

## 2018-19 Draft Budget and Indicative 2019-21 Budget

**Report to:** Board

**Date:** 29 March 2018

**Report by:** Kenny Dick, Head of Finance and Corporate Governance

**Report No.** B-38-2018

**Agenda Item:** 13

### **PURPOSE OF REPORT**

To present draft budget proposals for 2018/19 to the Board for approval and subsequent submission to the Sponsor Department.

To present indicative budgets for the financial years 2019/20 and 2020/21.

### **RECOMMENDATIONS**

That the Board:

1. Agrees the draft 2018/19 budget set out in this report (Appendix 1).
2. Agrees the draft 2018/19 Capital Plan (Appendix 2).
3. Agrees that all fees charged to regulated care service providers remain unchanged from 2017/18 rates.
4. Notes the projected budget position for 2019/20 and 2020/21

**Consultation Log**

Who	Comment	Response	Changes Made as a Result/Action
Senior Management	Chief Executive and Executive Director of Corporate and Customer Services		
Legal Services			
Corporate and Customer Services Directorate			
Committee Consultation (where appropriate)	Resources Committee 27.2.18	Agreed for submission to the Board	None
Partnership Forum Consultation (where appropriate)			
<b>Equality Impact Assessment</b>			
Confirm that Involvement and Equalities Team have been informed	YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/>	
EIA Carried Out	YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/>	
If yes, please attach the accompanying EIA and appendix and briefly outline the equality and diversity implications of this policy.	The budget is the expression of corporate and business plans in financial terms. Specific plans, expenditure and income proposals and the policies on which the budget is based should all have been equality impact assessed where appropriate.		
If no, you are confirming that this report has been classified as an operational report and not a new policy or change to an existing policy (guidance, practice or procedure)	Name: Kenny Dick Position: Head of Finance and Corporate Governance		
Authorised by Director	Name: Gordon Weir	Date: 17 February 2018	

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## 1.0 INTRODUCTION

### 1.1 Corporate Plan Reference

The budget is developed to support the achievement of the strategic objectives set out in the report “Developing a new Corporate Plan for the Care Inspectorate” considered by the Board on 17 January 2018.

### 1.2 Background

1.2.1 The Care Inspectorate’s new financial year commences on 1 April 2018 and there is a requirement to have in place an agreed budget before that date. This budget is then used as the basis for measuring financial performance throughout the year. The budget must be agreed by the Care Inspectorate Board and by the Sponsor Department for funding purposes.

1.2.2 There was an unexpected in-year change to the Care Inspectorate’s recurring grant in aid during 2017/18. The expectation was that recurring grant in aid would be circa £21.600m but confirmation was not received until October 2017 with only £21.389m stated as available. The Scottish Government had made an adjustment of £0.230m to our cash grant in aid figure to account for non cash items (depreciation). This adjustment was queried and agreement has been reached with Scottish Government Health Finance that although it is too late to adjust the 2018/19 grant in aid at this stage the position will be revisited as part of a mid year budget review. This budget is therefore based on the £21.389m we expect to be confirmed for 2018/19. However, there is an expectation that an additional £0.230m will be reinstated as recurring grant in aid when the mid year budget review takes place. This would partially relieve some of the financial pressure the Care Inspectorate is under. Additional recurring grant in aid of £0.325m has been agreed by the Cabinet Secretary for Justice to support scrutiny and improvement of Community Justice. Additional temporary grant in aid of £1.020m is to be provided to support our business and digital transformation projects. There will be previously planned use of £0.357m of our General Reserve balance to support the final year of the physical activity in care homes (CAPA) project. There is insufficient funding available to support all budgeted expenditure (particularly the business and digital transformation projects and a necessary investment in ICT infrastructure) therefore the budget must be partially funded by drawing on the General Reserve balance. The Resources Committee has previously agreed to work to a revised target General Reserve balance of 1% of gross controlled expenditure.

1.2.3 The Scrutiny and Improvement Plan 2018/19 has been developed within the resources identified for scrutiny and assurance in this draft 2018/19 budget (Appendix 1).

