This mainly due to the lack of turnover.
187	(23)	-12%	Admin costs : various underspends across Information & Culture
878	(29)	-3%	Supplies and Services : various underspends across Information & Culture
(936)	(68)	7%	Income : projected over achievement of £0.083m in Arran Outdoor, £0.048m in Arts and £0.010m in Community Facilities against £0.021m under achievement in Country Parks and £0.053m under achievement in Library income streams
	20		Other minor movements across various budget lines
(49)			

FINANCE AND CORPORATE SUPPORT
BUDGETARY CONTROL 2019/20

REPORT FOR THE 8 MONTHS TO 30 NOVEMBER 2019

Objective Summary	Annual Budget	Projected Outturn	Annual Variance Adverse or (Favourable)	% variance	Note No
	£000	£000	£000		
Directorate	265	274	9	0%	
Audit & Risk	580	594	14	0%	
Finance					
Head of Service	121	121	-	0%	
Business Support	1,320	1,092	(227)	0%	1
Corporate Procurement	782	778	(4)	0%	
Customer Services	4,903	4,682	(221)	0%	2
Financial Services	1,194	1,178	(16)	0%	
FMS Project	10	10	-	0%	
Revenues	(518)	(516)	2	0%	
People & Transformation					
Head of Service	136	136	-	0%	
Employee Services	993	993	-	0%	
Human Resources & Organisational Development	759	759	-	0%	
ICT	4,470	4,294	(176)	0%	3
Transformation	1,538	1,529	(9)	0%	
Net Total	16,552	15,923	(629)	0%	

Subjective Summary	Annual Budget	Final Year End Outturn	Annual Variance Adverse or (Favourable)	% variance
	£000	£000	£000	
Employee Costs	12,926	12,423	(503)	0%
Property Costs	79	93	14	0%
Supplies and Services	2,957	2,939	(18)	0%
Transport and Plant Costs	32	25	(7)	0%
Administration Costs	547	540	(7)	1%
Other Agencies & Bodies	1,819	1,819	-	2%
Transfer Payments	52,037	51,949	(88)	0%
Other Expenditure	200	200	-	0%
Capital Financing	0	0	-	-
Gross Expenditure	70,598	69,988	(610)	0%
Income	(54,045)	(54,065)	(19)	0%
Net Expenditure	16,552	15,923	(629)	0%

FINANCE & CORPORATE SUPPORT
BUDGETARY CONTROL 2018/19

REPORT FOR THE 8 MONTHS TO 30 NOVEMBER 2019

Budget £000	Projected Variance £000	Variance as % of budget	Section
Note 1			Business Support
			Movement - There is a movement of (£0.047m) from Period 6 mainly due to vacancy management.
1,484	(212)	-14%	Employee Costs - There is a projected underspend of £0.212m due to vacancy management.
(185)	(20)	11%	Income - There is a projected over recovery of £0.020m due to increased usage of the occupational health service
	5		Other minor variances
	(227)		
Note 2			Customer Services
			Movement - There is movement of (£0.194m) from Period 6 mainly due to a budget virement approved within Income to reflect historic trends.
2,191	(144)	-7%	Employee Costs - There is a projected underspend of £0.144m due to vacancy management
52,037	(88)	0%	Transfer Payments - There is a projected underspend of £0.088m due to the housing benefit mid-year estimate return to DWP
(50,961)	8	0%	Income - There is a projected under-recovery of £0.008m due to housing benefit overpayments £0.015m, registration income of £0.005m offset by an over-recovery of £0.012m within DHP overpayments recovered. A budget virement was also approved to reflect historic trends
	2		Other minor variances
	(221)		
Note 3			ICT
			Movement - There is movement of (£0.087m) from Period 6 mainly due to vacancy management
2,252	(137)	-6%	Employee Costs - There is a projected underspend of £0.137m due to vacancy management
2,342	(29)	-1%	Supplies & Services - There is a projected underspend of £0.029m due to software licences £0.010m, Systems Support Unix £0.013m and Systems Support Voice £0.013m offset with an overspend of £0.007m within Internet costs
	(10)		Other Minor Variances
	(176)		

PLACE
BUDGETARY CONTROL 2019/20

REPORT FOR THE 8 MONTHS TO 30 NOVEMBER 2019

Objective Summary	Annual Budget	Projected Outturn	Annual Variance Adverse or (Favourable)	% Variance	Note No
	£000	£000	£000		
Directorate and Support	233	233	-	0%	
Physical Environment					
Head Of Physical Environment	99	102	3	3%	
Building Services	(2,506)	(2,506)	-	0%	
Property Governance	(52)	(52)	-	0%	
Property Management & Investment	1,581	1,504	(77)	(5%)	1
Property Maintenance	3,706	3,706	-	0%	
Property Running Costs	5,215	4,971	(244)	(5%)	2
Energy and Sustainability	4,136	4,096	(40)	(1%)	
Facilities Management	12,830	12,830	-	0%	3
Other Housing	3,856	3,771	(85)	(2%)	4
Total for Physical Environment	28,865	28,422	(443)		
Commercial Services					
Head Of Commercial Services	210	212	2	1%	
Roads	6,786	6,786	-	0%	5
Streetscene	4,551	4,662	111	2%	6
Internal Transport	9,753	9,823	70	1%	7
Waste Resources	7,686	7,929	243	3%	8
Total for Commercial Services	28,986	29,412	426		
Economic Growth and Regeneration					
Management	318	346	28	0%	
Planning & Protective Services	1,589	1,248	(341)	(21%)	9
Economic Development	4,213	4,543	330	8%	10
Total for Economic Growth and Regeneration	6,120	6,137	17		
Net Total	64,204	64,204	-	0%	
Transfer to Earmarked Reserves			-		
Net Total	64,204	64,204	-		

Subjective Summary	Annual Budget	Projected Year End Outturn	Annual Variance Adverse or (Favourable)	% variance
	£000	£000	£000	
Employee Costs	51,838	51,413	(425)	(1%)
Property Costs	21,112	20,753	(359)	(2%)
Supplies and Services	11,063	11,005	(58)	(1%)
Transport and Plant Costs	9,457	9,855	398	4%
Administration Costs	1,346	1,380	34	3%
Other Agencies & Bodies	19,682	20,043	361	2%
Transfer Payments	1,223	1,227	4	0%
Other Expenditure	540	825	285	53%
Capital Financing	199	201	2	
Gross Expenditure	116,460	116,702	242	0%
Income	(52,256)	(52,498)	(242)	0%
Net Expenditure	64,204	64,204	-	0%

PLACE
FINANCIAL PERFORMANCE 2018/19

REPORT FOR THE 8 MONTHS TO 30 NOVEMBER 2019

Budget £000	Projected Variance £000	Variance as % of budget	Section
Note 1			
Property Management and Investment			
Movement : the underspend has increased by £0.026m since P6 due to vacancy management			
1,581	(77)	(5%)	Employee Costs : £0.077m underspend in employee costs - due to vacancy management
	(77)		
Note 2			
Property Running Costs			
Movement : the underspend has increased by £0.004m since P6 due to Non Domestic Rates (NDR) rebates and reduction in valuations			
6,936	(328)	(5%)	Net Property Costs - Refund of NDR of £0.289m for 17/18 & 18/19 due to property revaluations and a reduction of £0.116m in NDR revaluations for 19/20 and overspends due to the current delay in delivery of property rationalisation savings of £0.077m.
(1,882)	48	(3%)	Income : under recovery of service charges of £0.038m and under recovery from other agencies of £0.010m
	36		Other Minor Movements
	(244)		
Note 3			
Facilities Management			
Movement - There has been no movement since P6			
3,596	(200)	(6%)	Supplies and services - Decrease in food costs due to reduced demand for school meals
(4,040)	200	(5%)	Income - Reduced uptake of school meals. Work continues to progress to encourage school meal uptake through promotional activities and an ongoing review of menu choices
	0		
Note 4			
Other Housing			
Movement - The underspend has decreased by £0.166m since P6, due to a proposed write off of Universal Credits, partly offset with RRTP funding not in previous projections			
3,832	(194)	(5%)	Employee Costs - There is a projected underspend of £0.194m due to vacancy management
2,498	(46)	(2%)	Third Party Payments - There is a projected underspend of £0.033m in Temporary Accommodation and £0.019m underspend in Ardrossan Hostel. This is offset with a £0.010m overspend in Community Safety for the SNAP Strategy
1,730	31	2%	Property Costs - The overspend relates mainly to property rent charges in Temporary Accommodation
201	283	141%	Other Expenditure - The overspend is the result of £0.337m of Universal Credit arrears being written off, following changes to the Universal Credit benefits
(4,914)	(134)	3%	Income - There is a projected over recovery of £0.134m income, as additional temporary accommodation properties are currently in use
	(25)		Other minor movements
	(85)		
Note 5			
Roads			
Movement - There has been no net movement since P6			
4,061	(178)	(4%)	Employee Costs - An underspend is projected as several vacant posts will not be filled until later in the year
2,043	63	3%	Supplies and Services - An overspend is projected in Network Coated Roadstone, which will be offset with an over recovery of income
2,143	249	12%	Third Party Payments - An overspend is projected in Network due to increased use of contractors
(1,719)	(143)	8%	Income - There is a projected over recovery of income in Network for Salaries Recovered From Capital, Fees and Charges and Construction Consent Income
	9		Other minor movements
	0		
Note 6			
Streetscene			
Movement - There has been an adverse movement of £0.111m which is attributable to overspends in employee costs of £0.083m, transport costs of £0.084m and supplies and services of £0.020m offset against underspends in property costs of £0.041m, over recovery of income of £0.031m and other minor movements of £0.004m.			
6,242	83	1%	Employee Costs: The overspend relates to additional temporary staffing in relation to vacancies and maternity / absence cover.
128	84	66%	Transport Costs: £0.057m of the overspend is in relation to the hire of skips. In addition, there are overspends in fuel costs of £0.007m and external hires of £0.014m. Work is being undertaken to review future business needs.
162	(41)	(25%)	Property Costs: Underspends in ground maintenance of £0.031m, woodlands of £0.011m, street furniture purchases and repairs of £0.017m offset against overspends in cleaning materials (due to graffiti gel) of £0.008m and plants and planting of £0.008m.
339	20	6%	Supplies and Services: Overspend for essential employee protective clothing.
2,501	(31)	(1%)	Income: Projected over-recovery of interments income.
	(4)		Other minor movements.
	111		

