

ARGYLL AND BUTE HEALTH AND SOCIAL CARE PARTNERSHIP
REVENUE BUDGET MONITORING SUMMARY - YEAR TO DATE POSITION AS AT 31 DECEMBER 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	42	487	445	91.4%	Saving due to vacancy savings combined with underspends on centrally held funding.
Service Development	337	343	6	1.7%	Outwith reporting criteria.
Looked After Children	5,608	5,842	234	4.0%	Saving is as a result of demand for fostering, kinship and adoption placements and over-recovery of income for nursery meals. This is combined with payroll underspends due to vacancies and long term absence.
Child Protection	2,327	2,508	181	7.2%	Saving as a result of vacancies combined with demand for services across contact & welfare.
Children with a Disability	697	664	(33)	(5.0%)	Outwith reporting criteria.
Criminal Justice	192	193	1	0.5%	Outwith reporting criteria.
Children and Families Central Management Costs	2,312	2,368	56	2.4%	The YTD variance is as a result of the receipt of grant income in advance of budget profile.
Older People	31,696	29,916	(1,780)	(6.0%)	Overspend reflects demand within the care home placement and homecare budgets and overspends on employee costs due to use of agency staff in residential units and homecare.
Physical Disability	2,539	2,485	(54)	(2.2%)	Variance reflects demand for service within the supported living and overspends on purchases within the IES store.
Learning Disability	12,208	12,641	433	3.4%	Saving reflects demand for residential placements partially offset by demand for supported living.
Mental Health	2,433	2,393	(40)	(1.7%)	Outwith reporting criteria.
Adult Services Central Management Costs	592	1,057	465	44.0%	Underspends on centrally held funds.
COUNCIL SERVICES TOTAL	60,983	60,897	(86)	(0.1%)	
HEALTH SERVICES:					
Explanation					
Health & Community Care Services	33,818	33,846	28	0.1%	Saving due to reduced cost per case activity with other Health Boards
Acute & Complex Care Services	30,386	29,790	(596)	(2.0%)	Overspend due to agency nursing, medical & AHP costs in both LIH & Mental Health Services
Children & Families Services	7,536	7,668	132	1.7%	Saving due to vacancies
Commissioned Services - NHS GG&C	58,490	58,490	0	0.0%	Assumed no adverse impact from SLA uplifts.
Commissioned Services - Other	3,402	3,587	184	5.1%	The 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	21,127	21,340	213	1.0%	Vacancies, mainly in Dental Services
Other Primary Care Services	7,488	7,488	0	0.0%	Outwith reporting criteria.
Prescribing	18,444	16,771	(1,673)	(10.0%)	Increasing cost of drugs and amendments to drug tariff. Whilst data is being made available, there is still a backlog in prescribing data and a requirement to rely on estimates for more than 2 months costs.
Public Health	1,599	1,624	25	1.5%	Saving due to service vacancies.
Lead Nurse	1,228	1,369	141	10.3%	Saving due to service vacancies.
Management Service	850	972	121	12.5%	Saving due to service vacancies.
Planning & Performance	2,003	1,916	(87)	(4.6%)	Unachieved savings
Budget Reserves	0	1,425	1,425	0.0%	Anticipated slippage on reserves and SG allocations.
Income	(1,527)	(1,420)	107	(7.5%)	Seasonal income, variance is reducing now tourist season is dwindling.
Estates	8,641	8,391	(250)	(3.0%)	Unachieved savings
HEALTH SERVICES TOTAL	193,488	193,258	(230)	(0.1%)	
GRAND TOTAL	254,471	254,155	(316)	(0.1%)	

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

Service	Annual Budget £000	Forecast Outturn £000	Variance £000	% Variance	Explanation
COUNCIL SERVICES:					
Chief Officer	934	473	461	49.4%	Underspend due to an over-recovery on vacancy savings (£248k) combined with underspends on centrally held funds.
Service Development	480	472	8	1.7%	Outwith reporting criteria.
Looked After Children	7,844	7,518	326	4.2%	Forecast underspend is as a result of demand for fostering, kinship and adoption placements and supporting young people leaving care. There is also an over-recovery on income from the Home Office for unaccompanied asylum seeking children. This is partially offset by demand for external residential placements and payroll overspends in the children's houses.
Child Protection	3,675	3,394	281	7.6%	Underspend is as a result of demand for contact and welfare services as well as forecast underspends in the Area Teams on payroll costs and payments to other bodies.
Children with a Disability	999	1,042	(43)	(4.3%)	Outwith reporting criteria.
Criminal Justice	224	172	52	23.2%	The forecast underspend is due to vacancies within the Criminal Justice team.
Children and Families Central Management Costs	3,709	3,682	27	0.7%	Outwith reporting criteria.
Older People	44,503	46,856	(2,353)	(5.3%)	Overspend reflects demand driven overspends within the care home placement budgets (£1.1m) and homecare (£1.6m). High staff costs across HSCP residential units due to agency cover. These overspends are partially offset by staffing underspends across ACM teams and underspends on payments to other services from the delayed discharge budgets.
Physical Disability	3,527	3,605	(78)	(2.2%)	Overspend reflects higher than budgeted demand for Supported Living and higher than budgeted equipment purchasing in the Integrated Equipment Service. These are offset slightly by a forecast underspends in the Residential Care budgets.
Learning Disability	19,368	18,786	582	3.0%	Underspend reflects known demand for Residential Placements partially offset by overspends on Supported Living and Respite due to demand.
Mental Health	3,594	3,635	(41)	(1.1%)	Outwith reporting criteria.
Adult Services Central Management Costs	2,231	1,452	779	34.9%	The forecast underspend is mainly due to underspends on centrally held funds and vacancies.
COUNCIL SERVICES TOTAL	91,088	91,087	1	0.0%	
HEALTH SERVICES:					
Explanation					
Health & Community Care Services	45,143	45,301	(158)	(0.4%)	The adverse forecast variance is due to the cost of agency staffing in nursing and GP out of hours services
Acute & Complex Care Services	39,519	40,526	(1,007)	(2.5%)	The adverse forecast variance is due to the cost of agency staffing covering consultant and nursing vacancies and leave
Children & Families Services	10,229	10,079	150	1.5%	The favourable forecast variance is due to vacancies
Commissioned Services - NHS GG&C	79,320	79,256	64	0.1%	Outwith reporting criteria.
Commissioned Services - Other	4,584	4,400	184	4.0%	Reduced activity due to delays in patients on Golden Jubilee waiting list
Primary Care Services inc Dental	27,230	27,080	150	0.6%	Underspend due to vacancies.
Other Primary Care Services	10,609	10,609	0	0.0%	Outwith reporting criteria.
Prescribing	22,326	24,526	(2,200)	(9.9%)	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	2,196	2,196	0	0.0%	Outwith reporting criteria.
Lead Nurse	1,844	1,654	190	10.3%	The favourable forecast variance is due to vacancies
Management Service	1,608	1,476	132	8.2%	The favourable forecast variance is due to vacancies
Planning & Performance	2,345	2,443	(98)	(4.2%)	The adverse forecast variance is due to unachieved savings targets.
Budget Reserves	6,293	3,993	2,300	36.5%	The favourable forecast variance is due to expected slippage on reserves and SG allocations.
Income	(1,894)	(1,994)	100	(5.3%)	Seasonal patient activity.
Estates	11,268	11,518	(250)	(2.2%)	The adverse forecast variance is due to unachieved savings targets.
HEALTH SERVICES TOTAL	262,620	263,063	(443)	(0.2%)	
GRAND TOTAL	353,708	354,150	(442)	(0.1%)	