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## **2.0 DRAFT 2018/19 BUDGET COMPILATION**

The draft budget is shown in Appendix 1 (“Draft 2018/19 Budget” column).

Appendix 1 also shows the variances in cash and percentage terms in comparison to the agreed 2017/18 budget.

### **2.1 Staff Costs**

#### **2.1.1 Incremental Progression and Pay Award**

The salary related budget is based on the following:

- The 2018/19 remit for negotiating a pay award effective from 1 April 2018 has not been agreed yet. The budget assumes a 3% increase for staff on full time equivalent salaries below £36.5k and a 2% award for staff earning between £36.5k and £80k and a cash increase of £1.6k for the staff earning in excess of £80k per annum.
- All staff not at the top of their grade (and who perform satisfactorily) will progress by one incremental step with effect from 1 April 2018.
- The Scottish Government has advised that there is an expectation that all staff at the top of their pay scale or on a fixed salary will receive a 1% non consolidated payment. It is estimated this would cost £169k. This has not been included in the draft budget as it is considered unaffordable.

#### **2.1.2 Employer’s Pension**

Most Care Inspectorate staff contribute to the Tayside local government pension fund administered by Dundee City Council. The results of the latest triennial actuarial valuation to set the common employer’s contribution rate for financial years 2018/19, 2019/20 and 2020/21 are due imminently. The expectation is the employer contribution rate will remain unchanged at 17% and the draft and indicative budgets are based on this assumption

#### **2.1.3 Employers’ National Insurance**

Employers’ national insurance contributions are budgeted in accordance with the latest information available from Her Majesty’s Revenue and Customs (HMRC).

#### **2.1.4 Apprentice Levy**

The Apprentice Levy rate is unchanged from 2017/18.

#### **2.1.5 Staff Costs Slippage**

Staff cost slippage is a saving that arises through the normal turnover of staff i.e. the salary and on-cost saving associated with the delay between an employee leaving and the vacant post being filled. The draft base budget adopts

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the slippage assumptions of 3.50% (2017/18: 3.50%) for all staff excluding the Chief Executive and Directors where no slippage is assumed.

**2.1.6 Executive Team**

This budget comprises the Chief Executive and 3 Directors.

**2.1.7 Senior Managers**

This budget comprises Chief Inspectors, the Heads of ... posts and all other managers on grade CS1.

An additional Service Manager (grade CS2) has been added to the establishment to support scrutiny and improvement of Community Justice. The Scottish Government has agreed to provide additional funding to support this. At its meeting on 27 February 2018, The Resources Committee approved is requested to approve this change to the permanent establishment.

The budget for the previous (2017/18) financial year included two staff displaced as a result of the organisation restructure and a senior manager retained on a temporary basis. One of the displaced managers has been re-deployed to an established post; the other is now included in the "Displaced Staff" budget line. The temporary post ended during 2017/18.

**2.1.8 Admin and Professional Staff**

This budget includes changes made as a result of the Administration Review implemented during 2017/18.

**2.1.9 Specialist**

The Professional Adviser (Regulatory Systems Development) has been removed from the establishment. The draft budget reflects this saving.

**2.1.10 Strategic Inspectors**

The draft budget includes provision for 28 FTE (2017/18: 24 FTE) Strategic Inspectors.

It is intended to recruit one additional Strategic Inspector with resource planning and management experience as an alternative to seconding an appropriate individual from Audit Scotland. The secondment budget line has been adjusted to reflect this change.

An additional three FTE Strategic Inspectors will be recruited to support scrutiny and improvement of Community Justice. The Scottish Government has agreed to provide additional funding to support this.

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At its meeting on 27 February 2018, Tthe Resources Committee is requested to approved the above changes to the permanent establishment.

**2.1.11 Team Managers**

The draft budget includes 24 FTE Team Manager posts. The 2017/18 budget also included provision for 24 FTE Team Manager posts.