Budget £000	Projected Variance £000	Variance as % of budget	Section
Note 7			Internal Transport
			Movement - There has been no net movement since P6. An increase in repairs & maintenance costs of £0.050m has been offset by an underspend in employee costs of £0.011m and a reduction in transport provision costs and other minor movements overspends of £0.021m and £0.018m respectively.
1,488	(11)	(1%)	Employee Costs - there is a projected underspend of £0.011m, due to staff vacancies.
4,334	45	1%	Transport Provision Costs - there is a projected overspend of £0.045m, this is due to a £0.096m overspend in HSCP transport provision as a result of the continued trend of increased demand and is partially offset by a £0.050m underspend in Education journeys.
1,139	50	4%	Repairs & Maintenance Costs - there is a projected overspend of £0.050m associated with the maintenance works required to be carried out by contractors.
	(14)		Other minor movements
	70		
Note 8			Waste Services
			Movement - there has been a decrease in the projected overspend of £0.008m since P6 mainly due an increase in projected income of £0.110m in Special Uplifts partly offset by increases in expenditure of £0.038m for Employee costs, £0.032m for Diverted Waste (Household Recycling Centres) and £0.029m for External Hires & Fuel.
4,417	272	6%	Employee Costs - there is a projected overspend of £0.272m, including £0.050m of unachieved turnover, partly due to additional resources required to support the introduction of a new domestic waste recycling scheme in April. Also partly due to a requirement to supplement current resources to support seasonal and operational demands. Work is ongoing to review seasonal staffing and overtime levels to address this overspend.
457	(90)	(20%)	Supplies & Services - a projected underspend of £0.074m on aftercare costs of Shewalton Landfill Site which are being partly met from an existing provision and partly as a result of reduced leachate and trade effluent volumes, which can vary due to rainfall levels.
147	119	81%	Transport - a projected overspend of £0.083m re External Hires and Fuel due to the extension of additional vehicles required to support the introduction of a new domestic waste recycling scheme. Also a projected overspend of £0.037m in Haulage due to additional loads of materials being transported from Arran as a result of increased separation of recyclates and increasing waste arisings.
5,491	159	3%	Following successful implementation of the new domestic waste recycling scheme, there is a projected underspend of £0.402m for residual waste disposal costs, as more residual (grey bin) waste is being recycled. This has led to a corresponding increase in recyclate disposal costs, with a projected overspend of £0.410m. This overspend is higher than anticipated due to a reduction in market prices for recyclates and the level of contamination in blue bin waste. Awareness campaigns to improve recycling further and reduce contamination are ongoing. Projected overspends of £0.111m in Household Recycling Centre waste costs and £0.053m in the Bulky Waste contract residual processing costs are both the result of movement of residual waste processing costs to the bulky waste processing contract.
(3,000)	(243)	8%	Income - additional income projected of £0.054m due to increased separation and sale of scrap metal for recycling partly offset by reduced income from the Sale of Cardboard £0.016m. There is also £0.100m projected additional income from Waste Gas Extraction due to the capping and closure of the final landfill site cell. Includes £0.110m additional income as a result of VAT refund. Commercial refuse collection is now showing a projected shortfall of £0.016m in income.
	26		Other Minor Movements
	243		
Note 9			Planning and Protective Services
			Movement - There has been a favourable movement of £0.198m since P6 mainly due to over recovery of income in Planning (£0.131m) and Protective Services (£0.034m) as well as an increase in projected underspends in Employee costs in Protective services of £0.020m and Planning of £0.011m.
2,406	(179)	(7%)	Employee Costs - underspends due to vacancy management in Planning of £0.091m and Protective Services of £0.088m.
(1,286)	(165)	13%	Income - there is a projected over recovery of income within Planning of £0.131m in Planning Application fees. Also within Building Standards there is a projected over recovery of Building Warrants Income of £0.034m
	3		Other Minor Movements
	(341)		
Note 10			Economic Development
			Movement - There has been an increase in projected overspend of £0.013m since P6 mainly due to other minor movements.
	326		BONA - Income there is a shortfall of income projected of £0.326m based on a prudent assessment of the amount of successful claims likely to be achieved.
	4		Other Minor Movements
	330		

OTHER CORPORATE ITEMS
BUDGETARY CONTROL 2019/20

REPORT FOR THE 8 MONTHS TO 30 NOVEMBER 2019

Objective Summary	Annual Budget	Projected Outturn	Annual Variance Adverse or (Favourable)	% Variance	Note No
	£000	£000	£000		
Strathclyde Passenger Transport	2,233	2,233	-	0%	
SPT Concessionary Fares	286	286	-	0%	
Ayrshire Joint Valuation Board	786	786	-	0%	
Other Corporate Costs					
Pension Costs	1,843	1,843	-	0%	
Central Telephones	86	86	-	0%	
Other Corporate Items (incl Transformation Costs, Bad Debt Provision, External Audit fees and other centrally held funding.)	9,077	8,676	(401)	(4%)	
Net Total	14,311	13,910	(401)	(3%)	

OTHER CORPORATE ITEMS
BUDGETARY CONTROL 2019/20

REPORT FOR THE 8 MONTHS TO 30 NOVEMBER 2019

Budget £000	Projected Variance £000	Variance as % of budget	Section
Note 1			Pension Costs
9,077	(401)	-4%	An underspend of £0.401m is forecast in relation to centrally held funds in respect of utilities inflation and other provisions which are not anticipated to be drawdown during 2019/20.
(401)			

MISCELLANEOUS ITEMS
FINANCIAL PERFORMANCE 2019/20

REPORT FOR THE 8 MONTHS TO 30 NOVEMBER 2019

Objective Summary	Annual Budget	Projected Outturn	Annual Variance Adverse or (Favourable)	% variance	Note No
	£000	£000	£000		
Financing Charges	16,218	16,218	-	-	
Contribution to Loans Fund Reserve	3,058	3,058	-	-	
Scottish Government Funding	(288,831)	(288,831)	-	-	
Council Tax	(56,789)	(56,753)	36	(0%)	1
Use of Earmarked Funds	(6,376)	(6,376)	-	-	
Net Total	(332,720)	(332,684)	36	(0%)	

Note 1 Council Tax

Income from Council Tax is forecasting to under recover by £0.036m primarily related to prior year adjustments partly offset by a projected underspend on Council Tax Reduction.

HOUSING REVENUE ACCOUNT
BUDGETARY CONTROL 2019/20

REPORT FOR THE 8 MONTHS TO 30 NOVEMBER 2019

	Annual Budget	Projected Outturn	Annual Variance Adverse or (Favourable)	% Variance	Note No
	£	£	£		
Employee Costs	4,673	4,570	(103)	(2%)	1
Property Costs					
Responsive Repairs	1,759	1,733	(26)	(1%)	
Void Repairs	3,451	3,513	62	2%	
Planned and Cyclical Maintenance	7,664	7,195	(469)	(6%)	
Aids and Adaptions	1,849	1,576	(273)	(15%)	
Other property costs	3,529	3,669	140	4%	
Total for Property Costs	18,252	17,686	(566)		2
Supplies & Services	225	199	(26)	(12%)	
Transport Costs	38	36	(2)	(5%)	
Administration Costs	1,860	1,862	2	0%	
Third Party Payments	2,328	2,341	13	1%	3
Transfer Payments	211	211	-	0%	
Other Expenditure	744	839	95	13%	
Capital Financing Costs	20,609	21,559	950	5%	4
Gross Expenditure	48,940	49,303	363	1%	
Income					
Council House Rents	(48,025)	(48,358)	(333)	1%	
Other Rents	(323)	(306)	17	(5%)	
Recharges	(449)	(470)	(21)	5%	
Other Income	(143)	(169)	(26)	18%	
Transfer from HRA Reserves	-	-	-	0%	
Total Income	(48,940)	(49,303)	(363)	1%	5
Net Expenditure	-	-	-		

HRA
BUDGETARY CONTROL 2019/20

REPORT FOR THE 8 MONTHS TO 30 NOVEMBER 2019

Budget £000	Variance £000	Variance as % of budget	Section
Note 1			Employee Costs
			There has been a increase in the projected turnover within employee costs of (£0.033m) since P6 due to revised timings on temporary secondments
4,672	(103)	-1%	There is an underspend of (£0.103m) due to vacancy management.
(103)			
Note 2			Property Costs
			There has been an increase in the underspend in property costs of (£0.064m) since P6 due to the reduced planned cyclical works, including Aids and Adaptations.
18,252	(567)	-3%	There is an underspend projected in Property Costs due to reduced planned cyclical works of (£0.469m) and reduced expenditure on Aids and Adaptations of (£0.300m) due to delays in work being requisitioned by HSCP. These have been partly offset by an increase in grounds maintenance charges including Fly Tipping, £0.070m, cleaning, £0.040m, and utilities, £0.030m.
(567)			
Note 3			Other Expenditure
			There has been an increased in overspend of £0.025m since P6 is due to the rent arrears write off
744	95	9%	There is an overspend of £0.095m projected to reflect an increase in arrears written off following the actual charge processed for the first half of the year.
95			
Note 4			Capital Financing
			The overspend has increased by £0.131m since P6 due to increased capital financing charges, following the review of loans fund repayments, partly offset by a reduction in CFCR contributions
12,212	945	10%	There is a projected additional CFCR contribution from the overall underspend within the HRA of £0.945m.
8,396	5	-5%	There is a projected overspend in capital financing costs of £0.005m following assessment of current borrowing requirements and the review of loans fund repayments.
950			
Note 5			Income
			The underspend has increase by £0.025m since P6 mainly due to increased projections in other income including feed in tariff for solar panels
(48,025)	(332)	1%	There is an over recovery of Council House rents due to a higher number of tenanted properties than budgeted at the start of the year.
(915)	(30)	0%	Increased income of £0.030m from Sheltered Housing Unit charges
(362)			

