

ARGYLL AND BUTE HEALTH AND SOCIAL CARE PARTNERSHIP
REVENUE BUDGET MONITORING SUMMARY - YEAR TO DATE POSITION AS AT 30 JUNE 2020

APPENDIX 1

Reporting Criteria: +/- £50k or +/- 10%

For information:

The Council don't do monthly based accrual accounting, whereas Health do.

On the Council side, there may be a mismatch between year to date actual and budgets, due to timing differences as to when invoices are paid.

Health do monthly based accrual accounting, therefore, you should see a correlation in the year to date position and the year end outturn position.

Service	Actual £000	Budget £000	Variance £000	% Variance	Explanation
COUNCIL SERVICES:					
Chief Officer	523	824	301	36.5%	The YTD variance is due to the over-recovery of agreed vacancy savings (£339k) as well as underspends on central repairs partially offset by slippage on the delivery of agreed efficiency savings (£69k).
Service Development	76	77	1	1.3%	Outwith reporting criteria.
Looked After Children	1,537	1,584	47	3.0%	Outwith reporting criteria.
Child Protection	403	633	230	36.3%	The YTD underspend reflects lower than expected demand for contact and welfare services as well as underspends on staffing costs in area teams. The YTD position also includes outstanding accruals from 2019-20 which have not yet been invoiced which is further skewing the YTD position.
Children with a Disability	150	191	41	21.5%	The YTD underspend is as a result of outstanding accruals from 2019-20 as well as the impact on services of Covid 19 and consequent fluctuations in the timing of payments to providers.
Criminal Justice	17	68	51	75.0%	The YTD underspend reflects underspends on staffing, as well as minor underspends on payments to other bodies, printing & stationery and staff travel costs.
Children and Families Central Management Costs	452	420	(32)	(7.6%)	Outwith reporting criteria.
Older People	6,446	5,934	(512)	(8.6%)	The YTD overspend is mainly due to slippage on the delivery of agreed savings (£405k) and higher than budgeted demand for Homecare. This is offset by underspends in Telecare and a YTD underspend across the CHP budgets due to the reduced admission volume as a result of covid-19. The full year forecasts for the external residential care budgets have been adjusted based on a gradual return to normal operations over the course of the year.
Physical Disability	648	473	(175)	(37.0%)	The YTD overspend is mainly due to demand driven overspends on third party payments in supported living and residential placements, slippage on agreed savings (£7k) and lower than expected income from fees and charges.
Learning Disability	3,216	2,660	(556)	(20.9%)	The YTD overspend is due to service demand in supported living and residential care as well as slippage on agreed savings (£261k).
Mental Health	423	494	71	14.4%	The YTD position is currently underspent however the forecast year end outturn for mental health services is a £42k overspend. The YTD position is mainly due to outstanding accruals not yet invoiced for and is also impacted by fluctuations in the timing of payments to providers.
Adult Services Central Management Costs	84	12	(72)	(600.0%)	The YTD overspend is due to the YTD slippage on agreed savings (£89k). Offset partially by various minor underspends.
COUNCIL SERVICES TOTAL	13,975	13,370	(605)	(4.5%)	

Service	Actual £000	Budget £000	Variance £000	% Variance	Explanation
HEALTH SERVICES:					Explanation
Community & Hospital Services	14,661	13,634	(1,027)	(7.5%)	COVID related expenditure and shortfalls against savings targets
Mental Health and Learning Disability	3,435	3,551	116	3.3%	Vacancies and reduced non-pay spend due to suspension of services
Children & Families Services	1,883	1,906	23	1.2%	Outwith reporting criteria.
Commissioned Services - NHS GG&C - main SLA	16,272	16,439	167	1.0%	Reduction in cost per case activity
Commissioned Services - Other Cmnty & Hosp Svcs	942	952	10	1.1%	Outwith reporting criteria.
General Medical Services	4,858	4,439	(419)	(9.4%)	COVID related expenditure
Community and Salaried Dental Services	796	950	154	16.2%	Vacancies and reduced non-pay spend due to suspension of services
Other Primary Care Services	2,825	2,825	0	0.0%	Outwith reporting criteria.
Prescribing	4,815	4,885	70	1.4%	Prudent accrual assuming non achievement of saving target
Public Health	377	409	32	7.8%	Outwith reporting criteria.
Lead Nurse	513	390	(123)	(31.5%)	COVID related expenditure
Management Service	642	665	23	3.5%	Outwith reporting criteria.
Planning & Performance	507	427	(80)	(18.7%)	Savings targets not being achieved
Budget Reserves	0	(162)	(162)	100.0%	Savings targets not being achieved
Income	(299)	(430)	(131)	(30.5%)	Reduced cost per case activity chargeable to other Health Boards due to Covid
Estates	1,970	1,941	(29)	(1.5%)	Outwith reporting criteria.
HEALTH SERVICES TOTAL	54,197	52,821	(1,376)	(2.6%)	
GRAND TOTAL	68,172	66,191	(1,981)	(3.0%)	