**2.1.12 Senior Inspectors**

The draft budget includes 24 FTE Senior Inspector posts (2017/18: 24 FTE). Senior Inspectors are intended to have 50% of the caseload of an Inspector and spend the remaining 50% of their productive capacity to provide support to their allocated Team Manager and Inspectors

**2.1.13 Inspectors**

Budgeted Inspector FTE has reduced by 1.4 FTE from the 2017/18 FE of 273.5 to 272.1 FTE. The budget saving from this has been re-directed to fund an increase of 2 FTE Practioner Inspectors (see 2.1.15 below).

Summary of Inspector Resource

	2017/18 FTE	2018/19 FTE
Regulated Care Service Inspection Plan	212.5	211.1
Complaints	38.0	38.0
Registration	22.0	22.0
Trade union duties	1.0	1.0
<b>Total</b>	<b>273.5</b>	<b>272.1</b>

**2.1.14 Grant Funded Posts**

The budget includes the staff employed to deliver the final stages of the physical activity in care homes (CAPA) project.

**2.1.15 Practitioner Inspectors**

The Career Pathways pilot continues and the number of the new inspection posts of Practitioner Inspectors has been increased by 2 FTE from 4 FTE in 2017/18 to 6 FTE as the pilot is extended.

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**2.1.16 Displaced Staff**

There are 6 FTE staff shown in a new budget heading of “Displaced Staff”. These staff have been displaced as a result of reorganisation and staff structure reviews. Budget savings will accrue as these staff are re-deployed or appointed to established posts, are seconded or leave the organisation.

Two of the above staff are currently seconded out of the organisation with these secondments due to end part way through 2018/19. The secondment income (section 2.6.2) partially offsets the cost of these two displaced staff.

One of the displaced staff is working on the implementation of the new National Health and Social Care Standards and the Scottish Government has agreed additional funding to part fund this cost.

**2.1.17 Secondees (Inward)**

The secondees budget of £87k is intended to fund the secondments of:

- HMICS secondment (£28k)
- Secondments to support the Physical Activity in Care Homes grant funded project (£59k)

**2.1.18 Job Evaluation / Pay structure**

It is intended to revise the Care Inspectorate’s pay and grading structure and there is also a job evaluation exercise underway as a follow up to the senior management restructure implemented in 2016/17. An allowance of £80k is included in the budget to reflect the cost of this.

**2.1.19 Hired Agency Staff**

This budget of £990k (2017/18: £212k) is intended principally to take forward the digital transformation work (£878k) and the balance of £112k is allocated to ICT to retain contractors critical to the support of the PMS and RMS systems.

It should be noted that it is intended to attempt to recruit to the digital transformation team via temporary contracts as opposed to the more expensive route of agency staff in the first instance.

The ICT contractor budget is based on the assumption that PMS will only require support for the first 6 months of the year. Development of RMS will also be minimised reducing reliance on the contractor. As a result this element of the agency staff budget has been reduced by £100k when compared to 2017/18.

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### 2.1.20 Training, Courses and Conferences

This budget of £516k is intended to fund the staff development programme, the career pathways pilot and cohorts undertaking the new Professional Development Award (PDA).

### 2.1.21 Other Staff Costs

This budget of £90k has been held at the same level as 2017/18.

## 2.2 Accommodation Costs

### 2.2.1 Rent

The rent arrangements for Care Inspectorate properties have been analysed to set the 2018/19 rent budget at £958k. This represents a reduction of £133k when compared to 2017/18 due to the full year impact of our recent estates rationalisation coming to fruition.

### 2.2.2 Rates

The rates budget for each property has been reviewed. An increase has been applied to the revised rates figures where appropriate as per advice from our property advisors. The rates budget is £421k which is £62k lower than the 2017/18 budget as a result of the full year impact of the estates rationalisation.

### 2.2.3 Other Property Costs

The Other Property Costs budget is £995k which is £463k lower than the 2017/18 budget. This significant reduction is mainly due to the removal of provisions for dilapidations and fit out work that was required in 2017/18 for the Hamilton and Aberdeen offices.

The full year impact of the estates rationalisation has also had an effect.

Included within the accommodation costs are costs that are subsequently recharged to the SSSC, OSCR and the Scottish Government.

## 2.3 Administration Costs

This budget of £2.413m has increased by £743k compared to 2017/18.