HRA reserves and balances	B/fwd from 2018/19	Transfer to / from Reserves	Use of Earmarked sums	Earmarking of in year surplus	Funding of Capital Projects	Balance at 31/03/19
	£m	£m	£m	£m	£m	£m
Council House Building Fund	7.025	-	-	-	(2.552)	4.473
Welfare Reform	3.000	-	-	-	-	3.000
Contingency Balance	1.000	-	-	-	-	1.000
Infrastructure Improvements	0.545	(0.240)	-	-	-	0.305
Major Refurbishment Works	0.052	-	-	-	-	0.052
Trindlemoss	0.791	0.240	-	-	(0.240)	0.791
	12.413	-	-	-	(2.792)	9.621

Budget Management - 30 September 2019
Virement/Budget Adjustment Requests

	Perm (P) / Temp(T)	2019/20	
		Virement £m	Directorate Total £m
1) Budget Virements			
Place			
Non-Domestic Rates	P	-0.150	
Industrial Property Income	P	0.150	
Transport - Fuel costs	P	-0.131	
Transport - Roads recharge to capital income	P	0.131	
Roads - Network - Payment to contractors	T	0.580	
Roads - Network - Income from other NAC departments	T	-0.580	0.000
Communities			
ASN Placement Fees - Other Local Authorities Expense	T	0.100	
ASN Placement Fees - Other Local Authorities Income	T	-0.100	0.000

Integration Joint Board
19 December 2019

Subject:	Budget Monitoring – Month 8 (November 2019)
Purpose:	To provide an update on financial performance to November 2019, including the projected outturn for the 2019-20 financial year.
Recommendation:	<p>It is recommended that the IJB:</p> <ul style="list-style-type: none"> a) Note the projected year-end overspend of £2.524m; b) Note the changes in funding as detailed in section 2.12 and Appendix E; and c) Note the North Ayrshire IJB position in the context of the national financial position for Integration Authorities across Scotland.

Glossary of Terms	
NHS AA	NHS Ayrshire and Arran
HSCP	Health and Social Care Partnership
MH	Mental Health
CAMHS	Child & Adolescent Mental Health Services
BRAG	Blue, Red, Amber, Green
UNPACS	UNPACS, (UNPlanned Activities) – Extra Contractual Referrals
CRES	Cash Releasing Efficiency Savings
NES	NHS Education Scotland – education and training body
NRAC	NHS Resource Allocation Committee

1.	EXECUTIVE SUMMARY
1.1	The report provides an overview of the financial position for the partnership and outlines the projected year-end outturn position informed by the projected expenditure and income commitments, these have been prepared in conjunction with relevant budget holders and services. This report reflects the position at the November period end and is as current and up to date as can practicably be reported.
1.2	The projected outturn is a year-end overspend of £2.524m for 2019-20 which is a favourable movement of £0.445m from the previous reporting period. There is scope for this position to fluctuate due to in-year cost and demand pressures and assumptions in relation to funding and the achievement of savings. A financial recovery plan was approved by the IJB in September to work towards delivering financial balance. The plan includes actions to address the areas of overspend to help work towards financial balance this year whilst also delivering a recurring benefit to ensure financial sustainability in future years. Alongside the specific actions outlined in the financial recovery plan services will continue to deploy tight financial management controls to support bringing expenditure back into line with budget. We are in the process of meeting individually with budget managers across the

	partnership to help identify any further opportunities to reduce the projected overspend.
1.3	The main areas of pressure continue to be learning disability care packages, care at home, looked after children, and adult in-patients within the lead partnership. There has been a favourable movement in the position which mainly relates to updating assumptions for the future level of care at home services and plans to reduce the number of children's residential placements. Partly offsetting these reductions is a lower than anticipated level of invoice variances in Learning Disability care packages and an increase in demand for fostering services.
1.4	<p>Whilst the financial position is improving, this is not moving at the pace required to provide assurance that financial balance can be delivered by the year-end. It will be extremely challenging to recover this overspend by this point in the financial year, there would be a significant impact of short-term decisions and actions that would require to be taken to fully recover this position. Those actions would inevitably have longer term consequences, both financially and for individual people's outcomes and would not necessarily address the areas where we continue to have financial and operational pressures.</p> <p>North Ayrshire Council continue to hold £1.486m on behalf of the IJB to allow the repayment of the outstanding debt of £5.139m to the Council over the next 3-4 years. Realistically the IJB will not be in a position as planned to make this year's instalment and the IJB should focus on ensuring the final outturn position is limited to £1.5m, to ensure that there is no increase to the overall debt position at the year-end. The adjusted projected outturn position offset by the debt repayment budget is £1.038m.</p>
1.5	<p>Across Scotland Integration Joint Boards are facing similar financial challenges, whilst there are different individual local circumstances there are similarities with the factors contributing to financial pressures. The total budget delegated for Health and Social Care services to IJBs across Scotland is £9.3bn. The most recent collated Q2 position for 2019-20 reports that 25 out of 31 IJBs are reporting an overspend position totalling £86.3m, the main areas contributing to this are delays in delivering planned savings and demographic service pressures or increase in demand for services.</p> <p>With the exception of prescribing costs which in North Ayrshire are underwritten by the Health Board, these are all pressures recognised for the North Ayrshire IJB. The partnership continue to actively engage in national networks, best practice forums and review examples of good practice and transformation from other areas.</p>
2.	CURRENT POSITION
2.1	The report includes an overview of the financial position including commitments against the available resource, explanations for the main budget variances, an update on progress in terms of savings delivery and actions required to work towards financial balance.
	FINANCIAL PERFORMANCE
2.2	Against the full-year budget of £243.165m there is a projected overspend of £2.524m (1%). An integrated view of the financial position should be taken; however, it is useful to note that this overall position consists of a projected overspend of £2.607m in social care services offset by a projected underspend of £0.083m in health services.

	<p>The Integration Scheme outlines that there is an expectation that the IJB takes account of the totality of resources available to balance the budget in year.</p> <p>Appendix A provides the financial overview of the partnership position. The sections that follow outline the significant variances in service expenditure compared to the approved budgets with detailed analysis provided in Appendix B.</p>
2.3	<p>Community Care and Health Services</p>
	<p>Against the full-year budget of £68.215m there is a projected overspend of £0.894m (1.3%) which is a favourable movement of £0.381m. The main reasons for the projected overspend are:</p> <ul style="list-style-type: none"> a) Care home placements including respite placements – projected to overspend by £0.089m (£0.001m favourable movement). Permanent placements will continue to be managed to bring the budget back into line. The projection can vary due to factors other than the number of placements e.g. the impact of interim funded places and outstanding requests for funding, this will require to be monitored closely. The overspend in permanent placements is partly offset by a projected over-recovery of Charging Order income of £0.200m which is based on income received to date and improved processes to track the charging orders. The care home budget has moved into a sustainable position and if this can be maintained over the winter period the opening position for the budget for 2020-21 will be an underspend. The IJB will be provided with an update as part of budget setting in March 2020 aligning the future resources with the Strategic Commissioning Plan for Care Homes. b) Independent Living Services are projected to overspend by £0.265m (adverse movement of £0.035m) which is due to an overspend on physical disability care packages within the community and residential packages. There will be further work undertaken with the implementation of the Adult Community Support framework which will present additional opportunities for reviews and will ensure payment only for the actual hours of care delivered. c) Packages of care are projected to underspend by £0.094m which is a favourable movement of £0.004m. This is due to delays in new packages offsetting the use of supplementary staffing for existing packages, this has improved from the 2018-19 position. d) Care at home is projected to overspend by £0.530m which is a favourable movement of £0.363m. The movement is due to updating the assumptions as follows: <ul style="list-style-type: none"> i. A favourable movement due to an assumption on the number of hours potentially to be refunded following an internal review of the hours provided and an ongoing contractual issue with a commissioned provider ii. A favourable movement due to planned reviews to the year-end with a target for hours to reduce by 50 per week. This reduction will allow for capacity to be freed up in the internal service to facilitate hospital discharge and manage waiting lists and a reduction in cost from commissioned services.

The overspend for in-house services relates to providing additional hours to cover a service that a provider handed back and the in-house service had to increase capacity to ensure the safety of vulnerable service users within the community of the North Coast locality and also the need to facilitate patient discharges from Crosshouse Hospital. The service currently has, between hospitals and community a managed waiting list of individuals waiting on a care at home package or an increase in their existing care package. The additional cost of clearing this waiting list (part year costs) would be approximately £0.6m.

The planned action around reviews to reduce purchased care and maximise the capacity of the in-house service will reduce the ongoing overspend in care at home, despite this based on current plans there may remain an overspend moving into 2020-21. This will be addressed as part of the 2020-21 budget planning alongside consideration of demand pressure funding and savings to ensure a sustainable position moving forward.

- e) Long Term Conditions (Ward 1), projected overspend of £0.279m (adverse movement of £0.005m) which is mainly due to an overspend in employee costs to ensure staffing levels are at a safe level. This is a recurring pressure for which funding requires to be identified. This will be reviewed during 2019-20 along with other wards. Ward 2 is projected to be £0.010m underspent (adverse movement of £0.010m) but this is subject to continuing to receive £0.504m of funding from East HSCP for their patients, East have indicated their intention to reduce the number of commissioned beds, this is not anticipated to be implemented during 2019-20.
- f) Community Care employee costs are projected to overspend by £0.147m (favourable movement of £0.046m) due to supernumerary / unfunded posts and the non-achievement of payroll turnover. Some of these posts have been allocated to the care at home service and others have still to be allocated to the appropriate service to manage the costs within the delegated budget.
- g) Locality services employee costs are projected to overspend by £0.153m (favourable movement of £0.008m) due to a projected shortfall in payroll turnover targets.
- h) Carers Act Funding is projected to underspend by £0.268m (no movement) based on the currently committed spend. This could fluctuate depending on the number of carers' support plans undertaken and the level of demand/services identified from these plans. An allocation of £117k has previously been allocated to offset an overspend on care home respite placements.
- i) Intermediate Care (excluding Models of Care) is projected underspend by £0.092m (favourable movement of £0.003m) due to vacancies.
- j) Intermediate Care and Rehab Models of Care is projected to overspend by £0.247m (no movement) which represents the full year funding impact of the model. The projected overspend is based on the posts which are currently filled, with an assumption that any vacancies would be held until a longer-term decision on funding investment is taken.

