

Subject:	2019-20 Year-end Financial Performance
Purpose:	To provide an overview of the IJB's financial performance for the year 2019-20 and the implications for the IJB's overall financial position.
Recommendation:	<p>It is recommended that the IJB:</p> <ul style="list-style-type: none"> (a) notes the overall integrated financial performance report for the financial year 2019-20 and the overall reported year-end overspend of £0.154m (after new earmarking); (b) notes that this position is after the allocation of £1.486m debt repayment budget from North Ayrshire Council, prior to this the position was an overspend of £1.640m; (c) approve the budget changes outlined at section 2.11; and (d) approve the required earmarking of £0.207m of reserves to reinstate specific ring-fenced Scottish Government funding.

Glossary of Terms	
NHS AA	NHS Ayrshire and Arran
HSCP	Health and Social Care Partnership
MH	Mental Health
CAMHS	Child & Adolescent Mental Health Services
RAG	Red, Amber, Green
UNPACS	UNPACS, (UNPlanned Activities) – Extra Contractual Referrals
NRAC	NHS Resource Allocation Committee
PAC	Performance and Audit Committee

1.	EXECUTIVE SUMMARY
1.1	This report provides an overview of the financial position for the partnership and outlines the unaudited year-end outturn position for 2019-20. The outturn is an overall year-end overspend of £0.154m after new earmarking. This position includes the £1.486m budget being held on behalf of the IJB by the Council for debt repayment, as this required to be transferred back to the IJB at the financial year-end. Prior to this transfer overall the IJB would have been £1.640m overspent.
1.2	The overall cash position is an underspend of £0.053m, from this £0.207m is required to be earmarked for future use, these funds will be held in IJB reserves. This results in a remaining deficit balance of £0.154m which will increase the debt owed to North Ayrshire Council.
1.3	The last reported position to the IJB in February 2020 highlighted a projected overspend of £0.055m (after re-allocation of the debt repayment budget), therefore the final outturn position is not significantly different.

	<p>The IJB financial position was challenging during 2019-20 with a projected overspend from early in the year, this led to a Financial Recovery Plan being approved by the IJB during the year to help work towards financial balance. The recovery plan was targeted at actions to reduce the overspend for the current year but also focused on actions which would address underlying recurring deficits in services to allow the IJB to move into the new financial year in a financially sustainable position.</p> <p>The financial position at month 10 recognised that it wasn't possible to bring the budget online as there would be a significant impact of short-term decisions and actions that would require to be taken to do this. Those actions would inevitably have had longer term consequences, both financially and for individual people's outcomes and would not necessarily address the areas where we continue to have financial and operational pressures.</p> <p>Instead the focus was on ensuring the final outturn position was limited to £1.5m, to ensure that there is no increase to the overall debt position at the year-end. Whilst the debt will increase by a relatively small amount at the year-end, the final position demonstrates that we successfully managed to maintain the financial position towards the year-end to limit the increase in the debt owed to the Council.</p> <p>However, it remains disappointing that the IJB will end the year with an increased debt owed to North Ayrshire Council. Confirmation was provided by the Council that the overspend will not be funded by North Ayrshire Council, therefore the debt will increase by £0.154m to a closing balance of £5.293m.</p>
1.4	<p>Overall the main pressure areas continue to be care at home, looked after children, learning disability care packages and elderly and adult inpatients within the lead partnership. Further work has been undertaken to establish, for the main areas where there has been a significant variation and movement during the year, the impact on the opening financial position for those services next financial year. A number of budget re-alignments were approved by the IJB in March as part of the approval of the 2020-21 budget to ensure services start the new financial year with a deliverable position and also to make the reporting of any variation from plans clearer.</p> <p>There were a number of unfunded areas in the budget for 2019-20 which were to be managed in-year within the overall financial position. These included Ward 1 at Woodland View, paid as if at work, the health visitor re-grade and the intermediate care and rehab model of care. All of these recurring pressure areas have been provided for on a recurring basis as part of the 2020-21 budget approved in March 2020.</p>
1.5	<p>The final unaudited IJB outturn position is adjusted to reflect the impact of Lead Partnership services. During 2019-20 agreement was reached that the outturn for all Lead Partnership services would be shared across the 3 partnerships on an NRAC basis. Prior to any reallocation across the Lead Partnerships, on a managed basis the North Ayrshire HSCP delivered an overall underspend of £0.186m for the services the HSCP are operationally responsible for delivering. The underspend in relation to North Lead Partnership services is not be fully attributed to the North HSCP as a share has been allocated to East and South HSCPs, similarly the impact of the outturn on East and South led services has been shared with North.</p>
1.6	<p>Financial balance has not been delivered in previous years, significant progress has been made during 2019-20 to ensure the ongoing financial sustainability of the IJB and this was reflected in the balanced budget for 2020-21 approved by the IJB in</p>

	<p>March. This work will continue and be built upon moving into the new financial year. This will need to be considered alongside the impact of COVID 19 and the need to redesign services taking full cognisance of the financial risks and opportunities which this presents.</p> <p>Key successes for 2019-20 include:</p> <ul style="list-style-type: none"> • Continue to demonstrate the IJB position being accounted for in a truly integrated way with resource shifting from the NHS budget to offset Social Care pressures; • Implemented the financial recovery plan and the actions therein contributed to a steady reduction to the forecast overspend through the year, despite new demands for services partly offsetting the financial impact of the plan; • Savings totalling £4.5m were delivered in-year, against an approved plan of £6.1m, with savings delivered in excess of those being assessed as low risk for delivery at the start of the financial year; • Progress with reducing the financial overspends specifically for care home and children's residential placements which will have a significant impact on the financial plans and sustainability for future years; • Further work has been undertaken to establish where there are areas where there has been a significant variation and movement during the year which has resulted in a re-alignment of the opening budget moving into 2020-21.
2.	2019-20 UNAUDITED BUDGET OUTTURN POSITION
2.1	<p>The report provides an overview of the financial position for the partnership and outlines the unaudited year-end outturn position for 2019-20.</p> <p>The report includes the following:</p> <ul style="list-style-type: none"> • Explanations of main areas of variance; • Movement in projected outturn position and plans to improve projections; • Update on progress with savings delivery; • Budget changes requiring IJB approval; • Impact of the outturn on IJB reserves position; • Lead partnerships and the impact of risk sharing; and • Updated information on the usage of set-aside resource.
	FINANCIAL OUTTURN
2.2	<p>Against the full-year budget of £253.792m there is a reported overspend of £0.154m, consisting of a year-end overspend of £1.250m in social care services and an underspend of £1.096m in Health delivered services. The position for social care services includes the £1.486m for debt repayment, as this required to be transferred back to the IJB at the financial year-end. Prior to this transfer overall the IJB would have been overspent, specifically social care services would have been £2.736m overspent and the partnership overall by £1.640m. This reported position is after the earmarking of funds for use in future years.</p> <p>The Integration Scheme outlines that there is an expectation that the IJB takes account of the totality of resources available to balance the budget in year, with funding losing its identity once delegated to the partnership. The 2019-20 financial year-end is the second where the IJB have been in a position to treat the budget in a truly integrated</p>