The significant increase is mainly due to the inclusion of £600k for professional fees associated with the digital transformation project and £100k for the implementation costs of a replacement for "Pulse" our payroll and HR management information system.

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This budget also includes £107k of costs associated with the Physical Activity in Care Homes (CAPA) grant funded project.

The above increases are partially offset by reductions in the budgets for postage £34k and professional fees £25k.

## **2.4 Transport Costs**

The draft budget includes a reduction of £100k for travel costs. This reduction is based on 2017/18 expenditure patterns which reflect the geographical alignment work and improvements in inspection planning.

## **2.5 Supplies & Services Costs**

The Supplies & Services budget has been increased by £800k compared to 2017/18.

The increase wholly relates to the investment required in our ICT infrastructure. This involves migrating to Windows 10, introducing Office 365 and an equipment refresh to ensure our staff can make full use of the new infrastructure, the new system and operating software.

## **2.6 Relevant Income**

### **2.6.1 Shared Services**

Work is underway to agree revised Service Level Agreements (SLAs) with the SSSC and OSCR. The draft budget assumes shared service income will remain at the same level as 2017/18.

### **2.6.2 Other Income**

The draft budget includes secondment income of £28k for current secondment agreements due to end part way through 2018/19. This apart, it is assumed other income will remain at the same level as 2017/18.

## **3.0 DRAFT BUDGET FUNDING POSITION**

### **3.1 Net Expenditure Funded by Grant in Aid and Regulatory Fees**

Net expenditure represents the amount to be funded by core grant in aid and fees charged to service providers. This is gross budgeted expenditure less income from recharges of shared costs and other income.

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We are expecting Scottish Government funding as follows:

	<b>£m</b>	
Cash grant in aid per prior year	21.389	
New Funding for IT Project	1.020	
Community Justice	0.325	tbc
Child protection	0.050	tbc
Adult Significant Case reviews		Awaiting response
National Care Standards	0.050	
	<hr/>	
	22.834	
Ring fenced DEL	0.230	
	<hr/>	
Total	<u>23.064</u>	

The reduction in cash grant in aid and the value of the ring fenced DEL (depreciation) is to be discussed at a mid year budget review with Scottish Government Health Finance. The Scottish Government has agreed to ensure a formal grant in aid letter will be provided before the start of the 2018/19 financial year.

It is assumed fee income will remain at the 2017/18 level of £11.850m. This provides a net expenditure funding figure of £34.684m. The draft budget shows net expenditure of £36.138m. Therefore there is a budget deficit of £1.454m and this will be funded by drawing on our General Reserve balance. Specific grant for CAPA was received in 2016/17 and has been carried forward in the General Reserve balance for 2017/18 and 2018/19. On this basis it was planned to fund £0.357m of CAPA expenditure through drawing on the Reserve. This leaves £1.097m of budget deficit to be funded by drawing on the Reserve.

The net expenditure position based on the draft 2018/19 budget is:

	<b>2017/18 Budget £000</b>	<b>Draft 2018/19 Budget £000</b>	<b>Variance £000</b>
Gross Expenditure	35,399	37,569	2,170
Less:			
Shared service charges	(1,292)	(1,291)	1
Miscellaneous income	(112)	(140)	(28)
<b>Net Expenditure</b>	<b>33,995</b>	<b>36,138</b>	<b>2,143</b>
<b>Funding Position:</b>			
Grant in Aid	21,600	22,834	(1,234)
Regulatory Fee Income	11,850	11,850	0
<b>Total Funding</b>	<b>33,450</b>	<b>34,684</b>	<b>(1,234)</b>
<b>Budget (Surplus) / Deficit</b>	<b>545</b>	<b>1,454</b>	<b>909</b>
<b>Draw on General Reserve:</b>			
CAPA	545	357	(188)
General expenditure		1,097	1,097

The Resources Committee agreed to change the General Reserve target parameters from a range of 2.5% to 3.5% of gross controlled expenditure to a target of maintaining a balance that represents a minimum of 1% of gross controlled expenditure. The draft budget is expected to result in a General Reserve balance that is 1.65% of gross controlled expenditure.