	<p>k) Aids and adaptations – are projected to underspend by £0.200m per the approved recovery plan.</p> <p>l) District Nursing – is projected to underspend by £0.055m due to vacancies.</p>
2.4	<p>Mental Health Services</p> <p>Against the full-year budget of £76.122m there is a projected overspend of £1.308m (1.7%) which is an adverse movement of £0.448m. The main reasons for the projected overspend are:</p> <ul style="list-style-type: none"> • Learning Disabilities – projected overspend of £1.217m (adverse movement of £0.240m), of which £0.617m is in relation to community care packages, £0.330m for direct payments and £0.355m for residential placements. These overspends are partially offset by vacant posts. The projection assumes that savings of £0.289m will be made before the year end. The main reason for the adverse movement is a revision to the level of assumed invoice variations as several care packages have now been reviewed and it has become clear that the level of variation has been lower than expected and lower than in previous years. Community Learning Disability Care packages are proving to be one of the most challenging areas to address overspends, as the care packages are aligned to meet an individual's assessed needs. The recovery plan includes the prioritised review of all packages. Progress with the reviews has been slower than planned due to the implementation of the Adult Community Support Contract and also a number of packages that have been reviewed, particularly the higher cost packages, have concluded that no change is possible at this time. This work is ongoing and will continue to be a fluid position until the year-end, the financial implications for 2020-21 will require to be considered as part of the budget process for next year. • Community Mental Health – is projected to underspend by £0.166m (favourable movement of £0.043m) mainly due to vacancy savings and an underspend in care packages. • Addictions – is projected to be underspent by £0.104m (adverse movement of £0.006m) due to vacant posts. • Lead Partnership for Mental Health – overall projected overspend of £0.361m (adverse movement of £0.325m) which consists of: <p><i>Overspends:</i></p> <ul style="list-style-type: none"> • Adult inpatients £0.620m (adverse movement of £0.020m) - mainly due to the delay in closing the Lochranza ward on the Ailsa site. The ability to close Lochranza is dependent on discharging at least two patients from South Ayrshire. South HSCP have been advised that the Lochranza ward will close, the projection also assumes subsequent redeployment costs. • Psychiatry £0.145m (adverse movement of £0.120m) – overspend primarily due to agency costs. Agency staff are used in the absence of being able to recruit permanent posts. The adverse movement is due to the Medical Pay Award (£0.160m) which was not funded.

	<ul style="list-style-type: none"> • UNPACS £0.399m (£0.117m adverse movement) – based on current placements which increased by one and an increased charge from the state hospital for the period April to August 2019. • Elderly inpatients £0.200m (£0.100m adverse movement) - due to holding vacancies in relation to reconfiguring the wards. This resulted in using supplementary staff in the interim. <p><i>Underspends:</i></p> <ul style="list-style-type: none"> • CAMHS £0.228m (£0.042m adverse movement) – due to vacancies and delays with recruitment. This is after applying £0.150m of payroll turnover. • Psychology £0.253m (£0.053m favourable) – due to vacancies. This is after applying £0.150m of payroll turnover. • Adult Community Mental Health £0.100m (£0.002m favourable movement) - due to vacancies. • MH Pharmacy £0.132m (£0.028m adverse movement) – underspend due to continued lower substitute prescribing costs. • MH Admin £0.155m (favourable movement of £0.016m) - due to vacancies.
2.5	Children & Justice Services
	<p>Against the full-year budget of £35.671m there is a projected overspend of £1.260m (3.5%) which is a favourable movement of £0.155m. The main reasons for the projected overspend are:</p> <ul style="list-style-type: none"> a) Residential Schools and Community Placements – projected overspend of £1.101m (£0.285m favourable movement). The projection is based on the current number of placements and estimated discharge dates for each placement. There are currently 20 external residential placements and 2 secure placements. The reported projection assumes the secure placements end in January 2020, 4 discharges by end of December with the remaining 16 assumed to be in place until March 2020. These assumptions are based on individual plans for children. There is no provision for any increase in placements. The service are working with housing colleagues to develop alternatives for older children in care to free up local care capacity to support the reduction in external residential placements. This work ties in with future plans to further reduce the requirement for residential placements and if the planned timescales are met by March 2020 then the budget will be back into a sustainable position and on track to deliver further savings moving into 2020-21. b) Looked After Children Placements – projected overspend of £0.203m (adverse movement of £0.120m) due to the current increased demand for fostering, adoption and kinship placements. External placements were made as there were no internal foster carers available. Unless additional internal foster carers are recruited there will be a continued need to use external foster placements. A recruitment campaign is planned to attract more in-house foster carers.

	c) Children with Disabilities Employee Costs – projected overspend £0.087m (favourable movement of £0.005m) as the turnover target will not be met.																								
2.6	Allied Health Professionals																								
	AHP services are projected to underspend by £0.069m due to vacancies.																								
2.7	Management and Support Costs																								
	Against the full-year budget of £8.867m there is a projected underspend of £0.690m (7.8%) which is an adverse movement of £0.055m. The underspend relates to the potential delay in commitment for pressure funding set aside in the 2019-20 budget, the most significant element of this is linked to the delay in opening of the Trindlemoss development. The requirement for this funding will need to be closely monitored and may require to be delegated to services as and when required.																								
2.8	Primary Care and Prescribing																								
	Prescribing is the responsibility for the Health Board to fund and under the terms of the Integration Scheme the Health Board continues to underwrite the prescribing position across the three Ayrshire IJBs. At month 7 prescribing is projected to be £1.383m overspent (no movement). This is not included in the projected outturn due to the NHS underwriting the risk of overspend.																								
2.9	Movement in Projected Outturn Position																								
	<p>The table below shows the overall movement in the projected outturn position throughout the financial year:</p> <div><p>Movement in Projected Outturn</p><table border="1"><thead><tr><th>Month</th><th>Social Care</th><th>Health</th><th>Total</th></tr></thead><tbody><tr><td>June</td><td>2,900</td><td>-50</td><td>2,800</td></tr><tr><td>July</td><td>2,200</td><td>-50</td><td>2,000</td></tr><tr><td>Aug</td><td>2,300</td><td>-50</td><td>2,200</td></tr><tr><td>Sept</td><td>3,100</td><td>-50</td><td>3,000</td></tr><tr><td>Nov</td><td>2,500</td><td>-50</td><td>2,500</td></tr></tbody></table></div>	Month	Social Care	Health	Total	June	2,900	-50	2,800	July	2,200	-50	2,000	Aug	2,300	-50	2,200	Sept	3,100	-50	3,000	Nov	2,500	-50	2,500
Month	Social Care	Health	Total																						
June	2,900	-50	2,800																						
July	2,200	-50	2,000																						
Aug	2,300	-50	2,200																						
Sept	3,100	-50	3,000																						
Nov	2,500	-50	2,500																						
	<p>The partnership financial position has been challenging since the start of the year, with a significant projected overspend projected in the first reporting period. This is reflective of the challenges in delivering savings against a backdrop of continuing to prioritise and meet existing and new demand for services.</p>																								

The IJB approved a balanced budget for 2019-20 in March 2019. The budget was underpinned by a requirement to deliver savings of £6.1m and to manage a number of in-year unfunded pressures. Whilst the budget and savings plans are completely aligned to the IJB's Strategic Plan and ambitions within that to change how we deliver health and social care services, we have never underestimated the challenge in delivering service change across all services at pace whilst continuing to meet new demand for services. So many of the delegated services, particularly for social care, are demand led and for some services these are very specialist and high cost. This leads to a greater risk of being able to plan for and respond to in-year demands for services.

Whilst the financial position is improving, this is not moving at the pace required to provide assurance that financial balance can be delivered by the year-end. It will be extremely challenging to recover this overspend by this point in the financial year, there would be a significant impact of short-term decisions and actions that would require to be taken to fully recover this position. Those actions would inevitably have longer term consequences, both financially and for individual people's outcomes and would not necessarily address the areas where we continue to have financial and operational pressures.

North Ayrshire Council continue to hold £1.486m on behalf of the IJB to allow the repayment of the outstanding debt of £5.139m to the Council over the next 3-4 years. Realistically the IJB will not be in a position as planned to make this year's instalment and the IJB should focus on ensuring the final outturn position is limited to £1.5m, to ensure that there is no increase to the overall debt position at the year-end. The adjusted projected outturn position offset by the debt repayment budget is £1.038m.

2.10 Savings Progress

- a) The approved 2019-20 budget included £6.134m of savings.

RAG Status	Position at Budget Approval £m	Position at Period 7 £m
Red	-	0.270
Amber / Red	-	1.683
Amber	2.980	1.002
Green	3.154	3.179
TOTAL	6.134	6.134

- b) The projected year-end outturn position assumes:

- i) £0.270m of the Red savings in relation to reducing LD sleepovers (£0.215m) and the roll out of MDTs (£0.055m) will not be delivered as planned and this is reflected in the overall projected outturn position; and
- ii) The £0.328m risk of savings relating to Trindlemoss is partially reflected (£0.178m) in the projected overspend position as there is ongoing work to establish the deliverability of the saving given that the savings were based on the service being operational from September.

