

Integration Authority - Financial Monitoring information 2018/19 Q3  
 Figures in £0.000m

	Aberdeen City	Aberdeenshire	Angus	Argyll & Bute	Clacks & Stirling	Dumfries & Galloway	Dundee City	East Ayrshire	East Dunbartonshire	East Lothian	East Renfrewshire	Edinburgh	Eilean Siar	Falkirk	Fife	Glasgow City	Highland	Inverclyde	
	Grampian NHS	Grampian NHS	Tayside NHS	Highland NHS	Forth Valley NHS	Dumfries & Galloway NHS	Tayside NHS	Ayrshire & Arran NHS	Greater Glasgow & Clyde NHS	Lothian NHS	Greater Glasgow & Clyde NHS	Lothian NHS	Eilean Siar NHS	Forth Valley NHS	Fife NHS	Greater Glasgow & Clyde NHS	Highland NHS	Greater Glasgow & Clyde NHS	
<b>Overview</b>																			
Basis	Population	Population	Population	Population	Population	Managed Service	Population	Managed	Managed	Population	Managed Service	Population	Population	Population	population	Managed Services	Managed Service	Managed Service	
Based on data to	31/12/18	31/12/18	31/12/18	31/12/18	31/12/18	31/12/18	31/12/18	31/12/18	30th Nov 2018	31/12/18	31/12/18	31/12/18	31/12/18	30/11/18	30/11/18	21/12/18	31/12/18	31/10/18	
Committee Report Date	26/02/19	27/02/19	27/02/19	30/01/19	Not applicable	03/04/19	26/02/19	13/02/19	17th January 2019	28/02/19	20/03/19	08/02/19	05/02/19	01/02/19	20/02/19	06/02/19	15/01/19	29/01/19	
<b>Funding (Full Year)</b>																			
NHS Set Aside	40.509	24.527	8.946	0.000	20.605	0.000	0.000	23.430	19.116	19.741	16.624	90.041	5.958	25.697	34.138	129.294	0.000	16.439	
NHS Non-Set Aside	181.141	181.253	115.142	210.743	113.892	299.472	162.173	161.229	83.676	85.589	68.146	370.676	33.373	126.524	381.566	673.656	528.080	86.350	
Local Authority	86.855	104.787	44.436	56.231	49.190	71.703	71.711	87.438	51.952	44.983	47.605	198.895	19.325	62.471	146.180	398.742	94.250	48.062	
Use of or (increase in) reserves -Non-Set Aside	0.000	0.000	0.000	0.000	0.863	0.700	3.669	0.000	0.000	0.000	0.000	0.000	0.000	0.888	0.000	1.833	0.000	1.198	
Use of or (increase in) reserves -Set Aside	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
<b>Total funding supporting budget</b>	<b>308.505</b>	<b>310.567</b>	<b>168.524</b>	<b>266.974</b>	<b>184.550</b>	<b>371.875</b>	<b>237.553</b>	<b>272.097</b>	<b>154.744</b>	<b>150.313</b>	<b>132.375</b>	<b>659.612</b>	<b>58.656</b>	<b>215.580</b>	<b>561.884</b>	<b>1,203.525</b>	<b>622.330</b>	<b>152.049</b>	
<i>Check line</i>																			
<i>NHS Funding as % of total (excl use of reserves)</i>	72%	66%	74%	79%	73%	81%	69%	68%	66%	70%	64%	70%	67%	71%	74%	67%	85%	68%	
Repayment of funding advances in 18/19 reflected in budget	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.250	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
Repayment of funding advances made in 18/19, not in budget	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
Repayment of funding advances (due in 19/20 or later)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1.955	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
<b>Analysis of Funding Pressures (where Additional in Year Resources provided for Pressures)</b>																			
<i>May include funding reductions where occurring within these descriptions</i>																			
Funding pressure: Non-delivery of savings	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
Funding pressure: Prescribing	0.000	(0.869)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
Funding pressure: Prices	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
Funding pressure: Demographics	0.000	0.000	0.000	0.000	0.400	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
Funding pressure: Staffing pressures	0.000	0.064	0.000	0.000	0.000	4.534	0.000	0.645	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
Funding pressure: Other	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	3.737	
Increased (decreased) use of reserves NON-SET ASIDE	0.000	0.000	0.000	0.000	0.863	0.700	1.983	(1.409)	0.000	0.000	0.000	0.000	0.000	0.188	0.000	1.833	0.000	(1.649)	
Increased (decreased) use of reserves SET ASIDE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
Other change to Budget	5.265	4.480	2.785	3.896	2.483	11.521	7.977	19.218	0.000	5.438	2.970	26.412	(0.071)	6.481	27.160	7.234	0.000	0.000	
<b>Total</b>	<b>5.265</b>	<b>3.675</b>	<b>2.785</b>	<b>3.896</b>	<b>3.746</b>	<b>16.755</b>	<b>9.960</b>	<b>18.454</b>	<b>0.000</b>	<b>5.438</b>	<b>2.970</b>	<b>26.412</b>	<b>(0.071)</b>	<b>6.669</b>	<b>27.160</b>	<b>9.067</b>	<b>0.000</b>	<b>2.088</b>	
<i>Check line</i>																			
<i>Funding pressures as % of total funding (incl reserves)</i>	2%	1%	2%	1%	2%	5%	4%	7%	0%	4%	2%	4%	0%	3%	5%	1%	0%	1%	