### 3.2 Fee Income

The fee rates for all service types are currently set at the statutory maximum with the exception of care home fees. It is not intended to increase the current fee charged to care home services in isolation from a strategic review of fees charged to all service types. Therefore the draft 2018/19 budget has been prepared on the basis that fee rates will remain unchanged from 2017/18.

### 4.0 CAPITAL PLAN 2018/19

The Care Inspectorate does not receive any funding specifically for capital expenditure and the capital plan submitted with this report does not infer any additional resources for 2018/19.

Capital expenditure is financed by using an appropriate amount of grant-in-aid intended for revenue purposes to fund the capital expenditure.

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Allied to the Digital Transformation project to replace our existing regulatory systems there is a need for an update of our ICT infrastructure and a significant refresh of ICT equipment. It is not clear at this stage how much of the £800k allowed for this in the draft budget will meet capitalisation criteria. Therefore the full £800k budget is included in the Capital Plan to obtain Committee Board approval to spend up to this amount on ICT infrastructure and equipment.

There are currently no other commitments to any planned capital projects in 2018/19 or subsequent years. Property related alterations and improvements may need to be treated as capital expenditure, requiring a contingency for unplanned expenditure of a capital nature.

Contingency expenditure is intended to provide an allowance to enable the Care Inspectorate to react to events such as equipment failures that require to be capitalised without the need to obtain retrospective approval from the Board and Sponsor Department. The contingency allowance is a reasonable estimate of the expenditure anticipated to be incurred during the year. Expenditure that exceeds the contingent amount agreed in the capital programme would require the appropriate approval.

Discussions are continuing with Scottish Government Health Finance on the most appropriate treatment of capital expenditure and the impact on our “cash” grant in aid.

The Capital Plan for 2018/19 is included as Appendix 2.

## **5.0 INDICATIVE BUDGETS FOR 2019/20 AND 2020/21**

Indicative budgets for 2019/20 and 2020/21, based on the draft 2018/19 budget, have been prepared and are shown in Appendix 3.

The significant assumptions used in the preparation of the indicative budgets are detailed in sections 5.1 to 5.6 below.

### **5.1 Incremental progression**

The indicative budgets assume that all staff not currently at the top of their salary scale will perform satisfactorily and will receive incremental progression.

### **5.2 Pay Award**

The indicative 2019/20 and 2020/21 budgets assume pay awards that are in line with the 2018/19 pay award assumptions set out in section 2.1.1.

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### 5.3 Employers' Charges

An actuarial evaluation of the Tayside Pension Fund is due and this will set the employer contribution rate for 2018/19, 2019/20 and 2020/21. It is assumed the rate the employers' pension contribution rate will remain at 17%.

No significant change in employer national insurance rates is assumed for 2019/20 or 2020/21.

The apprentice levy is assumed to be unchanged from 2018/19 assumptions.

### 5.4 Digital Transformation Costs

The indicative budget includes the cost and grant income profiling agreed with the Scottish Government. 2020/21 is expected to be the final year of the digital transformation project.

### 5.5 Payroll / HR Information Service Implementation

The 2018/19 draft budget includes provision of £100k for implementation costs for the replacement of "Pulse" our current payroll / HR information service. This cost is non recurring and is not carried forward to 2019/20 or 2020/21.

### 5.6 All Other Expenditure, Income and Funding

All other expenditure has been maintained broadly at the 2018/19 draft budget level adjusted for expenditure related to the CAPA project.

It has been assumed that grant in aid and fee rates will be maintained at the 2018/19 levels until 31 March 2021. However, it is hoped that the mid year budget review will address the unexpected reduction in cash grant in aid that was notified to the Care Inspectorate in October 2017.

## 6.0 BALANCING THE 2019/20 AND 2020/21 BUDGET

Based on this analysis; efficiencies, budget reductions and/or funding increases amounting to £0.543m in 2019/20 and £1.828m in 2020/21 are required to maintain a General Reserve balance of 1%. To achieve balanced budgets in 2019/20 and 2020/21 savings of £0.757m and £1.828m respectively are required. This is a cumulative saving of £2.585m over the two year period.