	<p>way with a demonstrable shift of resources from the NHS budget to offset Social Care costs.</p> <p>Appendix A provides the financial overview of the partnership position, this details the outturn on an HSCP managed basis, on an IJB delegated basis (following Lead Partnership recharge adjustments) and the final uncommitted surplus balance after accounting for new earmarked reserve balances.</p> <p>The sections that follow outline the significant variances in service expenditure compared to the approved budgets with detailed analysis provided in Appendix B.</p>
2.3	<p>Health and Community Care Services – Overspend £0.530m</p>
	<p>Against the full-year budget of £71.521m there is an overspend of £0.530 (0.7%). The main variances are:</p> <ul style="list-style-type: none"> a) Care home placements including respite placements – underspent by £0.089m. This position significantly improved during 2019-20 and the recurring reduction in the number of places will have a significant impact on the ongoing financial commitment for 2020-21. The care home budget has moved into a sustainable position and the opening position for the budget for 2020-21 will be an underspend. Charging order income over-recovered by £0.627m following a focus on improving the process to track the charging orders. b) Independent Living Services are overspent by £0.153m which is due to an overspend on physical disability care packages within the community and direct payments. There will be further work undertaken with the implementation of the Adult Community Support framework which will present additional opportunities for reviews and will ensure payment only for the actual hours of care delivered. The roll out of the CM2000 system for Adult services was postponed towards the year-end due to the Covid response. c) Packages of care are underspent by £0.088m which is due to delays in new packages offsetting the use of supplementary staffing for existing packages, this has significantly improved from the 2018-19 position. d) Care at home is overspent by £0.486m, significant progress was made during the year through the planned reviews which reduced the forecast overspend from nearly £1m to less than £0.5m at the year-end. An assumed number of hours potentially to be refunded following an internal review of the hours provided and an ongoing contractual issue with a commissioned provider is included in the outturn. The overspend for in-house services relates to providing additional hours to cover a service that a provider handed back and the in-house service had to increase capacity to ensure the safety of vulnerable service users within the community of the North Coast locality and also the need to facilitate patient discharges from Crosshouse Hospital. The planned action around reviews to reduce purchased care and maximise the capacity of the in-house service has reduced the ongoing overspend in care at home. There will be an opening overspend moving into 2020-21, this was considered and addressed as part of the budget approved for next year. e) Long Term Conditions (Ward 1), overspend of £0.303m which is mainly due to an overspend in employee costs to ensure staffing levels are at a safe level. This is a recurring pressure and funding is provided in the 2020-21 budget. Ward 2 was £0.013m overspent which was after receiving £0.504m of funding from East HSCP

	<p>for their patients. East have indicated their intention to reduce the number of commissioned beds, this is not anticipated to be implemented until the latter half of 2020-21 as the work to determine a mutually agreeable commissioning agreement.</p> <p>f) Community Care employee costs overspent by £0.136m due to supernumerary / unfunded posts, overtime and the non-achievement of payroll turnover. The 2020-21 budget has been realigned to ensure these posts are funded on a recurring basis.</p> <p>g) Locality services employee costs overspend by £0.342m due to a projected shortfall in payroll turnover targets. The payroll turnover target will be centralised for future years as some areas have historic targets which cannot be achieved whilst others overachieve, and it will be more transparent re the overall achievement of payroll turnover if managed centrally.</p> <p>h) Carers Act Funding underspent by £0.258m based on the planned spend. An allocation had previously been allocated to offset demand for care home respite placements.</p> <p>i) Intermediate Care (excluding Models of Care) underspent by £0.092m due to vacancies.</p> <p>j) Intermediate Care and Rehab Models of Care overspent by £0.246m which represents the full year funding impact of the model. The permanent funding of this service is addressed as part of the 2020-21 budget setting.</p> <p>k) Aids and adaptations underspent by £0.323m of which £0.200m was in line with the approved recovery plan and the balance due to a reduction in the number of occupational therapy assessments due to recruitment / staffing levels.</p> <p>l) Community Care income under recovered by £0.305m. This is mainly due to :</p> <ul style="list-style-type: none"> a. Community Alarm income under recovered by £0.201m, this represents a reduction in income. The income budget was increased in 2019-20 to reflect the new charge and removal of means testing, the budget will be reviewed alongside other income budgets and realigned as part of the 2020-21 budget coding. b. Care at Home and Day Care income under recovered by £0.132m. This is under review to establish if it will be a recurring under recovery or if is linked to changes in the delivery of care packages. <p>m) District Nursing is underspent by £0.109m due to vacancies.</p> <p>n) Integrated Island Services are underspent by £0.095m due to vacancies.</p>
2.4	<p>Mental Health Services – Overspend of £0.755m</p>
	<p>Against the full-year budget of £77.490m there is an overspend of £0.755m (1%). The main reasons for the overspend are:</p> <ul style="list-style-type: none"> • Learning Disabilities (exc Trindlemoss) – overspend of £1.618m of which £0.523m is in relation to community care packages, £0.346m for direct payments and £0.643m for residential placements. These overspends are partly offset by vacant posts. Community Learning Disability Care packages are proving to be one of the most challenging areas to address overspends, as the care packages are aligned to meet an individual's

assessed needs. The recovery plan included the prioritised review of all packages. Progress with reducing the financial commitment through reviews has been slower than planned due to the implementation of the Adult Community Support Contract and also a number of packages that were reviewed, particularly the higher cost packages, have concluded that no change is possible at this time. The 2020-21 budget for all adult care packages (LD, PD and MH) will be realigned with any projected underspends in other areas being used to reduce the LD projected overspend. 2020-21 savings relating to the implementation of the Adult Community Support Contract will be delayed as the full implementation of the CM2000 system has been postponed as providers and the service focus on the response to COVID-19.

- Trindlemoss – overspend of £0.286m which is due to the double running costs (Trindlemoss staffing and running costs and existing care packages) and also the delay in moving some residents into the facility. This will continue to be a pressure until all service users are able to move into Trindlemoss.
- Community Mental Health – underspend of £0.362m mainly due to vacancy savings and an underspend in care packages. The 2020-21 budget for all adult care packages (LD, PD and MH) will be realigned with any projected underspends being used to reduce the LD projected overspend.
- Addictions – is underspent by £0.118m due to vacant posts.
- Lead Partnership for Mental Health – overall underspend of £0.669m which consists of:

Overspends:

- Adult inpatients £0.549m - mainly due to the delay in closing the Lochranza ward on the Ailsa site. The ability to close Lochranza is dependent on discharging at least two patients from South Ayrshire. South HSCP have been advised that the Lochranza ward will close and are currently working on plans for the remaining patients, any projected ongoing costs will need to take into consideration staff redeployment costs.
- UNPACS £0.295m based on current placements. There are increased costs for the General Psychiatry service level agreement due to increased activity.
- Elderly inpatients £0.433m due to holding vacancies in relation to reconfiguring the wards. This resulted in using supplementary staff in the interim.