Integration Authority - Financial Monitoring information 2018/19 Q3  
 Figures in £0.000m

	Midlothian	Moray	North Ayrshire	North Lanarkshire	Orkney	Perth & Kinross	Renfrewshire	Scottish Borders	Shetland	South Ayrshire	South Lanarkshire	West Dunbartonshire Greater Glasgow & Clyde NHS	West Lothian	Totals
	Lothian NHS	Grampian NHS	Ayrshire & Arran NHS	Lanarkshire NHS	Orkney NHS	Tayside NHS	Greater Glasgow & Clyde NHS	Borders NHS	Shetland NHS	Ayrshire & Arran NHS	Lanarkshire NHS	Greater Glasgow & Clyde NHS	Lothian NHS	
<b>Overview</b>														
Basis	Population	Population	Managed	Managed Service	Managed Services	Population	Managed Services	Population	Managed Services	Managed	Managed Service	Managed Services	Population	
Based on data to	31/12/18	31/12/18	31/12/18	01/02/19	31/10/18	31/12/18	10th November 2018	31/12/18	31/12/18	Month 9	31/12/18	31/12/19	31/12/18	
Committee Report Date	14th February 2019	available - 28 March	14/02/19	26/03/19	15/03/19	15/02/19	25th January 2019	25/02/19	13/03/19	13/02/19	12/02/19	20/02/19	12/03/19	
<b>Funding (Full Year)</b>														
NHS Set Aside	16.981	10.593	28.055	58.540	7.334	0.000	30.468	23.453	3.890	24.344	54.715	18.210	30.018	781.666
NHS Non-Set Aside	75.623	75.622	142.963	391.680	24.275	138.077	133.736	101.253	20.491	86.426	335.235	90.757	125.026	5,603.845
Local Authority	39.777	39.700	92.405	179.642	18.990	49.896	66.202	49.297	22.337	70.828	118.555	63.390	71.826	2,567.661
Use of or (increase in) reserves - Non-Set Aside	0.301	0.847	0.000	3.526	0.000	0.000	0.422	0.000	0.000	0.000	1.000	0.000	0.000	15.247
Use of or (increase in) reserves - Set Aside	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
<b>Total funding supporting budget</b>	<b>132.682</b>	<b>126.762</b>	<b>263.423</b>	<b>633.388</b>	<b>50.599</b>	<b>187.973</b>	<b>230.828</b>	<b>174.003</b>	<b>46.718</b>	<b>181.598</b>	<b>509.505</b>	<b>172.357</b>	<b>226.870</b>	<b>8,968.419</b>
<i>Check line</i>														
<i>NHS Funding as % of total (excl use of reserves)</i>	70%	68%	65%	71%	62%	73%	71%	72%	52%	61%	77%	63%	68%	Ranges from 52% to 77% for the 26 IAs with a set-aside budget. Ranges from 69% to 85% for the 5 IAs with no set-aside budget.
Repayment of funding advances in 18/19 reflected in budget	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.250
Repayment of funding advances made in 18/19, not in budget	0.000	0.000	1.497	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1.497
Repayment of funding advances (due in 19/20 or later)	0.000	0.000	4.310	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	6.265
<b>Analysis of Funding Pressures (where Additional in Year Resources provided for Pre</b>														
<i>May include funding reductions where occurring within these descriptions</i>														
Funding pressure: Non-delivery of savings	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Funding pressure: Prescribing	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	(0.833)	0.000	0.000	0.000	(1.702)
Funding pressure: Prices	0.000	0.335	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.335
Funding pressure: Demographics	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.400
Funding pressure: Staffing pressures	0.000	0.000	0.117	0.000	0.000	0.000	0.000	0.000	0.901	0.779	0.000	0.000	0.000	7.040
Funding pressure: Other	0.000	0.123	0.000	0.000	0.000	0.000	0.000	0.000	1.695	0.000	0.000	0.000	0.000	5.555
Increased (decreased) use of reserves NON-SET ASIDE	0.301	0.000	(0.312)	3.526	0.000	0.000	0.422	0.000	0.000	(0.968)	1.000	0.000	0.000	6.478
Increased (decreased) use of reserves SET ASIDE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Other change to Budget	5.744	2.596	4.572	12.733	2.139	4.555	0.000	7.369	(0.027)	(12.977)	6.660	3.115	6.330	176.058
<b>Check line</b>	<b>6.045</b>	<b>3.054</b>	<b>4.377</b>	<b>16.259</b>	<b>2.139</b>	<b>4.555</b>	<b>0.422</b>	<b>7.369</b>	<b>2.569</b>	<b>(13.999)</b>	<b>7.660</b>	<b>3.115</b>	<b>6.330</b>	<b>194.164</b>
<i>Funding pressures as % of total funding (incl reserves)</i>	5%	2%	2%	3%	4%	2%	0%	4%	5%	-8%	2%	2%	3%	2%





