

ARGYLL AND BUTE HEALTH AND SOCIAL CARE PARTNERSHIP
REVENUE BUDGET MONITORING SUMMARY - YEAR TO DATE POSITION AS AT 31 AUGUST 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	(221)	6	227	3783.3%	Variance due to over-recovery on vacancy savings (£203k) combined with underspends on centrally held funds.
Service Development	172	173	1	0.6%	Outwith reporting criteria.
Looked After Children	2,826	2,967	141	4.8%	Underspend is as a result of demand for fostering, kinship and adoption placements as well as additional income for provision of nursery meals. This is combined with payroll underspends due to vacancies.
Child Protection	1,153	1,261	108	8.6%	Variance is as a result of vacancies as well as underspends on travel and subsistence combined with demand for services across contact & welfare.
Children with a Disability	319	328	9	2.7%	Outwith reporting criteria.
Criminal Justice	106	169	63	37.3%	Underspend due to vacancies combined with underspends on payments to other bodies.
Children and Families Central Management Costs	1,148	1,201	53	4.4%	The YTD variance is due to timing of receipt of grant income.
Older People	16,477	15,625	(852)	(5.5%)	The YTD variance reflects increased 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	1,502	1,427	(75)	(5.3%)	The YTD overspend is due to demand driven overspends in Supported Living and Respite and an overspend on equipment purchases within the Integrated Equipment Store.
Learning Disability	6,537	6,705	168	2.5%	The YTD variance reflects reduced residential placements partially offset by demand for supported living.
Mental Health	1,235	1,226	(9)	(0.7%)	Outwith reporting criteria.
Adult Services Central Management Costs	296	302	6	2.0%	Outwith reporting criteria.
COUNCIL SERVICES TOTAL	31,550	31,390	(160)	(0.5%)	
HEALTH SERVICES:					
Explanation					
Health & Community Care Services	18,857	18,670	(187)	(1.0%)	Overspend due to agency nursing, medical & AHP costs, partly offset by vacancies
Acute & Complex Care Services	16,552	16,263	(289)	(1.8%)	Overspend due to agency nursing, medical & AHP costs in both LIH & Mental Health Services
Children & Families Services	4,142	4,212	70	1.7%	Saving due to service vacancies
Commissioned Services - NHS GG&C	30,868	30,905	37	0.1%	The YTD variance is outwith reporting criteria. There are delays in getting some cost per case data from GGC including oncology drug costs
Commissioned Services - Other	1,689	1,920	231	12.0%	The YTD variance is influenced by patients delayed on waiting lists with other NHS Scotland providers.
Primary Care Services inc Dental	11,050	11,032	(18)	(0.2%)	Outwith reporting criteria.
Other Primary Care Services	4,003	4,003	0	0.0%	Outwith reporting criteria.
Prescribing	10,620	9,079	(1,541)	(17.0%)	Increasing cost of drugs and amendments to drug tariff. National delays in prescribing data mean the majority of the costs are estimated based on prior months data and updates from the national FHS Execs Group.
Public Health	892	938	46	4.9%	Outwith reporting criteria.
Lead Nurse	687	761	74	9.7%	Saving due to service vacancies
Management Service	(99)	(86)	14	(16.2%)	Unachieved savings
Planning & Performance	1,229	1,172	(57)	(4.9%)	Unachieved savings
Budget Reserves	0	850	850	0.0%	Anticipated slippage on reserves and SG allocations.
Income	(854)	(766)	88	(11.5%)	Favourable variance due to seasonal income.
Estates	4,362	4,354	(7)	(0.2%)	Outwith reporting criteria.
HEALTH SERVICES TOTAL	103,995	103,307	(688)	(0.7%)	
GRAND TOTAL	135,545	134,697	(848)	(0.6%)	

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

Service	Annual Budget £000	Forecast Outturn £000	Variance £000	% Variance	Explanation
COUNCIL SERVICES:					
Chief Officer	551	75	476	86.4%	Forecast underspend is due to over-recovery on vacancy savings (£278k) combined with underspends on centrally held funds. I13
Service Development	490	481	9	1.8%	Outwith reporting criteria.
Looked After Children	7,866	7,670	196	2.5%	Forecast underspend is as a result of rreduced demand for fostering, kinship and adoption placements as well as on supporting young people leaving care. There is also an over-recovery on income from the Home Office for unaccompanied asylum seeking children. Partially offset by demand for external residential placements and payroll overspends in the children's houses.
Child Protection	3,681	3,542	139	3.8%	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	981	20	2.0%	Outwith reporting criteria.
Criminal Justice	224	215	9	4.0%	Outwith reporting criteria.
Children and Families Central Management Costs	3,765	3,755	10	0.3%	Outwith reporting criteria.
Older People	44,251	45,448	(1,197)	(2.7%)	The forecast overspend reflects demand driven overspends within the care home placement budgets and homecare. High staff costs across HSCP residential units due to agency cover are also contributing.
Physical Disability	3,553	3,627	(74)	(2.1%)	Overspend reflects higher than budgeted demand for Supported Living (£55k), Respite (£9k) and higher than budgeted equipment purchasing in the Integrated Equipment Service (£15k).
Learning Disability	19,486	18,963	523	2.7%	The forecast underspend reflects known demand for Residential Placements partially offset by overspends on Supported Living and Respite due to demand.
Mental Health	3,624	3,754	(130)	(3.6%)	Overspend reflects higher than budgeted demand for services in Supported Living (£48k) and Residential Placements (£114k). These are partially offset by an underspend on addictions service due to vacancies.
Adult Services Central Management Costs	2,595	2,576	19	0.7%	Outwith reporting criteria.
COUNCIL SERVICES TOTAL	91,087	91,087	0	0.0%	
HEALTH SERVICES:					
Explanation					
Health & Community Care Services	44,512	44,770	(258)	(0.6%)	The adverse forecast variance is due to the cost of agency staffing in nursing and GP out of hours services
Acute & Complex Care Services	38,367	39,417	(1,050)	(2.7%)	The adverse forecast variance is due to the cost of agency staffing covering consultant and nursing vacancies and leave
Children & Families Services	10,090	9,890	200	2.0%	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	27,131	27,131	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. Due to issues with the implementation of a new national system, robust prescribing data cannot be produced and the forecast is based on limited actual data
Public Health	2,075	2,075	0	0.0%	Outwith reporting criteria.
Lead Nurse	1,826	1,696	130	7.1%	The favourable forecast variance is due to vacancies
Management Service	1,107	1,107	0	0.0%	Outwith reporting criteria.
Planning & Performance	2,717	2,917	(200)	(7.4%)	The adverse forecast variance is due to unachieved savings targets.
Budget Reserves	15,393	12,493	2,900	18.8%	The favourable forecast variance is due to expected slippage on SG allocations and use of reserve funding.
Income	(1,838)	(1,838)	0	0.0%	Outwith reporting criteria.
Estates	10,712	10,834	(122)	(1.1%)	The adverse forecast variance is due to unachieved savings targets.
HEALTH SERVICES TOTAL	263,305	264,205	(900)	(0.3%)	
GRAND TOTAL	354,392	355,292	(900)	(0.3%)	