Underspends:

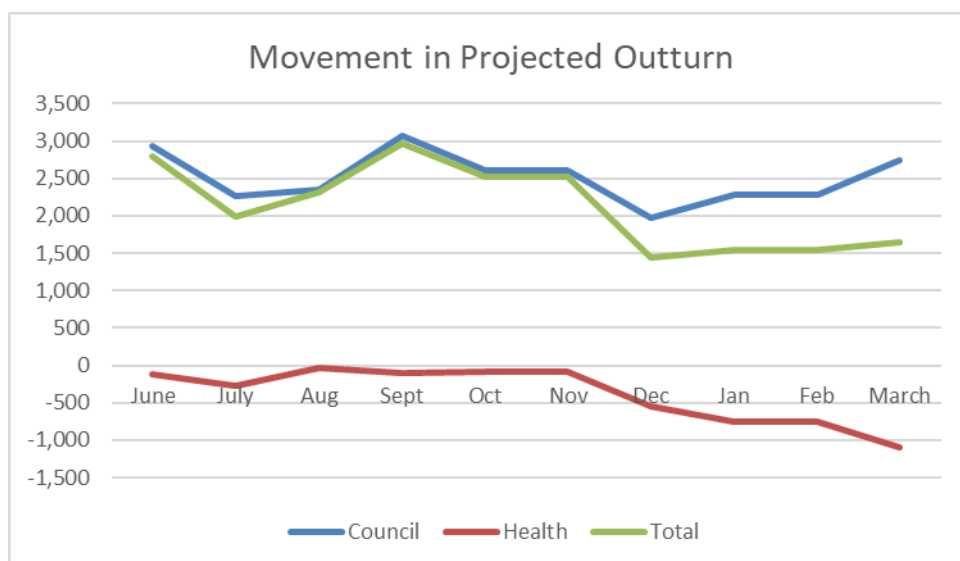
- Underspends in relation to vacancies and recruitment include CAMHS £0.190m, Psychology £0.369m, Adult Community Mental Health £0.145m, Psychiatry £0.304m and Mental Health Admin £0.187m. These are after substantial staff turnover targets and the settlement of the Medical Pay Award (£0.160m) which was not funded.

	<ul style="list-style-type: none"> • MH Pharmacy £0.130m underspend due to continued lower substitute prescribing costs. • Action 15 £0.274 underspend of which £0.211m is reallocated to East and South HSCP to carry forward in their reserves.
2.5	Children Services & Criminal Justice - Overspend £1.273m
	<p>Against the full-year budget of £35.392m there is an overspend of £1.273m (3.6%). The main reasons for the overspend are:</p> <ul style="list-style-type: none"> a) Residential Schools and Community Placements – overspend of £1.480m. At the end of the year there were 20 external residential placements and no secure placements. The service continues to work with housing colleagues to develop alternatives for older children in care to free up local care capacity to support the reduction in external residential placements. This work ties in with future plans to further reduce the requirement for residential placements to ensure the budget will be back into a sustainable position and on track to deliver further savings moving into 2020-21. Significant progress has been made to reduce the number of placements and this work has continued beyond the end of 2019-20. The significant overspend was reflective of the higher number of placements earlier in the financial year and the scale of this was not recoverable in-year. b) Looked After Children Placements – overspend of £0.149m due to the current demand for fostering, adoption and kinship placements. External placements were made during the year as there were no internal foster carers available. A recruitment campaign was undertaken early in the new year to attract more in-house foster carers to limit the ongoing requirement for external foster placements, however, the training and induction of new carers has been delayed due to COVID 19. There were 33 enquiries from January to the end of May 2020 and from that, to date, there are 12 who are proceeding to the next stage of the ‘virtual home initial visit’. c) Children with Disabilities – employee costs overspend £0.073m as the turnover target has not been achieved. d) Children with Disabilities Residential Placements – underspend of £0.197m due to a reduction in placements. This funding is required to be set aside on an ongoing basis to fund the ASN residential and respite service when it commences. e) Children with Disabilities care packages – overspent by £0.103m. This was highlighted as a risk during the year and progress is being made to record the care packages on Carefirst to improve the 2020-21 recording, projection and commitment information. f) Care Leavers – underspent by £0.081m based on the number of care leavers. g) Intervention Services – employee costs underspent by £0.144m due to vacant posts and some posts being funded via justice services.
2.6	Management and Support Services
	<p>Management and Support Services underspent by £2.342m which mainly relates to the re-allocation of the £1.486m for the debt repayment and budget pressure funding</p>

where spend commitments were delayed and therefore funding was not transferred to services in-year. This will require to be transferred into services for 2020-21.

2.7 Projected Outturn Movement

The projected outturn position has moved significantly through the year, the monthly movement is illustrated in the chart below:



This excludes the year-end transfer of the £1.486m set aside for debt repayment, to illustrate the changes in projections and the actual outturn throughout the year. Clearly the position has fluctuated over the year, partly due to the demand driven nature and high cost of some services. There was a steady stepped reduction in the overspend position from September then November onwards reflecting the implementation of the financial recovery plan and the actions therein having an impact on the ongoing commitment for the rest of the year. Thereafter there was a growth in social care costs and a steady reduction in health commitments, mainly due to increased demand and delays in savings delivery for social care offset by additional vacancy savings in health services.

The accuracy of financial projections overall has improved from the previous year nad during the year. However, there are still a number of areas where further improvements can be made. The finance teams are aware of these areas and have plans moving into next year to improve projections by learning from each other and developing specific action plans for each service area where improvements can be made.

2.8 Primary Care and Prescribing

Underspend of £0.147m relating to general medical services. It is the responsibility for the Health Board to fund prescribing as under the terms of the Integration Scheme the Health Board underwrites the prescribing risk across all three Ayrshire IJBs. The prescribing overspend was £1.281m and the budget was increased to cover this. Prescribing is a volatile budget and the current agreed approach is to minimise the risk exposure to variation and fluctuation across years with the Health Board retaining responsibility for any under or over spends.

2.9 Savings Progress

- a) The approved 2019-20 budget included £6.134m of savings.

RAG Status	Position at Budget Approval £m	Position at Period 12 £m
Red	-	0.256
Amber / Red	-	1.234
Amber	2.980	0.555
Green	3.154	4.089
TOTAL	6.134	6.134

- b) The main areas to note are:

- i) Red savings of £0.256m relating to reducing LD sleepovers (£0.190m), the LEAN efficiency programme and Buckreddan ICF Project were not delivered as planned and this is reflected in the overall outturn position; and
- ii) Some of the Amber / red areas are addressed in the 2020-21 budget e.g. the care at home budget realignment.
- iii) Whilst savings remain on the plan to be delivered during 2020-21 there may be further delays with implementation, for example the Adult Community Support Framework as the introduction of the CM2000 system is on hold as providers are focussing on COVID related service and staffing issues.