	<p>If progress is made to deliver the savings this would improve the overall outturn position or prevent the overspend increasing further.</p> <p>Some savings have been reclassified as Amber / Red as the budget has been removed from the service area, but these areas are overspending.</p> <p>The projected financial position assumes that all remaining savings on the plan will be delivered. Progress with savings delivery requires to be closely monitored to ensure the impact on the financial position can be assessed and corrective action taken where necessary. It is essential that if a saving cannot be achieved by the year end that there are plans in place to achieve it moving into 2020-21.</p> <p>Appendix C provides an overview of the savings plan, this highlights that at this stage a total of £3.179m of savings have been delivered successfully.</p> <p>The Transformation Board is in place to provide oversight and governance to the programme of service change. A focus of the Board is to ensure plans are in place to deliver savings and service change, with a solution focussed approach to bringing programmes back on track.</p>
2.11	<p>Financial Recovery Plan</p> <p>The Integration Scheme requires the implementation of a recovery plan if an overspend position is being projected, to take action to bring overall service delivery back into line with the available resource. The previously approved financial recovery plan is included in Appendix D.</p> <p>This includes specific targeted actions with a focus on addressing the pressure areas, the actions will not only improve the projected overspend this year but will also address recurring overspends in service areas moving into future years. The plan requires the IJB support as whilst many of the actions are operational management decisions there may be some resistance from service users and communities to any changes to care packages and services.</p> <p>The plan will be monitored closely and is underpinned by more detailed plans with clear actions for high risk service areas. One of the most significant risk areas is Learning Disabilities, a more detailed plan with all actions including tracking progress with reviews is co-ordinated between the service and finance and transformation team. Weekly cross-service progress meetings are being held to track progress and to ensure progress at pace.</p> <p>The further actions noted below were subsequently noted to be undertaken:</p> <ol style="list-style-type: none"> 1) Care at Home – review feedback from the Thinking Differently Doing Better sessions to identify the main ‘themes’ that can be taken forward to maximise capacity, including visits, assessment and review process, electronic communication with staff. Since September almost all of the communication with staff has moved to an electronic format.

	<p>2) Learning Disability – continue the focussed work with weekly progress updates. Hold a development session with the learning disability team to ensure that progress made to date is embedded moving forward. Progress the responder service on a geographical cluster basis with Trindlemoss being the piloted area.</p> <p>3) In house fostering – grow the number of in-house foster carers through a recruitment campaign (advertising, radio and social media campaign). Review the terms and conditions for foster carers. A recruitment campaign is being designed and will be launched in the coming weeks.</p> <p>4) Children’s Residential Placements – work with housing colleagues to develop alternatives for older children in care to ensure local capacity can be used to reduce the numbers of external placements.</p> <p>The plan includes actions to address the areas of overspend to help work towards financial balance this year whilst also delivering a recurring benefit to ensure financial sustainability in future years. Alongside the specific actions outlined in the financial recovery plan services will continue to deploy tight financial management controls to support bringing expenditure back into line with budget. We are in the process of meeting individually with budget managers across the partnership to help identify any further opportunities to reduce the projected overspend.</p>
2.12	<p>Financial Risks</p> <p>The 2019-20 budget setting paper noted unfunded pressures which could present a risk to the projected outturn position. This included:</p> <ul style="list-style-type: none"> a) Paid as if at work is a pressure relating to health employed staff and the payment of a holiday pay element for regular additional payments, e.g. overtime. The cost across the Health Board is estimated to be £1.4m but is unclear at this stage what the cost will be for each service, for North Ayrshire this is estimated to be around £0.15m. When the cost pressure value is known the partnership will look to services to fund from within existing resources where possible. It is anticipated that this will be paid in December. b) There is a potential pressure in relation to GP practices in difficulty. This is a dynamic pressure which we will look to manage in-year. If this cannot be achieved, then the default position would be to fund the North fair share of this (circa £0.2m) from any underspend in the Primary Care Improvement Fund (PCIF). At month 7 there are no GP practices in difficulty. <p>In addition to these pressures there is a potential reduction to the funding available for Ward 2 in Woodland View as East HSCP are reviewing the number of beds they want to commission from the ward. It is unlikely that this will be implemented during 2019-20 due to the limited notice given re the intent to reduce.</p>
2.13	<p>Budget Changes</p> <p>The Integration Scheme states that <i>“either party may increase it’s in year payment to the Integration Joint Board. Neither party may reduce the payment in-year to the Integration Joint Board nor Services managed on a Lead Partnership basis....without the express consent of the Integration Joint Board”</i>.</p>

	<p>Appendix E highlights the movement in the overall budget position for the partnership following the initial approved budget.</p> <p>Reduction Requiring Approval:</p> <p>a) Transfer £0.010m to Communities for Youth Participatory Budgeting.</p> <p>Future Planned Changes:</p> <p>Further areas which are outstanding and will be included in future reports include:</p> <ol style="list-style-type: none"> 1) Transfer of hub funding to the Communities Directorate (approx. £57k) 2) The transfer of the Douglas Grant and Redburn rehab wards from acute services to the North HSCP. The operational management of these wards has already transferred to the partnership, but the due diligence undertaken on the budget has highlighted a funding shortfall. It has been agreed with NHS Ayrshire & Arran that the financial responsibility will not transfer until balance is found. In the meantime, we are managing services and working to reduce the projected overspend prior to any transfer.
2.14	Lead Partnerships
	<p>North Ayrshire HSCP</p> <p>Services managed under Lead Partnership arrangements by North Ayrshire Health and Social Care Partnership are projected to be £0.361m overspent. Full detail on the underspend is given in section 2.4 above. This position is shared across the 3 partnerships on an NRAC allocation basis and is reflected in Appendix A.</p>
	<p>South Ayrshire HSCP</p> <p>Services hosted and/or led by the South Partnership are forecast to be £0.288m overspent (adverse movement of £0.063m). The Community Equipment Store was funded with an additional £0.280m as part of the budget for this year, however it continues to be a source of pressure and represents the majority of the overspend. It should be noted that expenditure is volatile depending on the timing of purchases. This issue is being discussed by SPOG.</p>
	<p>East Ayrshire HSCP</p> <p>Services managed under Lead Partnership arrangements by East Ayrshire Health and Social Care Partnership are projected to marginally overspent by £0.046m in total. This is a favourable movement on the month 4 projected overspend £0.288m. The overall Primary Care Lead Partnership marginal projected overspend is £0.006m (£0.266m at month 4) and this projected variance includes additional year-to-date payments within Primary Medical Services to GP practices currently experiencing difficulty (mainly practices that the NHS Board was administering due to previous GPs handing back contracts). The GP practices in difficulty issue is extremely fluid however negotiations with practices are completed with them returning to independent contractor status on 1 September 2019. Additional Ayrshire Urgent Care Services costs resulting from increased rates being paid to attract GPs over certain periods (which can prove challenging to fill without financial incentives). A non-recurring allocation of £0.370m has been included within the AUCS budget from the GP Out of</p>

	<p>Hours fund. This funding is not yet confirmed beyond 31 March 2020 and will potentially result in an additional financial pressure going forward.</p>
	<p>Further work is being taken forward to develop a framework to report the financial position and impact of risk sharing arrangements across the 3 partnerships in relation to hosted or lead service arrangements. This is to ensure the IJB are fully sighted on the impact for the North Ayrshire partnership. The IJB will be kept informed of progress with this work which is being progressed by the Ayrshire Partnership Finance Leads.</p> <p>At month 7 the impact of the Lead Partnerships has been calculated based on the average NRAC share which is the method that was used in previous years and has been agreed by the Ayrshire Finance Leads. The NRAC shares are: North 36.6%, South 30.5% and East 32.9%</p>
2.15	<p>Set Aside</p> <p>The Integration Scheme makes provision for the Set Aside Budget to be managed in-year by the Health Board with any recurring over or under spend being considered as part of the annual budget setting process. The 2019-20 set aside budget for North HSCP is £30.094m, based on expenditure in 2018-19. The acute directorate, which includes the areas covered by the set aside budget, is overspent by £7.8m after 7 months.</p> <p>58 additional and unfunded beds were open at the 31st March 2019. Crosshouse and Ayr hospitals have experienced a high level of demand and delayed discharges, resulting in increased operational pressures and additional expenditure.</p> <p>During 2018-19 the North Partnerships use of the set aside resources was £30.094m against the NRAC 'fair share' of £28.697m which is £1.127m above the 'fair share'. There is an expectation that the North Partnership will move towards its 'fair share'. The Models of Care programmes including the Intermediate Care and Rehab investment and the Palliative End of Life proposals being developed represent agreed or potential investment in community services with a view to reducing acute beds. This is in effect a mechanism to reduce the set aside resources. Currently however the funding for the ICR model is not able to be released from the acute set-aside budget due to service pressures and the overall overspend in acute services.</p>
2.16	<p>National Position</p> <p>Across Scotland Integration Joint Boards are facing similar financial challenges, whilst there are different individual local circumstances there are similarities with the factors contributing to financial pressures. The total budget delegated for Health and Social Care services to IJBs across Scotland is £9.3bn. The most recent collated Q2 position for 2019-20 reports that 25 out of 31 IJBs are reporting an overspend position totalling £86.3m, the main areas contributing to this are delays in delivering planned savings and demographic service pressures or increase in demand for services. The overview report provided to the Scottish Government is included as Appendix F.</p>

	<p>Key highlights include:</p> <ul style="list-style-type: none"> • The challenge to deliver savings, in particular planned reductions in services not materialising due to increased demand being experienced • Increased activity of acute services • Additional demand for services and the increasing complexity of health and social care needs across older people, adult and children's services • The timeline to implement new models of service delivery taking longer than originally anticipated • Ongoing challenges associated with identifying further cost reduction and savings opportunities • Prescribing cost pressures; and • Staffing costs including the cost of locums. <p>With the exception of prescribing costs which in North Ayrshire are underwritten by the Health Board, these are all pressures recognised for the North Ayrshire IJB. The partnership continue to actively engage in national networks, best practice forums and review examples of good practice and transformation from other areas.</p>
3.	PROPOSALS
3.1	<u>Anticipated Outcomes</u>
	<p>Continuing to implement and monitor the financial recovery plan will allow the IJB to work towards financial balance for 2019-20 whilst ensuring these plans align with securing financial sustainability in future years, thereby limiting the financial risk the funding partners, i.e. NAC and NHS AA.</p> <p>The transformational change programme will have the greatest impact on the financial sustainability of the partnership, the IJB require to have a clear understanding of progress with plans and any actions that can be taken to bring the change programme into line.</p>
3.2	<u>Measuring Impact</u>
	Updates to the financial position will be reported to the IJB throughout 2019-20.
4.	IMPLICATIONS
Financial:	<p>The financial implications are as outlined in the report.</p> <p>Against the full-year budget of £243.575m there is a projected overspend of £2.524m (1.3%). The report outlines the action being taken and proposed action to reduce the projected overspend.</p> <p>There are a number of assumptions underpinning the projections which could change as we progress through the year. We will continue to work with services to ensure the most accurate and reliable position is reported.</p>

