

ARGYLL AND BUTE HEALTH AND SOCIAL CARE PARTNERSHIP
REVENUE BUDGET MONITORING SUMMARY - YEAR TO DATE POSITION AS AT 31 OCTOBER 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	(87)	208	295	141.8%	Variance due to over-recovery of vacancy savings (£190k) and underspends on centrally held funding.
Service Development	242	244	2	0.8%	Outwith reporting criteria.
Looked After Children	4,213	4,327	114	2.6%	Underspend due to reduced demand for fostering, kinship and adoption placements and over-recovery of income for provision of nursery meals. This is combined with payroll underspends due to vacancies and absence.
Child Protection	1,696	1,817	121	6.7%	Saving from vacancies combined with demand for services across contact & welfare.
Children with a Disability	555	492	(63)	(12.8%)	The YTD variance reflects demand for service.
Criminal Justice	79	198	119	60.1%	Variance is as a result of payroll underspends due to vacancies and underspends on payments to other bodies.
Children and Families Central Management Costs	1,702	1,736	34	2.0%	Outwith reporting criteria.
Older People	23,914	22,851	(1,063)	(4.7%)	Overspend reflects demand within the care home placement budget and overspends on employee costs due to use of agency staff in residential units and homecare.
Physical Disability	1,980	1,920	(60)	(3.1%)	Overspend reflects demand for service within the supported living budgets and overspending on purchases within the IES store. This is partially offset by underspends in the residential budget.
Learning Disability	9,231	9,610	379	3.9%	Saving reflects reducing demand for residential placements partially offset by demand for supported living.
Mental Health	1,640	1,608	(32)	(2.0%)	Outwith reporting criteria.
Adult Services Central Management Costs	457	605	148	24.5%	Saving is mainly due to YTD underspends on centrally held funds.
COUNCIL SERVICES TOTAL	45,622	45,616	(6)	(0.0%)	
HEALTH SERVICES:					
Explanation					
Health & Community Care Services	26,151	26,026	(125)	(0.5%)	Overspending on agency nursing, medical & AHP, partly offset by vacancies
Acute & Complex Care Services	23,429	22,952	(477)	(2.1%)	Agency nursing, medical & AHP costs in both LIH & Mental Health Services
Children & Families Services	5,795	5,938	143	2.4%	Saving due to service vacancies
Commissioned Services - NHS GG&C	44,684	44,663	(21)	(0.0%)	The YTD variance is outwith reporting criteria. There are delays in getting some cost per case data from GGC including oncology drug costs. The 23/24 inflationary uplift has yet to be nationally agreed, it is expected there will be no adverse impact.
Commissioned Services - Other	2,434	2,688	254	9.5%	The YTD variance is influenced by patients delayed on waiting lists with other NHS Scotland providers. Further detail has been requested from the provider Boards on expected surgery dates for these high cost low volume procedures
Primary Care Services inc Dental	16,358	16,439	81	0.5%	Outwith reporting criteria.
Other Primary Care Services	5,597	5,597	0	0.0%	Outwith reporting criteria.
Prescribing	14,529	12,788	(1,741)	(13.6%)	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	1,302	1,328	26	2.0%	Outwith reporting criteria.
Lead Nurse	956	1,064	108	10.1%	Saving relates to service vacancies
Management Service	490	555	65	11.7%	Saving relates to service vacancies
Planning & Performance	1,640	1,586	(54)	(3.4%)	Overspend due to unachieved savings
Budget Reserves	0	1,000	1,000	100.0%	Anticipated slippage on reserves and spend associated with SG allocations.
Income	(1,196)	(1,072)	124	(11.5%)	Seasonal income, variance is reducing now tourist season is dwindling.
Estates	6,470	6,358	(112)	(1.8%)	Overspend due to unachieved savings
HEALTH SERVICES TOTAL	148,639	147,910	(729)	(0.5%)	
GRAND TOTAL	194,261	193,526	(735)	(0.4%)	