Appendix C provides an overview of the savings plan, this highlights that during 2019-20 a total of £4.465m of savings were delivered successfully.

The Transformation Board is in place to provide oversight and governance to the programme of service change. A focus of the Board is to ensure plans are in place to deliver savings and service change, with a solution focussed approach to bringing programmes back on track. Whilst some of our plans were put on hold at the end of the year due to Covid, the transformation plans will be re-mobilised at pace to ensure we taken any opportunities to join up the re-design services as they come back on line.

2.10 Budget Changes

The Integration Scheme states that *“either party may increase it’s in year payment to the Integration Joint Board. Neither party may reduce the payment in-year to the Integration Joint Board nor Services managed on a Lead Partnership basis....without the express consent of the Integration Joint Board”*.

Appendix D highlights the movement in the overall budget position for the partnership following the initial approved budget.

Reductions Requiring Approval:

The specific reductions the IJB are required to approve are:

- Insurance and property excess charges - £0.009m
- Medical discretionary points - £0.012m
- GP Inflation transferred to East - £0.024m*
- Joint store funding to South - £0.102m*

	<ul style="list-style-type: none"> • Iona/Lewis resource transfer for patients to South – £0.024m • Lochranza resource transfer for patients to East - £0.086m <p>* These transfers were previously agreed contributions to pressures included as part of the 2019-20 budget and represent the North contribution to pan Ayrshire services.</p> <p>It is recommended that the IJB approve the budget reductions outlined above.</p> <p>Future Planned Changes:</p> <p>An area due to be transferred in the future are the Douglas Grant and Redburn rehab wards from acute services to the North HSCP. The operational management of these wards has already transferred to the partnership, but the due diligence undertaken on the budget has highlighted a funding shortfall. The budget for these areas is included in the month 12 position to reflect the services devliered by North Ayrshire HSCP, the year-end shortfall has been resolved by the NHS temporariliy increasing the budget to match actual spend. It has been agreed with NHS Ayrshire and Arran that the financial responsibility will not transfer until balance is found. In the meantime, we are managing services and working to reduce the projected overspend prior to any transfer.</p>
2.11	<p>Reserves</p>
	<p>The IJB is established as a Local Government body therefore has the ability to hold reserve balances. Reserve balances can be held for the below purposes:</p> <ul style="list-style-type: none"> a) As a working balance to help cushion the impact of uneven cash flows; b) As a contingency to manage the impact of unexpected events or emergencies; and c) As a means of building up funds, often referred to as earmarked reserves, to meet known or predicted liabilities. <p>The position in North IJB is unique in that we hold a negative reserve balance which has been accumulated from previous year overspends, the negative reserve balance is offset by a creditor on the IJB balance sheet reflecting the debt owed to North Ayrshire Council.</p> <p>There is £1.486m of resource set aside out with the IJB delegated budget to repay the debt to the Council, at the financial year-end this budget was transferred back to the IJB but was used to offset the overspend rather than contribute towards debt repayment.</p> <p>There were funds specifically provided by the Scottish Government for priority areas for investment and there is a requirement to ring-fence these funds to be used for the purpose allocated, regardless of the timing of expenditure. A total of £0.207m requires to be earmarked within IJB reserves for the following:</p> <ul style="list-style-type: none"> • Mental Health Action 15 - £0.063m • Primary Care Improvement Fund - £0.144m <p>These funds require to be earmarked for future use. For the Lead Partnership services the IJBs have been allocated the appropriate share of unspent funds at the year-end to carry forward in respective IJB reserves.</p> <p>The overall impact on reserves is summarised in the table below:</p>

Opening Balance 1 April 2019 £m	Reserve Balance	Transfers Out £m	Transfer s In £m	Closing Balance 31 March 2019 £m
0.277	Earmarked	(0.277)	0.207	0.207
(5.139)	Unallocated General Fund	-	(0.154)	(5.293)
(4.862)	TOTAL	(0.277)	0.053	(5.086)

Confirmation was provided by the Council that the overspend will not be funded by North Ayrshire Council, therefore the debt will increase by £0.154m to a closing balance of £5.293m at 31 March 2020.

The £1.486m will continue to be set aside in future years to support the repayment of the debt.

2.13 **Lead Partnerships**

The final unaudited IJB outturn position is adjusted to reflect the impact of Lead Partnership services. During 2019-20 agreement was reached with the other two Ayrshire partnerships that in the absence of any service activity information and alternative agreed risk sharing arrangements that the outturn for all Lead Partnership services would be shared across the 3 partnerships on an NRAC basis. The underspend in relation to North Lead Partnership services is not fully attributed to the North IJB as a share has been allocated to East and South partnerships, similarly the impact of the outturn on East and South led services has been shared with North.

Further work is being taken forward to develop a framework to report the financial position and impact of risk sharing arrangements across the 3 partnerships in relation to hosted or lead service arrangements. This is to ensure the IJB are fully sighted on the impact for the North Ayrshire partnership. Progress with this work has been delayed by the requirement to focus efforts on the Covid response.

North Ayrshire HSCP

Services managed under Lead Partnership arrangements by North Ayrshire Health and Social Care Partnership are £0.669m underspent at the year-end. Full detail on the underspend is given in section 2.4 above. This position is shared across the 3 partnerships on an NRAC allocation basis and is reflected in Appendix A.

South Ayrshire HSCP

Services led by the South Partnership overspent by £0.136m. The Community Equipment Store was funded with an additional £0.280m as part of the budget for this year, however it continued to be a source of pressure and represents the majority of the overspend.

East Ayrshire HSCP

East HSCP acts as the lead partner for Primary Care and Out of Hours Community Response Services. The overall Primary Care Lead Partnership underspend of £0.490m is after taking account of additional costs totalling £0.439m within Primary Medical Services related to GP Practices in Difficulty which have handed back contracts.

Ayrshire Urgent Care Services (AUCS) underspent by £0.299m as a result of vacancies across the support teams.

Dental services continue to deliver services within their financial envelope and are underspent by £0.193m for 2019-20, mainly due to clinical and administration vacancies.

The Prison and Police Healthcare underspend £0.142m is largely due to staffing savings within the service.

2.14 **Set Aside**

The Integration Scheme makes provision for the Set Aside Budget to be managed in-year by the Health Board with any recurring over or under spend being considered as part of the annual budget setting process. The 2019-20 budget delegated by NHS Ayrshire and Arran includes the acute set aside resource of £31.807m, this is based on Information Services Division Scotland (ISD) data. The set aside allocation below highlights that North Ayrshire's use of the resource is £2.081m above the NRAC 'fair share'. There is an expectation that in the future the North Partnership will move towards its 'fair share'.