	<p>The financial recovery plan details planned actions to reduce the projected overspend, delivery of the plan is being closely monitored.</p> <p>The main areas of financial risk which may impact on this position are highlighted in the report.</p> <p>North Ayrshire Council hold £1.486m on behalf of the IJB to allow the repayment of the outstanding debt of £5.139m to the Council over future years. This resource is not currently included in the projected outturn position, at this stage with the rate of financial recovery is it unlikely that the IJB will be in the position to make the planned debt repayment for 2019-20.</p>
Human Resources:	None
Legal:	None
Equality:	None
Children and Young People	None
Environmental & Sustainability:	None
Key Priorities:	None
Risk Implications:	Within the projected outturn there are various over and underspends including the non-achievement of savings which need to be addressed on a recurring basis to ensure financial sustainability in future years. The Financial Recovery Plan is focussed on those areas which will help the current year financial position but also support ongoing future financial sustainability of the partnership.
Community Benefits:	None

Direction Required to Council, Health Board or Both	Direction to :-	
	1. No Direction Required	
	2. North Ayrshire Council	
	3. NHS Ayrshire & Arran	
	4. North Ayrshire Council and NHS Ayrshire & Arran	√

4.	CONSULTATION
4.1	<p>This report has been produced in consultation with relevant budget holders and the Partnership Senior Management Team.</p> <p>The report is shared with the Director of Finance for NHS Ayrshire and Arran and the Executive Director Finance and Corporate Support for North Ayrshire Council.</p>

5.	CONCLUSION
	<p>It is recommended that the IJB:</p> <ul style="list-style-type: none"> a) Note the projected year-end overspend of £2.524m; b) Note the changes in funding as detailed in section 2.12 and Appendix E; and c) Note the North Ayrshire IJB position in the context of the national financial position for Integration Authorities across Scotland.

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Partnership Budget - Objective Summary	2019/20 Budget									Over/ (Under) Spend Variance at Period 6 £'000	Movement in projected budget variance from Period £'000
	Council			Health			TOTAL				
	Budget	Outturn	Over/ (Under) Spend Variance	Budget	Outturn	Over/ (Under) Spend Variance	Budget	Outturn	Over/ (Under) Spend Variance		
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000		
COMMUNITY CARE AND HEALTH	55,103	55,829	726	13,112	13,280	168	68,215	69,109	894	1,275	(381)
: Locality Services	25,454	25,616	162	4,561	4,435	(126)	30,015	30,051	36	140	(104)
: Community Care Service Delivery	26,081	27,164	1,083	0	0	0	26,081	27,164	1,083	1,356	(273)
: Rehabilitation and Reablement	1,765	1,548	(217)	1,946	2,043	97	3,711	3,591	(120)	(125)	5
: Long Term Conditions	1,443	1,167	(276)	4,595	4,807	212	6,038	5,974	(64)	(61)	(3)
: Integrated Island Services	360	334	(26)	2,010	1,995	(15)	2,370	2,329	(41)	(35)	(6)
MENTAL HEALTH SERVICES	24,246	25,500	1,254	51,876	51,930	54	76,122	77,430	1,308	860	448
: Learning Disabilities	18,427	19,727	1,300	511	428	(83)	18,938	20,155	1,217	977	240
: Commmunity Mental Health	4,454	4,392	(62)	1,611	1,507	(104)	6,065	5,899	(166)	(43)	(123)
: Addictions	1,365	1,381	16	1,345	1,225	(120)	2,710	2,606	(104)	(110)	6
: Lead Partnership Mental Health NHS Area Wide	0	0	0	48,409	48,770	361	48,409	48,770	361	36	325
CHILDREN & JUSTICE SERVICES	32,061	33,278	1,217	3,610	3,653	43	35,671	36,931	1,260	1,415	(155)
: Intervention Services	3,786	3,843	57	325	368	43	4,111	4,211	100	46	54
: Looked After & Accomodated Children	16,325	17,339	1,014	0	0	0	16,325	17,339	1,014	1,278	(264)
: Fieldwork	4,713	4,838	125	0	0	0	4,713	4,838	125	120	5
: CCSF	322	288	(34)	0	0	0	322	288	(34)	(20)	(14)
: Criminal Justice	2,627	2,627	0	0	0	0	2,627	2,627	0	0	0
: Early Years	394	364	(30)	2,868	2,868	0	3,262	3,232	(30)	(48)	18
: Policy & Practice	3,894	3,979	85	0	0	0	3,894	3,979	85	40	45
: Lead Partnership NHS Children's Services Area Wide	0	0	0	417	417	0	417	417	0	(1)	1
PRIMARY CARE	0	0	0	47,170	47,170	0	47,170	47,170	0	0	0
ALLIED HEALTH PROFESSIONALS				5,131	5,062	(69)	5,131	5,062	(69)	(60)	(9)
MANAGEMENT AND SUPPORT COSTS	7,034	6,516	(518)	1,833	1,661	(172)	8,867	8,177	(690)	(635)	(55)
CHANGE PROGRAMME	1,025	953	(72)	964	964	0	1,989	1,917	(72)	(50)	(22)
TOTAL	119,469	122,076	2,607	123,696	123,720	24	243,165	245,796	2,631	2,805	(174)
Return Hosted Over/Underspends East	0	0	0		0	(119)			(119)	(12)	(107)
Return Hosted Over/Underspends South	0	0	0		0	(110)			(110)	(11)	(99)
Receive Hosted Over/Underspends South	0	0	0		0	105			105	82	23
Receive Hosted Over/Underspends East	0	0	0		0	17			17	105	(88)
REVISED PROJECTED OUTTURN	119,469	122,076	2,607	123,696	123,720	(83)	243,165	245,796	2,524	2,969	(445)

2019-20 Budget Monitoring Report – Detailed Variance Analysis per service

Appendix B

	Budget £000's	Outturn £000's	Over/ (Under) Spend Variance £000's	
COMMUNITY CARE AND HEALTH	68,215	69,109	894	
Locality Services	30,015	30,051	36	<p>Older People permanent care homes - projected overspend of £0.089m based on 816 placements. Respite care is projected to be online.</p> <p>Income from Charging Orders - projected over recovery of £0.200m'</p> <p>Independent Living Services :</p> <ul style="list-style-type: none"> * Direct Payment packages- projected overspend of £0.105m on 65 packages. * Residential Packages - projected overspend of £0.012m based on 35 packages. * Community Packages (physical disability) - projected overspend of £0.148m based on 49 packages <p>NHS Packages of Care - projected underspend of £0.094m due to use of supplementary staffing offset by slippage in other packages.</p> <p>District Nursing - projected underspend of £0.055m due to vacancies.</p>
Community Care Service Delivery	26,081	27,164	1,083	<p>Care at home</p> <ul style="list-style-type: none"> - in house service - projected overspend of £0.240m based on the current level of contracted costs remaining until the year end. Care at home staff have been incurring additional hours as there are moratoria on four of the purchased care providers. - Purchased Care at home - projected overspend of £0.290m. This is after reducing the budget by £0.500m to reflect the agreed 19-20 saving and assumes that the number of hours provided will reduce by 50 per week until the end of 19-20. It also assumes a refund from a provider in relation to an ongoing query on their costs. <p>Direct Payments - projected underspend of £0.042m based on 31 packages continuing until the year end.</p> <p>Transport costs - projected overspend of £0.072m due to increase in staff mileage within care at home.</p> <p>Admin costs - projected overspend of £0.091m mainly due to mobile phone equipment.</p> <p>Supplies and Services - projected overspend of £0.133m in relation to uniforms and other supplies.</p> <p>Voluntary Organisations - projected overspend £0.088m mainly in relation to the Alzheimer service.</p>

	Budget £000's	Outturn £000's	Over/ (Under) Spend Variance £000's	
Rehabilitation and Reablement	3,711	3,591	(120)	<p>Employee costs - projected underspend £0.157m due to vacancies.</p> <p>Intermediate Care and Rehab Models of Care - projected to overspend by £0.247m which is the full year funding impact.</p> <p>Aids and Adaptations - projected underspend of £0.200m per the approved recovery plan</p>
Long Term Conditions	6,038	5,974	(64)	<p>Ward 1 - projected overspend of £0.279m due to the use of supplementary staffing.</p> <p>Ward 2 - projected underspend of £0.010m assuming £0.504m of funding transfers from East HSCP in relation to Kirklandside patients.</p> <p>Elderly CMHT - underspend of £0.061m due to vacancies.</p> <p>Carers Act Funding - projected underspend of £0.268m based on the committed spend. This could fluctuate depending on the volume of carers' assessments undertaken and the level of demand/services identified from these assessments. This underspend will be used in the first instance to cover the projected overspend on care home respite placements.</p>
Integrated Island Services	2,370	2,329	(41)	Outwith the threshold for reporting
MENTAL HEALTH SERVICES	76,122	77,430	1,308	
Learning Disabilities	18,938	20,155	1,217	<p>Residential Packages - projected overspend of £0.355m based on 41 current packages.</p> <p>Community Packages (inc direct payments) - projected overspend of £0.947m based on 296 current packages less 3.75% invoice variances. The projection assumes savings of £0.490m will be achieved (£0.201m achieved to date) and that any new packages or increases to current packages will be cost neutral. The direct payments projection is based on 41 current packages with a net increase of 2 to the year end less £0.102m recovery of unspent balances.</p> <p>Employee costs - projected underspend £0.083m mainly due to vacant posts</p>
Community Mental Health	6,065	5,899	(166)	Employee costs - projected underspend £0.134m mainly due to vacant posts
Addictions	2,710	2,606	(104)	<p>Employee costs - projected underspend £0.120m due to vacant posts</p> <p>ADP - projected online position as any underspend will be carried forward into 2020/21.</p>