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

Service	Annual Budget £000	Forecast Outturn £000	Variance £000	% Variance	Explanation
COUNCIL SERVICES:					
Chief Officer	792	323	469	59.2%	Underspend due to an over-recovery on vacancy savings (£278k) combined with underspends on centrally held funds, printing & stationery and postages.
Service Development	482	471	11	2.3%	Outwith reporting criteria.
Looked After Children	7,848	7,643	205	2.6%	Underspend due to demand for fostering, kinship and adoption placements as well as on supporting young people leaving care. Also an over-recovery on income from the Home Office for unaccompanied asylum seeking children. This is all partially offset by demand for external residential placements and payroll overspends in the children's houses.
Child Protection	3,676	3,394	282	7.7%	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	1,000	1,043	(43)	(4.3%)	Outwith reporting criteria.
Criminal Justice	224	110	114	50.9%	Forecast underspend is due to vacancies within the Criminal Justice team.
Children and Families Central Management Costs	3,718	3,689	29	0.8%	Outwith reporting criteria.
Older People	44,405	46,255	(1,850)	(4.2%)	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. These are partially offset by staffing underspends across ACM teams and internal residential units.
Physical Disability	3,539	3,661	(122)	(3.4%)	Overspend reflects higher than budgeted demand for Supported Living (£103k), Respite (£9k) and higher than budgeted equipment purchasing in the Integrated Equipment Service (£15k). These are offset slightly by a forecast underspends in the Residential Care and ACM Budgets.
Learning Disability	19,411	18,811	600	3.1%	Underspend reflects known demand for Residential Placements partially offset by overspends on Supported Living and Respite due to demand.
Mental Health	3,599	3,667	(68)	(1.9%)	Forecast overspend reflects higher than budgeted demand for services in Supported Living (£91k) and Residential Placements (£104k). These are partially offset by an underspend on addictions service and assessment and care management due to vacancies.
Adult Services Central Management Costs	2,395	2,019	376	15.7%	The forecast underspend is mainly due to underspends on centrally held funds and vacancies.
COUNCIL SERVICES TOTAL	91,089	91,086	3	0.0%	
HEALTH SERVICES:					
Explanation					
Health & Community Care Services	44,631	44,841	(210)	(0.5%)	The adverse forecast variance is due to the cost of agency staffing in nursing and GP out of hours services
Acute & Complex Care Services	38,995	40,185	(1,190)	(3.1%)	The adverse forecast variance is due to the cost of agency staffing covering consultant and nursing vacancies and leave
Children & Families Services	10,150	9,950	200	2.0%	The favourable forecast variance is due to vacancies
Commissioned Services - NHS GG&C	76,565	76,565	0	0.0%	The forecast variance is outwith reporting criteria.
Commissioned Services - Other	4,409	4,409	0	0.0%	The forecast variance is outwith reporting criteria.
Primary Care Services inc Dental	27,169	27,069	100	0.4%	The forecast variance is due to reduced non-pay spend.
Other Primary Care Services	10,909	10,909	0	0.0%	The forecast variance is outwith reporting criteria.
Prescribing	21,970	24,470	(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	2,189	2,189	0	0.0%	The forecast variance is outwith reporting criteria.
Lead Nurse	1,826	1,726	100	5.5%	The favourable forecast variance is due to vacancies
Management Services	1,593	1,543	50	3.1%	The forecast variance is outwith reporting criteria.
Planning & Performance	2,310	2,410	(100)	(4.3%)	The adverse forecast variance is due to unachieved savings targets.
Budget Reserves	12,880	10,130	2,750	21.4%	The favourable forecast variance is due to expected slippage on reserves and SG allocations.
Income	(1,838)	(1,888)	50	(2.7%)	Seasonal patient activity.
Estates	11,219	11,319	(100)	(0.9%)	The adverse forecast variance is due to unachieved savings targets.
HEALTH SERVICES TOTAL	264,977	265,827	(850)	(0.3%)	
GRAND TOTAL	356,066	356,913	(847)	(0.2%)	