The impact of cash preserved funding is a significant issue to the development of balanced 2019/20 and 2020/21 budgets. If the Scottish Government agrees to reinstate the £230k cash grant in aid removed during 2017/18 this will only partially relieve these pressures.

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It will not be possible to deliver significant budget reduction from estates rationalisation in this period as there are limited lease break and lease end date opportunities. Budget reductions on discretionary spend have been made year on year and opportunities to make further savings will also be limited.

However, the following initiatives are expected to deliver efficiencies and cost reductions:

- Workforce Management Strategy
- Career pathways
- Agile development of scrutiny methodology and the associated ICT systems
- Intelligence strategy

The impact of these initiatives on the development of balanced 2019/20 and 2020/21 budgets will be regularly reviewed throughout 2018/19.

## **7.0 BUDGET RISKS AND SENSITIVITY ANALYSIS**

### **7.1 Pay Award**

The indicative 2019/20 budget includes the same pay award assumptions as the 2018/19 draft budget.

- Each 1% increase for staff earning below £36.5k costs £63k.
- Each 1% increase in the pay award to staff on other salaries will cost an additional £196k.

### **7.2 Employer Pension**

As noted in section 5.3 an actuarial evaluation of the Tayside Pension Fund is due and this will set the employers' pension contribution rates for 2018/19, 2019/20 and 2020/21.

- A 1% increase or decrease in the employer pension contribution rate will mean a change in employer pension costs of £212k. However, it is anticipated the employer contribution rate will remain at the current 17%.

### **7.3 Pay and Grading Review**

It is intended to review the Care Inspectorate's pay and grading system. There are also a number of posts affected by the recent restructure where job evaluation needs to be undertaken.

This presents a budget risk as there are likely to be transitional costs and a recurring change to the directly employed staff cost budget. The directly employed staff cost budget is 75% of the Care Inspectorate's gross total budget.

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#### 7.4 Scrutiny Methodology and Supporting ICT System Development

It is intended to develop our scrutiny methodology and the ICT system that supports the methodology using Agile development techniques.

This will require additional investment in new resources but is also likely to result in the need for significant redeployment of existing resources.

The resource requirements for this Agile development will extend over the full three year budget period relevant to this report.

#### 7.5 Grant in Aid

The indicative budgets assume grant in aid will remain at the 2018/19 level of £21.389m. Each 1% increase or decrease in grant aid will either lessen or add to the budget deficit by £214k.

#### 7.6 Fee Rates

Any increase to fees will be complex and dependent on an increase to statutory maximum fees but an average 5% increase to fee rates would generate additional income of £590k.

#### 8.0 BENEFITS FOR PEOPLE WHO EXPERIENCE CARE

Setting a budget and the subsequent monitoring of the budget to actual income and expenditure throughout the year ensures that the resources available to the Care Inspectorate are directed in accordance with corporate plans and objectives, with the ultimate aim of bringing benefits to people who experience care.

#### 9.0 CONCLUSION

This draft budget has been set with a view to maximising public assurance and benefits to people who experience care. This draft budget is closely aligned and is intended to support the development of a new Corporate Plan, the Scrutiny and Improvement Plan and the Care Inspectorate's overall aim of making a positive impact on the quality of services, while focussing and targeting scrutiny activity where it is most effective.

It is essential that the Care Inspectorate continues to identify and implement efficiencies in order to maintain and, where possible, accelerate progress on re-directing resources to where they are most needed.

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The indicative budgets for 2019/20 and 2020/21 demonstrate that without a funding increase, further efficiencies or cuts will be required to deliver a balanced budget. There is limited scope for savings from discretionary budgets and therefore the budget savings required will need to be sourced from other areas of the budget.

### LIST OF APPENDICES

**Appendix 1** - Draft 2018/19 Detailed Budget

**Appendix 2** - Draft 2018/19 Capital Plan

**Appendix 3** - Draft 2018/19 Budget and Indicative Budgets 2019/20 and 2020/21

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