	Budget £000's	Outturn £000's	Over/ (Under) Spend Variance £000's	
Lead Partnership (MHS)	48,409	48,770	361	<p>Adult Community - projected underspend of £0.100m due to vacancies.</p> <p>Adult Inpatients- projected overspend of £0.620m due to a delay in closing the Lochranza wards.</p> <p>UNPACs - projected overspend of £0.399m which includes the charges from the state hospital (April - August 2019).</p> <p>LDS - assumed online pending completion of the relocation of services to Woodland View.</p> <p>Elderly Inpatients - projected overspend of £0.200m due to use of supplementary staffing after ward closures. This could fluctuate pending the finalisation of the elderly mental health bed redesign.</p> <p>Addictions - projected underspend of £0.025m due to vacancies.</p> <p>CAMHS - projected underspend of £0.228m due to vacancies.</p> <p>MH Admin - projected underspend of £0.155m due to vacancies..</p> <p>Psychiatry - projected overspend of £0.145m due the medical pay award and agency costs.</p> <p>MH Pharmacy - projected underspend of £0.132m mainly within substitute prescribing.</p> <p>Psychology- projected underspend of £0.253m due to vacancies.</p> <p>Action 15 - assumed online position</p>
CHIDREN'S AND JUSTICE SERVICES	35,671	36,931	1,260	
Intervention Services	4,111	4,211	100	<p>Employee costs - projected overspend £0.043m due to incremental drift.</p> <p>Third Party Payments - projected overspend in relation to advocacy and functional family therapy services.</p>

	Budget £000's	Outturn £000's	Over/ (Under) Spend Variance £000's	
Looked After & Accom Children	16,325	17,339	1,014	<p>Looked After Children placements - projected overspend of £0.203m based on the following:-</p> <p>Kinship - projected overspend of £0.071m. Budget for 339 placements, currently 352 placement but projecting 356 placements by the year end.</p> <p>Adoption - projected overspend of £0.001m. Budget for 74 placements, currently 74 placements.</p> <p>Fostering - projected overspend of £0.218m. Budget for 120 placements, currently 138 placements</p> <p>Fostering Xtra - projected underspend of £0.064m. Budget for 32 placements, currently 31 placements but projecting 30 placements by the year end.</p> <p>Private fostering - projected overspend of £0.041m. Budget for 11 placements, currently 12 placements.</p> <p>IMPACCT carers - projected underspend of £0.016m. Budget for 4 placements, currently 2 placements.</p> <p>Residential School placements including community packages - projected overspend of £1.101m. The projection is based on the current number of placements and estimated discharge dates for each placement based on the support from the mainstreamed Challenge Fund project. There are currently 22 placements (inc 2 secure w3hich will end in January). The projection assumes 4 discharges in December with the remaining 16 assumed to be still in a placement at the year end. There is no provision for any increase in placements.</p>
Fieldwork	4,713	4,838	125	<p>Employee costs - projected overspend of £0.102m in relation to non achieved payroll turnover. Various minor overspends on transport and the out of hours service.</p>
CCSF	322	288	(34)	Outwith the threshold for reporting
Criminal Justice	2,627	2,627	0	Outwith the threshold for reporting
Early Years	3,262	3,232	(30)	Outwith the threshold for reporting
Policy & Practice	3,894	3,979	85	Employee costs - projected overspend £0.087m due to the payroll turnover target not being met.
Lead Partnership (CS)	417	417	0	Outwith the threshold for reporting

	Budget £000's	Outturn £000's	Over/ (Under) Spend Variance £000's	
PRIMARY CARE	47,170	47,170	0	Outwith the threshold for reporting
ALLIED HEALTH PROFESSIONALS	5,131	5,062	(69)	Employee costs - projected underspend £0.069m due to vacancies.
MANAGEMENT AND SUPPORT	8,867	8,177	(690)	Projected underspend - this underspend relates to pressure funding awarded as part of the 2019-20 and the pressures have not yet arisen. This funding will be closely monitored and delegated to services as and when required.
CHANGE PROGRAMME & CHALLENGE FUND	1,989	1,917	(72)	Projected underspend - in employee costs due to vacancies and slippage in projects.
TOTAL	243,165	245,796	2,631	

Threshold for reporting is + or - £50,000

2019-20 Savings Tracker

Appendix C

Savings reference number	Description	Responsible Senior Management Lead	Deliverability Status at budget setting	Approved Saving 2019/20 £	Deliverability Status Month 7	Net Saving Achieved at Period 7 £
	Health and Community Care					
SP-HSCP-19-02	Roll out of multidisciplinary teams - Community Care and Health	Helen McArthur	Amber	55,000	Red	0
SP-HSCP-19-04	Day Centres - Older People	Helen McArthur	Green	38,232	Green	38,232
SP-HSCP-19-05	Deliver the Strategic Plan objectives for Older People's Residential Services	Helen McArthur	Green	130,350	Amber	0
SP-HSCP-19-09	Care at Home - Reablement Investment	Helen McArthur	Amber	500,000	Amber / Red	0
SP-HSCP-19-12	Assessment and Self Directed Support	Isabel Marr	Green	150,000	Amber / Red	0
NHS - HSCP-9	Packages of Care	Isabel Marr	Amber	150,000	Green	150,000
	Mental Health and Learning Disabilities					
SP-HSCP-19-01	Integration of the Learning Disability team	Jan Thomson	Amber	56,000	Green	56,000
SP-HSCP-19-07	Mental Health - Tarryholme / Trindlemoss (Council element)	Jan Thomson	Amber	328,000	Amber	150,000
NHS - HSCP-1	Trindlemoss (full year impact is £0.370m)* NHS element	Jan Thomson	Amber	250,000	Green	0
SP-HSCP-19-10	LD - Reduction to Sleepover Provision	Jan Thomson	Amber	215,000	Red	25,000
SP-HSCP-19-11	Reprovide Fergushill/Hazeldene at Trindlemoss & redesign commissioned services	Jan Thomson	Green	111,000	Green	0
SP-HSCP-19-06	Adult Community Support - Commissioning of Services	Jan Thomson / Julie Barrett	Green	388,000	Amber / Red	1,500
NHS - HSCP-4	UnPACs - 7% reduction*	R Ralston	Green	200,000	Amber / Red	0
NHS - HSCP-5	Substitute Prescribing - 5% reduction*	R Ralston	Green	135,000	Green	135,000
NHS - HSCP-3	Review of Elderly Mental Health Inpatients*	William Lauder	Green	727,000	Green	0
NHS - HSCP-6	See a 5th bed at Woodland View - MH inpatients*	William Lauder	Amber	90,000	Amber / Red	0

	Children, Families and Justice Services					
SP-HSCP-19-03	Fostering - reduce external placements.	Mae Henderson	Green	127,408	Amber	127,408
SP-HSCP-19-08	Children's residential placements (CF)	Mae Henderson	Amber	355,000	Amber / Red	0
	Partnership Wide					
SP-HSCP-19-13	Charging Policy	Lisa Duncan	Green	200,000	Green	200,000
NHS - HSCP-10	Reduce business admin services	Julie Davis	Green	50,000	Green	50,000
NHS - HSCP-11	ICF Project - Partnership Enablers	Michelle Sutherland	Amber	27,000	Green	27,000
NHS - HSCP-12	ICF Project - Buckreddan care home	Michelle Sutherland	Amber	16,000	Amber	8,000
NHS - HSCP-13	Uncommitted ICF Funding	Michelle Sutherland	Green	80,000	Green	80,000
SP-HSCP-19-20	Living Wage	n/a	Green	187,000	Green	187,000
NHS - HSCP-7	Resource Transfer to South Lanarkshire	n/a	Green	40,000	Green	40,000
SP-HSCP-19-14	19/20 impact of 18/19 part year savings	Stephen Brown	Green	113,000	Green	113,000
SP-HSCP-19-15	Respite	n/a	Green	200,000	Green	200,000
SP-HSCP-19-16	Payroll Turnover Target	Stephen Brown	Amber	500,000	Amber	208,333
SP-HSCP-19-17	Lean Efficiency Programme	Stephen Brown	Green	50,000	Amber	0
NHS - HSCP-2	Payroll Turnover Target - Mental Health *	Thelma Bowers	Amber	300,000	Green	300,000
NHS - HSCP-8	Payroll Turnover Target - Other Services	Thelma Bowers	Amber	365,000	Green	365,000
				6,133,990		2,461,473

Ref	Service Area	Action	Service Impact	IJB Support	Included in P8 Position £000's	Planned Impact £ 000's	Responsible Officer
Health and Community Care:							
1	Care at Home	Reduction in Care at Home Provision: - reduce weekly hours of purchased provision by between 50 and 100 hours per week, by closing cases for clients admitted to hospital. - review care packages with any reduction in hours closed to offset the overspend. - continue to review the actions of Independent Providers in the use of CM2000 for maximum efficiency - further roll out and embedding of reablement approach in CAH service to allow packages to be reduced	May lead to delays in care at home packages being delivered and may impact on hospital discharges and increase delayed discharges. May have impact on waiting list. Risk of this will be mitigated by ensuring resources are used efficiently, with a risk based approach to allocating resources.		225	200	Helen McArthur
2	Care Homes - Respite Placements	Health and Community Care Service to enforce a policy and criteria in relation to emergency respite in commissioned care home settings: - significant increase in emergency respite where in many cases residents are placed in long term care, action taken to fund long term placements in September - change of practice for social workers in relation to use of respite - provide clarity to commissioned care home providers that respite beds will be used for short term care to ensure expectations of service, care home and service user are aligned	Action has been taken to address current placements to ensure the service delivered is equitable, that the HSCP are appropriately financially assessing residents and that the commissioned care homes are funded for long term care placements. The appropriate use of emergency respite placements will be reinforced to the social work team. The longer term commissioning and use of respite provision for older people is being considered as part of the Care Home Strategy.	√	0	-	Helen McArthur
3	Equipment & Adaptations	Temporary reduction (2019-20 only) in the equipment and adaptations budget. - mirrors the reduction made in 2018/19 to assist with overall financial position, would not be sustainable on a recurring basis as provision of equipment fundamental to keeping people safe at home - priority for equipment provision will be: 1. support for end of life care 2. complete adaptations started or committed to in writing prior to tightened control of expenditure 3. maintain equipment and adaptations in situ and on which service users depend 4. provide essential equipment to support avoidance of hospital admission	Potential delays to equipment and adaptations for service users, this will be kept under review together with any waiting lists and impact on delivery of community based services, including monitoring the costs of any delays in supporting individuals to be supported in the community.		200	200	Helen McArthur

