

ARGYLL AND BUTE HEALTH AND SOCIAL CARE PARTNERSHIP
REVENUE BUDGET MONITORING SUMMARY - YEAR TO DATE POSITION AS AT 31 JULY 2023

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	(281)	(337)	(56)	16.6%	The YTD variance is as a result of profiling of vacancy savings as well as timing of payments to other services of the authority.
Service Development	134	133	(1)	(0.8%)	Outwith reporting criteria.
Looked After Children	2,227	2,268	41	1.8%	Outwith reporting criteria.
Child Protection	888	982	94	9.6%	Variance is as a result of staffing vacancies which have not yet been transferred to vacancy savings combined with demand for services across Third Party Payments.
Children with a Disability	240	245	5	2.0%	Outwith reporting criteria.
Criminal Justice	94	37	(57)	(154.1%)	Variance is as a result of timing of income receipt. Scottish Government grant income has been received slower than anticipated. This is partially offset by staffing underspends due to turnover and vacancies.
Children and Families Central Management Costs	896	1,035	139	13.4%	Variance is due to timing of receipt of grant income - in advance of anticipated expenditure - combined with budget profiling and timing of receipt of invoices for payments to health boards and rental costs. This is combined with payroll underspends which have not yet been transferred to vacancy savings.
Older People	12,231	12,102	(129)	(1.1%)	Overspend reflects demand within the care home placement budget and YTD overspends on employee costs due to use of agency staff in residential units and homecare.
Physical Disability	1,176	1,160	(16)	(1.4%)	Outwith reporting criteria.
Learning Disability	4,953	5,039	86	1.7%	The YTD variance is as a result of timing of payments to third parties combined with YTD over-recovery of income, again due to timing of income receipt.
Mental Health	920	880	(40)	(4.5%)	Outwith reporting criteria.
Adult Services Central Management Costs	166	232	66	28.4%	Variance is as a result of timing of payments to third parties.
COUNCIL SERVICES TOTAL	23,644	23,776	132	0.6%	
HEALTH SERVICES:					
Explanation					
Health & Community Care Services	14,962	14,977	14	0.1%	Overspending on agency nursing, medical & AHP costs being offset by vacancies
Acute & Complex Care Services	13,191	12,916	(274)	(2.1%)	Overspend on agency nursing, medical & AHP costs in both LIH & Mental Health Services
Children & Families Services	3,282	3,361	79	2.4%	Saving due to vacancies
Commissioned Services - NHS GG&C	24,669	24,644	(24)	(0.1%)	Outwith reporting criteria.
Commissioned Services - Other	1,365	1,436	71	4.9%	This variance is influenced by patients delayed on waiting lists with other NHS Scotland providers.
Primary Care Services inc Dental	8,814	8,862	49	0.6%	Outwith reporting criteria.
Other Primary Care Services	3,291	3,291	0	0.0%	Outwith reporting criteria.
Prescribing	8,575	7,199	(1,376)	(19.1%)	Increasing cost of drugs and amendments to drug tariff.
Public Health	582	607	25	4.1%	Outwith reporting criteria.
Lead Nurse	563	605	42	7.0%	Outwith reporting criteria.
Management Service	(308)	(309)	(1)	0.5%	Outwith reporting criteria.
Planning & Performance	998	926	(72)	(7.8%)	Adverse variance due to unachieved savings.
Budget Reserves	0	1,050	1,050	0.0%	Anticipated slippage on reserves and SG allocations.
Income	(652)	(613)	39	(6.4%)	Outwith reporting criteria.
Estates	3,549	3,494	(55)	(1.6%)	Adverse variance due to unachieved savings.
HEALTH SERVICES TOTAL	82,881	82,446	(435)	(0.5%)	
GRAND TOTAL	106,525	106,222	(303)	(0.3%)	