IJB	Set Aside 2019-20 £m	NRAC %	NRAC Budget Share 2019-20 £m	Over / (Under) NRAC Fair Share £m
East Ayrshire	26.161	32.4%	24.024	(2.137)
North Ayrshire	29.726	36.8%	31.807	2.081
South Ayrshire	24.828	30.8%	24.884	0.056
Total	80.715	100%	80.715	-

The acute directorate, which includes the areas covered by the set aside budget overspent by £11.5m.

A significant number of additional and unfunded beds were open throughout April to February 2020. Crosshouse and Ayr hospitals experienced a high level of demand and delayed discharges, which resulted in increased operational pressure and additional expenditure. These additional beds were largely closed by the 31st March as the Covid-19 mobilisation plan sought to minimise delayed discharges.

The Scottish Government's Health and Social Care Medium Term Financial Framework refers to system reform assumptions including material savings to be achieved from reducing variation in hospital utilisation across health and social care partnerships, with assumed efficiencies from reduced variation in hospital care coupled with 50% reinvestment in the community to sustain improvement. Furthermore, the Ministerial Strategic Group for Health and Community Care Review of Progress with Integration of Health and Social Care contained the proposal that delegated hospital budgets and set aside requirements must be fully implemented. Each Health Board, in partnership with the Local Authority and IJB, must fully

	<p>implement the delegated hospital budget and set aside budget requirements of the legislation, in line with the statutory guidance published.</p> <p>The full implementation of the set aside arrangements is key to delivering this commitment to planning across the whole unplanned care pathway and partnerships must ensure that set aside arrangements are fit for purpose and enable this approach</p> <p>This has not been achieved in Ayrshire and Arran during 2019-20. Preparatory work is well underway with the support of the Scottish Government, NHS AA and the other Ayrshire partnerships to progress and develop the set aside arrangements to fully implement the legislative requirement. This includes arrangements in relation to the use of Directions, Commissioning Plans and overall progression towards Fair Share allocations of resources.</p> <p>It was anticipated that 2020-21 would be used as a shadow year for these arrangements, however this work was put on hold due to the Covid response and the timescales for progressing this have not yet been agreed. This work will also be significantly impacted and need to be informed by the recovery phase of the Covid response and future plans for acute services and unscheduled care activity.</p>
2.15	<p>National Position</p> <p>Across Scotland Integration Joint Boards are facing similar financial challenges, whilst there are different individual local circumstances there are similarities with the factors contributing to financial pressures.</p> <p>At the time of collating the national position, due to the impact of Covid 19, some areas provided a provisional position however the final position is not expected to be significantly different. The total budget delegated for Health and Social Care services to IJBs across Scotland by the end of 2019-20 was £9.8bn.</p> <p>The interim year-end position for 2019-20 reports total pressures of £72.9m partly offset by underspends of £61.2m leading to a net overspend position of £11.7m. Increases in costs are partly offset by underspends as a result of staff vacancies and slippage in the implementation of new funding, these options provide only non-recurring financial relief and recurring financially sustainable strategies need to be identified across all IAs</p> <p>The outturns across the 31 Integration Authorities vary as follows:</p> <ul style="list-style-type: none"> • 5 IAs are reporting a break-even position; • 14 IAs are reporting net overspends totalling £46.1m ranging from £0.2m to £11.7m; • 12 IAs are projecting net underspends totalling £34.4m ranging from £0.02m to £14.4m. <p>Key highlights include:</p> <ul style="list-style-type: none"> • The challenge to deliver savings, in particular planned reductions in services not materialising due to increased demand being experienced • Increased activity of acute services

	<ul style="list-style-type: none"> • Additional demand for services and the increasing complexity of health and social care needs across older people, adult and children's services • The timeline to implement new models of service delivery taking longer than originally anticipated • Ongoing challenges associated with identifying further cost reduction and savings opportunities • Prescribing cost pressures; and • Staffing costs including the cost of locums. <p>With the exception of prescribing costs which in North Ayrshire are underwritten by the Health Board, these are all pressures recognised for the North Ayrshire IJB.</p> <p>The projected overspend at Q3 for all IAs was £54.3m this has reduced to £11.7m due to a number of actions including additional funding from NHS Boards and Local Authorities and agreed financial recovery plans. Additional funding has been required from partner bodies for those IAs with no contingency reserves or for areas where the contingency reserves have been fully utilised. 4 IAs remain in repayment arrangements with partners to repay a total of £17.4m, North Ayrshire is one of those IAs.</p> <p>Reserves are a key component for longer term financial stability. General practice advises that contingency reserves should be held at 2% of funding available, in the absence of reserves reliance will continue to be placed on each IA's Integration Scheme and additional contributions from partners to address unfunded cost pressures. The net movement on IA reserves is a decrease of £19m during 2019-20, from £158m to £139m (earmarked £107.2m, contingency £31.8m) this is due to a decrease of £23.8m in earmarked reserves. The contingency reserve represents only 0.3% of the total funding for IAs. 5 IAs do not have any reserves, 15 IAs do not have a contingency reserve and 1 IA has a negative reserve (North Ayrshire). 2 IAs have been able to reach the 2% contingency target, while others range from 0.1% to 1.59% of their available funding.</p>
3.	PROPOSALS
3.1	<u>Anticipated Outcomes</u>
	<p>The final outturn position for 2019-20 and the work services have undertaken to ensure financial recovery during the year are the building blocks for financial sustainability moving into 2020-21. The impact of this is built into the approved balanced budget for 2020-21.</p> <p>The focus during the year was to ensure the final outturn position was limited to £1.5m, to not increase the overall debt position at the year-end. Whilst the debt will increase by a relatively small amount at the year-end (£0.154m), the final position demonstrates that we successfully managed to maintain the financial position towards the year-end to limit the increase in the debt owed to the Council.</p> <p>The transformational change programme will have the greatest impact on the financial sustainability of the partnership, the IJB require to have a clear understanding of progress with plans and any actions that can be taken to bring the change programme into line, including the impact of the Covid response financially and on the delivery of the change programme.</p>
3.2	<u>Measuring Impact</u>

	The position reported is the unaudited year-end outturn position for 2019-20, further information will also be contained within the unaudited IJB annual accounts. Ongoing updates to the financial position will be reported to the IJB throughout 2020-21.
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4.	IMPLICATIONS
Financial:	The outturn is a year-end overspend of £0.154m after earmarking £0.207m of funds for future use, this is also after the transfer of the £1.486m debt repayment budget back to the IJB. The main areas of overspends and underspends are highlighted in the report.
Human Resources:	None
Legal:	None
Equality:	None
Children and Young People	None
Environmental & Sustainability:	None
Key Priorities:	None
Risk Implications:	<p>Within the outturn there are various over and underspends including the non-achievement of savings which have been taken into consideration in financial planning for 2020-21.</p> <p>The 2020-21 budget was set prior to the COVID-19 pandemic and this will inevitably impact on the plans outlined in the budget, including the achievement of savings.</p>
Community Benefits:	None