Ref	Service Area	Action	Service Impact	IJB Support	Included in P8 Position £000's	Planned Impact £ 000's	Responsible Officer
Mental Health and Learning Disabilities:							
4	Learning Disabilities	Prioritised Review of Adult Community Packages: <ul style="list-style-type: none"> - targeted reviews to be carried out immediately, reviews co-ordinated on a prioritised list with a focus on individuals moving service provider following the outcome of the tender exercise and with high cost packages being prioritised - will be supported with significant additional LD social work capacity with additional professional lead, additional social workers and the employment of agency staff to accelerate planned reviews - reviews will ensure the split of personal and non-personal care is appropriate and equitable (to ensure equity of provision and charging) - direct payments to be reviewed to progress claw-back of underspends - incorporates looking at clients where the service provided has been less than than commissioned to formalise re-alignment of care packages based on need. 	Service users will be reviewed by a dedicated review team, the outcome should ensure that all reviews are up to date and appropriate and equitable levels of care are being provided. This process may cause some anxiety for service users as there is an expectation that significant reductions can be made to care packages. No reduction will be made to care packages unless deemed to be safe and appropriate by the service, however there may be some resistance to change from service users, their families and advocates.	√	0	750	Thelma Bowers
5	Learning Disabilities	Trindlemoss development finalise the financial impact of the new service (LD day service, complex care unit and supported accommodation): <ul style="list-style-type: none"> - for 2019/20 require to plan to mitigate delay in savings being achieved - opportunities to further reduce cost of amalgamating day services - identifying supports required for service users in supported accommodation - policy in relation to eligibility and prioritisation for supported accommodation, model of care blueprint for other supported accommodation coming online 	The opening of the new service at Trindlemoss (originally planned August 2019) has been delayed due to delays in the building works, this has impacted on the timescales for service users and patients transferring. The service will require to be configured around the affordability of the care and support, taking into account the positive environment and the opportunities the shared accommodation space offers in terms of reducing existing high cost care packages.	√	0	tbc	Thelma Bowers
6	Learning Disabilities	Sleepovers - develop policy in relation to 24 hour care for Adults in the Community: <ul style="list-style-type: none"> - policy decision to not provide one to one 24 hour sleepover service where there are: <ul style="list-style-type: none"> * supported accommodation alternatives available; * opportunities for service users to share a service (will be identified by geographically mapping services); or * where technology supports can be provided supported by a responder service. - Recovery plan action and financial impact is based on a plan to deliver a responder service from the Trindlemoss supported accommodation to support removal of sleepovers in the area 	This will result in the removal of one to one 24 hour support from service users, an enhanced overnight service will be provided from Trindlemoss to support capacity for response. Individual service user safety will be a priority and the one to one support will only be removed where safe to do so.	√	0	128	Thelma Bowers
7	Learning Disabilities	Transition Cases (Adults aged 65+): <ul style="list-style-type: none"> - reviews undertaken jointly with LD and Older People's service which will deliver some savings, some work outstanding in relation to these reviews where changes to care packages have been identified - further action to scrutinise outcome of reviews and equity of service provision across client groups, particularly for high cost care packages which are not equitable with community care provided in Older People's services - requires a clear policy decision in relation to transitions of care and funding for community based supports <i>Note that there have been several reviews undertaken which indicate that savings will be made. These savings can be limited in some of the more complex care packages as care is required on a 24/7 basis.</i>	Service users are being reviewed with a view to reducing the cost of packages as the clients transition to the Older People's service. Some reviews for high cost community packages have identified individuals suitable for the criteria of long term care but resistance from service users to change from current care and support. If care packages cannot be reduced the IJB will be asked to agree a policy decision on the level of care provided in such cases.		0	134	

Ref	Service Area	Action	Service Impact	IJB Support	Included in P8 Position £000's	Planned Impact £ 000's	Responsible Officer
8	Adult Community Packages	Adult Resource Group no overall increase in care package provision: <ul style="list-style-type: none"> - ARG in place for Mental Health and Learning Disability care packages for approval, ARG will no longer be permitted to approve any increase to existing or new care packages unless there has been a reduction in service elsewhere - will require social workers to proactively review caseload and use finite resource available to support whole client group - arrangements will remain in place until the service brings the overall expenditure on community care packages back into line 	Service users assessed as requiring a service will have to wait until resource has been identified to fund the care package, this is equitable with waiting lists for other services where resources are limited. This may result in delays in supports being provided but will also ensure that the service is managing, directing and prioritising resources effectively.	√	0		Thelma Bowers
9	All	Self Directed Support: <ul style="list-style-type: none"> - exploring how to embed this alongside the asset based approach promoted through the HSCP <i>Thinking Different, Doing Better</i> experience into services to change how we deliver services and balance service user and community expectations - undertaking self-evaluation for North Ayrshire against good practice, this will include stakeholder engagement to develop future approach 	Positive impact to embed Self Directed Support, with a view to being realistic in managing expectations of services and service users. Address a perceived inequity in how services are delivered and how embedded SDS is across social care services.	√	0	-	Stephen Brown
Children and Families:							
10	Looked After and Accomodated Children	Children's External Residential Placements bring forward planned discharge dates: <ul style="list-style-type: none"> - overspend due to delays in bringing children back from expensive external residential placements due to timescales slipping, recovery action based on pulling forward all estimated timescales by one month and moving to planned level of 14 placements by March 2020 - scrutiny of detailed plans for individual children, to be reviewed alongside the internal children's houses to free up capacity to bring children back to NA sooner - close working with Education services as shared ambition and requirements to provide educational supports within NA - formalise and reinforce governance arrangements for approval of new external children's placements 	Transformation plan to support more looked after children in North Ayrshire is focussed on delivering more positive outcomes for Children. Accelerating plans to move children to different care settings is challenging for the service as these are sensitive complex cases.		286	200	Alison Sutherland

Ref	Service Area	Action	Service Impact	IJB Support	Included in P8 Position £000's	Planned Impact £ 000's	Responsible Officer
Other:							
11	All	Recruitment freeze non-front line posts: - hold recruitment to all vacant non-front line care posts, eg support services, admin support - partnership vacancy scrutiny group remains in place and will ensure posts are not approved for recruitment until the new financial year	Minimal impact on front line services but depending on where vacancies arise during the rest of the year could have an impact on the capcity of support services, in particular to respond to service requests. The HSCP vacancy scrutiny group will ensure consideration is given to the impact on services when recruitment is delayed for individual posts.		0	200	Caroline Whyte
12	All	Moratorium non-essential expenditure: - communication issued to all budget holders (social care and health) with an instruction to delay or cease any areas of discretionary spend (areas including supplies and services, training, third party payments etc) - finance teams will liaise with budget holders as part of regular engagement and budgets will be removed non-recurringly to allow target reduction to be met	Minimal impact on front line services but is a short term one-off approach to reducing expenditure.			184	Caroline Whyte
13	All	Systems improvements re care packages: - Extension of CM2000 to adult services which will enable payment to care providers based on actual service delivered, being rolled out to some providers in advance of new tender - finance working with services to review areas where service delivered differs from that commissioned to improve systems and basis of financial projections, this work also supports ongoing reviews - action plan in relation to improving projections and actions identified from recent internal audit report re Community Based Care, including streamlining systems and processes to remove duplication, scope for error and reliability of information	Significant work required to review systems across social care services where different approaches are used for different service areas, some areas involve duplication of information and systems. Work will result in more assurance re the information reported, including financial projections and will also ensure the partnership has assurance that we only pay for the direct care delivered.		0	-	Thelma Bowers/ Helen McArthur/ Caroline Whyte
TOTAL					711	1,996	

2019-20 Budget Reconciliation

Appendix E

COUNCIL	Period	Permanent or Temporary	£
Initial Approved Budget			95,067
Resource Transfer			23,112
ICF Procurement Posts - Transfer to Procurement	3	T	(85)
FPC under 65's Scottish Government Funding	3	P	702
Transfer to IT WAN circuit Kilwinning Academy	4	P	(3)
Waste Collection Budget	4	P	27
CLD Officer from ADP Budget to E & C	4	T	(31)
Transfer £10k to Communities for Youth PB	7	T	(10)
Challenge Fund Drawdown from Earmarked Funds	7	T	690
Period 8 reported budget			119,469

HEALTH	Period	Permanent or Temporary	£
Initial Approved Budget (based on month 9 of 2018-19)			145,425
Adjustments to reflect month 10 -12 of 2018-19 including non-recurring amounts			(1,845)
Opening baseline budget for 19-20			143,580
Resource Transfer			(23,112)
Superannuation Uplift	3	P	2,994
Voluntary Redundancy Scheme	3	P	271
Post from acute - PA to Clinical Nurse Manager, Long Term conditions	3	P	15
Post from acute - Clinical Nurse Manager, Long Term Conditions	3	P	34
Functional Electrical Stimulation Equipment from acute			10
Pharmacy Fees	3	P	19
HPV Boys Implementation	3	P	18
Action 15 (anticipated increase)	3	P	930
Post from Acute -Specialist Pharmacist in Substance Misuse	3	T	12
Old age liaison psychiatrist from acute	3	P	108
Patient Transport Service	3	P	49
Infant feeding nurse	3	T	41
Assoc Medical Director responsibility payment to Medical Director	3	T	(24)
Associate Medical Director sessions to the Medical Director	3	T	(71)
Contribution to the Technology Enabled Care (TEC) project	3	T	(50)
Superannuation Uplift Overclaimed	4	P	(270)
Action 15 overclaimed	4	T	(485)
Prescribing Reduction	5	P	(550)
Medical Training Grade Increase	5	P	51
Admin Transfer from South HSCP	6	P	19
NMAHP Clinical Lead	6	T	16
Woodland View – Hairdressing transfer from South			12

SLA Superannuation uplift			79
Period 8 reported budget			123,696
GRAND TOTAL			243,165