ARGYLL AND BUTE HEALTH AND SOCIAL CARE PARTNERSHIP
REVENUE BUDGET MONITORING FORECAST OUTTURN - AS AT 31 JULY 2023

APPENDIX 2

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

Service	Annual Budget £000	Forecast Outturn £000	Variance £000	% Variance	Explanation
COUNCIL SERVICES:					
Chief Officer	1,178	981	197	16.7%	Underspend is due to an over-recovery on vacancy savings combined with underspends on centrally held funds, printing & stationery and postages.
Service Development	494	486	8	1.6%	Outwith reporting criteria.
Looked After Children	7,896	7,869	27	0.3%	Outwith reporting criteria.
Child Protection	3,697	3,572	125	3.4%	Underspend is as a result of demand for contact and welfare services as well as forecast underspends in the Area Teams on payroll costs, payments to other bodies, travel and subsistence.
Children with a Disability	1,001	983	18	1.8%	Outwith reporting criteria.
Criminal Justice	224	200	24	10.7%	Underspend is as a result of staff vacancies and subsequent payroll underspends combined with underspends on travel and subsistence.
Children and Families Central Management Costs	3,867	3,849	18	0.5%	Outwith reporting criteria.
Older People	45,250	45,576	(326)	(0.7%)	Forecast overspend within the care home placement budgets and high utility costs within progressive care. This is partially offset by underspends in Homecare as a result of capacity issues which have reduced the volume of service provided.
Physical Disability	3,561	3,502	59	1.7%	The forecast underspend reflects known demand for Residential Placements partially offset by overspends on Supported Living and Respite due to demand.
Learning Disability	19,520	19,224	296	1.5%	Underspend reflects known demand for Residential Placements partially offset by overspends on Supported Living and Respite due to demand.
Mental Health	3,633	3,710	(77)	(2.1%)	Overspend reflects higher than budgeted demand for services in Supported Living and Residential Placements combined with overspends on staff costs due to agency.
Adult Services Central Management Costs	767	759	8	1.0%	Outwith reporting criteria.
COUNCIL SERVICES TOTAL	91,088	90,711	377	0.4%	
HEALTH SERVICES:					
Explanation					
Health & Community Care Services	44,807	45,007	(200)	(0.4%)	The adverse forecast variance is due to the cost of agency staffing in GP out of hours services
Acute & Complex Care Services	38,471	39,821	(1,350)	(3.5%)	The adverse forecast variance is due to the cost of agency staffing covering consultant and nursing vacancies and leave
Children & Families Services	10,368	10,068	300	2.9%	The favourable forecast variance is due to vacancies
Commissioned Services - NHS GG&C	73,932	73,932	0	0.0%	Outwith reporting criteria.
Commissioned Services - Other	4,409	4,409	0	0.0%	Outwith reporting criteria.
Primary Care Services inc Dental	27,136	27,136	(0)	(0.0%)	Outwith reporting criteria.
Other Primary Care Services	10,909	10,909	0	0.0%	Outwith reporting criteria.
Prescribing	21,964	24,464	(2,500)	(11.4%)	The adverse forecast variance is due to the impact of increased drug pricing & changes to the drug tariff.
Public Health	2,028	2,028	0	0.0%	Outwith reporting criteria.
Lead Nurse	1,856	1,756	100	5.4%	The favourable forecast variance is due to vacancies
Management Service	1,138	1,138	0	0.0%	Outwith reporting criteria.
Planning & Performance	2,725	2,925	(200)	(7.3%)	The adverse forecast variance is due to unachieved savings targets.
Budget Reserves	12,274	9,074	3,200	26.1%	The favourable forecast variance is due to expected slippage on reserves and SG allocations.
Income	(1,838)	(1,838)	0	0.0%	Outwith reporting criteria.
Estates	10,702	10,852	(150)	(1.4%)	The adverse forecast variance is due to unachieved savings targets.
HEALTH SERVICES TOTAL	260,881	261,681	(800)	(0.3%)	
GRAND TOTAL	351,969	352,392	(423)	(0.1%)	