Direction Required to Council, Health Board or Both	Direction to :-	
	1. No Direction Required	
	2. North Ayrshire Council	
	3. NHS Ayrshire & Arran	
	4. North Ayrshire Council and NHS Ayrshire & Arran	√

4.	CONSULTATION
4.1	<p>This report has been produced in consultation with relevant budget holders and the Partnership Senior Management Team.</p> <p>The IJB financial monitoring report is shared with the NHS Ayrshire and Arran and North Ayrshire Council Directors of Finance after the report has been finalised for the IJB.</p>
5.	CONCLUSION
5.1	<p>It is recommended that IJB:</p> <p>(a) notes the overall integrated financial performance report for the financial year 2019-20 and the overall reported year-end overspend of £0.154m (after new earmarking);</p> <p>(b) notes that this position is after the allocation of £1.486m debt repayment budget from North Ayrshire Council, prior to this the position was an overspend of £1.640m;</p> <p>(c) approve the budget changes outlined at section 2.11; and</p> <p>(d) approve the required earmarking of £0.207m of reserves to reinstate specific</p>

	ring-fenced Scottish Government funding.
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2019-20 Budget Monitoring Report–Objective Summary as at 31 March 2020

Appendix A

Partnership Budget - Objective Summary	2019/20 Budget									Over/ (Under) Spend Variance at Period 10 £'000	Movement in projected variance from Period 10 £'000
	Council			Health			TOTAL				
	Budget	Outturn	Over/ (Under) Spend Variance	Budget	Outturn	Over/ (Under) Spend Variance	Budget	Outturn	Over/ (Under) Spend Variance		
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000		
COMMUNITY CARE AND HEALTH	54,856	55,323	467	16,665	16,728	63	71,521	72,051	530	546	(16)
: Locality Services	25,376	24,985	(391)	4,858	4,678	(180)	30,234	29,663	(571)	(367)	(204)
: Community Care Service Delivery	25,940	27,421	1,481	0	0	0	25,940	27,421	1,481	1,315	166
: Rehabilitation and Reablement	1,736	1,376	(360)	5,202	5,284	82	6,938	6,660	(278)	(335)	57
: Long Term Conditions	1,443	1,242	(201)	4,595	4,789	194	6,038	6,031	(7)	(1)	(6)
: Integrated Island Services	361	299	(62)	2,010	1,977	(33)	2,371	2,276	(95)	(66)	(29)
MENTAL HEALTH SERVICES	25,198	26,931	1,733	52,292	51,314	(978)	77,490	78,245	755	752	3
: Learning Disabilities	19,089	21,069	1,980	511	435	(76)	19,600	21,504	1,904	1,429	475
: Community Mental Health	4,748	4,491	(257)	1,611	1,506	(105)	6,359	5,997	(362)	(263)	(99)
: Addictions	1,361	1,371	10	1,357	1,229	(128)	2,718	2,600	(118)	(101)	(17)
: Lead Partnership Mental Health NHS Area Wide	0	0	0	48,813	48,144	(669)	48,813	48,144	(669)	(313)	(356)
CHILDREN & JUSTICE SERVICES	32,051	33,326	1,275	3,341	3,339	(2)	35,392	36,665	1,273	987	286
: Intervention Services	3,838	3,623	(215)	386	354	(32)	4,224	3,977	(247)	(21)	(226)
: Looked After & Accommodated Children	16,317	17,754	1,437	0	0	0	16,317	17,754	1,437	1,059	378
: Fieldwork	4,807	4,897	90	0	0	0	4,807	4,897	90	84	6
: CCSF	266	259	(7)	0	0	0	266	259	(7)	(19)	12
: Criminal Justice	2,636	2,636	0	0	0	0	2,636	2,636	0	0	0
: Early Years	338	302	(36)	2,955	2,985	30	3,293	3,287	(6)	(13)	7
: Policy & Practice	3,849	3,855	6	0	0	0	3,849	3,855	6	(103)	109
: Lead Partnership NHS Children's Services	0	0	0	0	0	0	0	0	0	0	0
PRIMARY CARE	0	0	0	53,154	53,007	(147)	53,154	53,007	(147)	0	(147)
ALLIED HEALTH PROFESSIONALS			0	5,200	5,089	(111)	5,200	5,089	(111)	(131)	20
MANAGEMENT AND SUPPORT COSTS	8,076	5,949	(2,127)	1,380	1,165	(215)	9,456	7,114	(2,342)	(865)	(1,477)
CHANGE PROGRAMME	565	467	(98)	1,014	968	(46)	1,579	1,435	(144)	(34)	(110)
OUTTURN ON A MANAGED BASIS	120,746	121,996	1,250	133,046	131,610	(1,436)	253,792	253,606	(186)	1,255	(1,441)
Return Hosted Over/Underspends East	0	0	0	0	129	129	0	129	129	103	26
Return Hosted Over/Underspends North	0	0	0	0	0	0	0	0	0	0	0
Return Hosted Over/Underspends South	0	0	0	0	121	121	0	121	121	95	26
Receive Hosted Over/Underspends South	0	0	0	0	50	50	0	50	50	105	(55)
Receive Hosted Over/Underspends East	0	0	0	0	(234)	(234)	0	(234)	(234)	(124)	(110)
Allocation of PCIF from East	0	0	0		(144)	(144)		(144)	(144)	0	(144)
Allocate the Action 15 underspend to East and South	0	0	0		211	211		211	211	0	211
OUTTURN ON AN IJB BASIS	120,746	121,996	1,250	133,046	131,743	(1,303)	253,792	253,739	(53)	1,434	(1,487)
Less Earmarking	0	0	0						0		
PCIF	0	0	0		144	144		144	144		
Action 15	0	0	0		63	63		63	63		
FINAL OUTTURN POSITION	120,746	121,996	1,250	133,046	131,950	(1,096)	253,792	253,946	154		

2019-20 Budget Monitoring Report – Detailed Variance Analysis

Appendix B

	Budget £000's	Outturn £000's	Over/ (Under) Spend Variance £000's	
COMMUNITY CARE AND HEALTH	71,521	72,051	530	
Locality Services	30,234	29,663	(571)	<p>Older People care homes inc respite - underspend of £0.089m based on 768 placements. Income from Charging Orders - over recovery of £0.627m'</p> <p>Independent Living Services :</p> <ul style="list-style-type: none"> * Direct Payment packages- overspend of £0.121m on 65 packages. * Residential Packages - underspend of £0.008m based on 30 packages. * Community Packages (physical disability) - overspend of £0.040m based on 48 packages <p>NHS Packages of Care - underspend of £0.088m due to use of supplementary staffing offset by slippage in other packages. District Nursing - underspend of £0.109m due to vacancies.</p>
Community Care Service Delivery	25,940	27,421	1,481	<p>Care at home</p> <ul style="list-style-type: none"> - in house service - overspend of £0.393m. - Purchased Care at home - overspend of £0.161m. This is after reducing the budget by £0.500m to reflect the agreed 19-20 saving. The expected refund from a provider in relation to an ongoing query on their costs was £0.088m compared to the £0.150m assumed. <p>Direct Payments - underspend of £0.126m based on 27 packages continuing until the year end. Transport costs - overspend of £0.150m due to increase in staff mileage within care at home. Admin costs - overspend of £0.114m mainly due to mobile phone equipment. Supplies and Services - overspend of £0.211m in relation to uniforms, other supplies and CM2000 costs. Voluntary Organisations - overspend £0.081m mainly in relation to the Alzheimer service.</p>

	Budget £000's	Outturn £000's	Over/ (Under) Spend Variance £000's	
Rehabilitation and Reablement	6,938	6,660	(278)	Employee costs - underspend £0.151m due to vacancies. Intermediate Care and Rehab Models of Care - overspend of £0.246m which is the full year funding impact. Aids and Adaptations - underspend of £0.323m of which £0.200m is per the approved recovery plan and the balance is related to the reduced number of OT assessments taking place.
Long Term Conditions	6,038	6,031	(7)	Ward 1 - overspend of £0.303m due to the use of supplementary staffing. Ward 2 - underspend of £0.013m (£0.504m of funding transfers from East HSCP in relation to Kirklandside patients). Elderly CMHT - underspend of £0.121m due to vacancies. Carers Act Funding - underspend of £0.258m based on the spend incurred.
Integrated Island Services	2,371	2,276	(95)	Employee costs - underspend £0.095m due to vacancies.
MENTAL HEALTH SERVICES	77,490	78,245	755	
Learning Disabilities	19,600	21,504	1,904	Residential Packages- overspend of £0.643m based on 40 current packages. Community Packages (inc direct payments) - overspend of £0.869m based on 307 current packages. The direct payments projection is based on 41 current packages. Employee costs - underspend £0.076m mainly due to vacant posts Trindlemoss - overspend of £0.286m due to double running costs until all of the service users move to the new facility.
Community Mental Health	6,359	5,997	(362)	Employee costs - underspend £0.104m mainly due to vacant posts Community and Residential Packages - underspend of £0.347m based on 105 community packages and 28 residential placements.
Addictions	2,718	2,600	(118)	Employee costs - underspend £0.118m due to vacant posts ADP - online position following a draw on the reserves in relation to the 2018-19 underspend carried forward.

	Budget £000's	Outturn £000's	Over/ (Under) Spend Variance £000's	
Lead Partnership (MHS)	48,813	48,144	(669)	<p>Adult Community - underspend of £0.145m due to vacancies.</p> <p>Adult Inpatients- overspend of £0.549m due to a delay in closing the Lochranza wards.</p> <p>UNPACs - overspend of £0.295m which includes increased costs for the General Psychiatry service level agreement.</p> <p>LDS - underspend of £0.033m due to vacancies.</p> <p>Elderly Inpatients - overspend of £0.433m due to use of supplementary staffing after ward closures.</p> <p>CAMHS - underspend of £0.190m due to vacancies.</p> <p>MH Admin - underspend of £0.187m due to vacancies..</p> <p>Psychiatry - underspend of £0.304m due to vacancies and after accounting for the medical pay award and agency costs.</p> <p>MH Pharmacy - underspend of £0.130m mainly within substitute prescribing.</p> <p>Psychology- underspend of £0.395m due to vacancies.</p> <p>Action 15 - £0.274 underspend of which £0.211m is reallocated to East and South HSCP</p>
CHIDREN'S AND JUSTICE SERVICES	35,392	36,665	1,273	
Intervention Services	4,224	3,977	(247)	<p>Care Leavers - underspend of £0.081 based on 5 leavers</p> <p>Employee costs - underspend of £0.144m due to vacancies.</p>
Looked After & Accom Children	16,317	17,754	1,437	<p>Looked After Children placements - overspend of £0.149m based on the following:-</p> <p>Kinship - overspend of £0.070m based on 339 placements.</p> <p>Adoption - overspend of £0.017m based on 74 placements.</p> <p>Fostering - overspend of £0.188m for 138 placements.</p> <p>Fostering Xtra - underspend of £0.057m based on 31 placements.</p> <p>Private fostering - underspend of £0.028m based on 12 placements.</p> <p>IMPACCT carers - underspend of £0.016m for 2 placements.</p> <p>Residential School placements including community packages - overspend of £1.480m. There are currently 20 external residential placements and no secure placements.</p>
Fieldwork	4,807	4,897	90	Third Party Payments - overspend of £0.088m mainly in relation to respite payments and the out of hours service.

	Budget £000's	Outturn £000's	Over/ (Under) Spend Variance £000's	
CCSF	266	259	(7)	Outwith the threshold for reporting
Criminal Justice	2,636	2,636	0	Outwith the threshold for reporting
Early Years	3,293	3,287	(6)	Outwith the threshold for reporting
Policy & Practice	3,849	3,855	6	Outwith the threshold for reporting
Lead Partnership (CS)	0	0	0	Outwith the threshold for reporting
PRIMARY CARE	53,154	53,007	(147)	General Medical Services (GMS) - underspend of £0.147m
ALLIED HEALTH PROFESSIONALS	5,200	5,089	(111)	Employee costs - underspend £0.111m due to vacancies.
MANAGEMENT AND SUPPORT	9,456	7,114	(2,342)	Debt Repayment Funding - £1.486m underspend as the funding is being used to offset the general overspend. The balance relates to pressure funding awarded as part of the 2019-20 which were not fully used in 2019-20.
CHANGE PROGRAMME & CHALLENGE FUND	1,579	1,435	(144)	Slippage and employee costs underspend.
TOTAL	253,792	253,606	(186)	

Threshold for reporting is + or - £50,000

Savings reference number	Description	Deliverability Status at budget setting	Deliverability Status Period 12	Approved Saving 2019/20 £	Net Saving Achieved at Period 12 £	Shortfall
	Health and Community Care					
SP-HSCP-19-02	Roll out of multidisciplinary teams - Community Care and Health	Amber	Green	55,000	55,000	0
SP-HSCP-19-04	Day Centres - Older People	Green	Green	38,232	38,232	0
SP-HSCP-19-05	Deliver the Strategic Plan objectives for Older People's Residential Services	Green	Green	130,350	130,350	0
SP-HSCP-19-09	Care at Home - Reablement Investment	Amber	Amber / Red	500,000	74,000	426,000
SP-HSCP-19-12	Assessment and Self Directed Support	Green	Amber / Red	150,000	0	150,000
NHS - HSCP-9	Packages of Care	Amber	Green	150,000	150,000	0
	Mental Health and Learning Disabilities					
SP-HSCP-19-01	Integration of the Learning Disability team	Amber	Green	56,000	56,000	0
SP-HSCP-19-07	Mental Health - Tarryholme / Trindlemoss (Council element)	Amber	Amber	328,000	150,000	178,000
NHS - HSCP-1	Trindlemoss (full year impact is £0.370m)* NHS element	Amber	Amber	250,000	250,000	0
SP-HSCP-19-10	LD - Reduction to Sleepover Provision	Amber	Red	215,000	25,000	190,000
SP-HSCP-19-11	Reprovide Fergushill/Hazeldene at Trindlemoss & redesign commissioned services	Green	Green	111,000	111,000	0
SP-HSCP-19-06	Adult Community Support - Commissioning of Services	Green	Amber / Red	388,000	1,500	386,500
NHS - HSCP-4	UnPACs - 7% reduction*	Green	Amber / Red	200,000	0	200,000
NHS - HSCP-5	Substitute Prescribing - 5% reduction*	Green	Green	135,000	135,000	0
NHS - HSCP-3	Review of Elderly Mental Health Inpatients*	Green	Green	727,000	727,000	0
NHS - HSCP-6	See a 5th bed at Woodland View - MH inpatients*	Amber	Amber / Red	90,000	18,000	72,000

Savings reference number	Description	Deliverability Status at budget setting	Deliverability Status Period 12	Approved Saving 2019/20 £	Net Saving Achieved at Period 12 £	Shortfall
	Children, Families and Justice Services					
SP-HSCP-19-03	Fostering - reduce external placements.	Green	Amber	127,408	127,408	0
SP-HSCP-19-08	Children's residential placements (CF)	Amber	Green	355,000	355,000	0
	Partnership Wide					
SP-HSCP-19-13	Charging Policy	Green	Green	200,000	200,000	0
NHS - HSCP-10	Reduce business admin services	Green	Green	50,000	50,000	0
NHS - HSCP-11	ICF Project - Partnership Enablers	Amber	Green	27,000	27,000	0
NHS - HSCP-12	ICF Project - Buckreddan care home	Amber	Red	16,000	0	16,000
NHS - HSCP-13	Uncommitted ICF Funding	Green	Green	80,000	80,000	0
SP-HSCP-19-20	Living Wage	Green	Green	187,000	187,000	0
NHS - HSCP-7	Resource Transfer to South Lanarkshire	Green	Green	40,000	40,000	0
SP-HSCP-19-14	19/20 impact of 18/19 part year savings	Green	Green	113,000	113,000	0
SP-HSCP-19-15	Respite	Green	Green	200,000	200,000	0
SP-HSCP-19-16	Payroll Turnover Target	Amber	Green	500,000	500,000	0
SP-HSCP-19-17	Lean Efficiency Programme	Green	Red	50,000	0	50,000
NHS - HSCP-2	Payroll Turnover Target - Mental Health *	Amber	Green	300,000	300,000	0
NHS - HSCP-8	Payroll Turnover Target - Other Services	Amber	Green	365,000	365,000	0
				6,133,990	4,465,490	1,668,500

2019-20 Budget Reconciliation

Appendix D

COUNCIL	Period	Permanent or Temporary	£
Initial Approved Budget			95,067
Resource Transfer			22,772
SG FPC Funding	3	T	702
Transfer ICF Funds to Procurement Team	2	T	(85)
Transfer to IT WAN circuit Kilwinning Academy	4	P	(3)
Waste Collection Budget	4	T	28
CLD Officer from ADP Budget to E & C	4	T	(32)
Transfer £10k to Communities for Youth PB	6	T	(10)
Challenge Fund Drawdown from Earmarked Funds	6	T	691
CLASP CO-ORDINATOR	8	P	(59)
Child Abuse Enquiry Costs	12	T	47
Dartington Contract	12	T	23
Flood/Storm Damage	12	T	(1)
Increased Bad Debt Provision	12	T	36
Insurances	12	T	60
Liability Excess	12	T	(4)
Property Excess	12	T	(4)
STACA Adjustments	12	T	32
Funding set aside for debt repayment	12	T	1,486
Period 12 reported budget			120,746

HEALTH	Period	Permanent or Temporary	£
Initial Approved Budget (based on month 9 of 2018-19)			145,425
Adjustments to reflect month 10 -12 of 2018-19 including non-recurring amounts			(1,845)
Opening baseline budget for 19-20			143,580
Resource Transfer			(22,772)
Superannuation Uplift	3	P	2,994
Voluntary Redundancy Scheme	3	P	271
Post from acute - PA to Clinical Nurse Manager, Long Term conditions	3	P	15
Post from acute - Clinical Nurse Manager	3	P	34
Functional Electrical Stimulation Equipment from acute	3	P	10
Pharmacy Fees	3	P	19
HPV Boys Implementation	3	P	18
Action 15 (anticipated increase)	3	P	930
Post from Acute -Specialist Pharmacist in Substance Misuse	3	T	12
Old age liaison psychiatrist from acute	3	P	108
Patient Transport Service	3	P	49

Infant feeding nurse	3	T	41
Assoc Medical Director responsibility payment to Medical Director	3	T	(24)
Associate Medical Director sessions to the Medical Director	3	T	(71)
Contribution to the Technology Enabled Care (TEC) project	3	T	(50)
Superannuation Uplift Overclaimed	4	P	(270)
Action 15 overclaimed	4	T	(485)
Prescribing Reduction	5	P	(550)
ADP Reduction for 18/19 carry forward	5	T	(131)
Medical Training Grade Increase	5	P	51
Winter Pressure Funding 19/20	7	T	100
Admin Transfer from South HSCP	6	P	19
NMAHP Clinical Lead	6	T	16
Woodland View – Hairdressing transfer from South	8	P	12
SLA Superannuation uplift	8	P	79
Medical Training Grade Increase	9	P	15
Arrol Park Enhanced GP service	9	P	(8)
Prescribing-Freestyle Libra Funding	9	P	97
Prescribing-Top slice 2019/20	9	P	(90)
GP ABI Contribution	9	T	(14)
Action 15 – Underclaimed	9	P	66
Distinction Award Funding for retired consultant	10	P	(17)
East HSCP Daldorch contribution	10	P	33
Medical Training Grade Increase	11	P	2
HPV Boys Implementation Carry Forward	11	T	(18)
Prescribing Increase	11	P	15
School Nursing Allocation	11	T	35
Douglas Grant	12	T	1,267
Redburn	12	T	1,873
Prescribing	12	P	3,184
Medical Discretionary Points	12	P	(12)
Lochranza Patients to East HSCP	12	P	(86)
Daldorch Contribution from South HSCP	12	P	33
GP Inflation to east HSCP	12	P	(24)
Joint Store Funding to South HSCP	12	P	(102)
Iona/Lewis Patients to South HSCP	12	T	(24)
Covid-19 Funding	12	T	5
GMS Funding	12	P	2,811
Period 12 reported budget			133,046
GRAND TOTAL			253,792