**Integration Authority - Financial Monitoring information 2018/19 Q3**  
**Figures in £0.000m**

Aberdeen City	Aberdeenshire	Angus	Argyll & Bute	Clacks & Stirling	Dumfries & Galloway	Dundee City	East Ayrshire	East Dunbartonshire	East Lothian	East Renfrewshire	Edinburgh	Eilean Siar	Falkirk	Fife	Glasgow City	Highland	Inverclyde
Grampian NHS	Grampian NHS	Tayside NHS	Highland NHS	Forth Valley NHS	Dumfries & Galloway NHS	Tayside NHS	Ayrshire & Arran NHS	Greater Glasgow & Clyde NHS	Lothian NHS	Greater Glasgow & Clyde NHS	Lothian NHS	Eilean Siar NHS	Forth Valley NHS	Fife NHS	Greater Glasgow & Clyde NHS	Highland NHS	Greater Glasgow & Clyde NHS

**FUNDING IMPACT OF VARIANCES**

**Funding Impact of Variances**

	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	
NHS Board additional (reduced) funding*	0.000	0.000	0.000	0.000	1.015	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	2.504	11.563	0.000	0.000	
Local authority additional (reduced) funding*	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	3.046	0.000	(0.123)	0.000	
Anticipated UB Reserves to be used (increased) due to variance	3.164	0.000	(2.042)	0.104	0.000	0.000	0.000	0.000	2.040	0.000	(0.141)	0.000	0.600	0.000	1.184	0.000	0.000	
Agreed financial recovery plan (no funding impact for partners)	0.000	0.000	0.000	4.294	0.000	0.000	0.000	0.000	0.845	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
Other	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	(0.553)	0.000	0.000	1.548	17.008	
Funding impact per organisation or recovery plan not yet determined (eg in discussion) or publicly reported	0.000	3.168	0.000	0.000	2.538	0.000	0.166	0.302	0.000	0.363	0.000	10.044	0.000	0.000	0.000	0.000	0.000	
<b>Check line</b>	<b>3.164</b>	<b>3.168</b>	<b>(2.042)</b>	<b>4.398</b>	<b>3.553</b>	<b>0.000</b>	<b>0.166</b>	<b>0.302</b>	<b>2.885</b>	<b>0.363</b>	<b>(0.141)</b>	<b>10.044</b>	<b>0.047</b>	<b>2.504</b>	<b>14.609</b>	<b>2.732</b>	<b>16.885</b>	<b>(0.950)</b>

**Savings Targets and Achievement**

**Savings Target (Full Year, including Set Aside where relevant)**

Savings target	(4.206)	(5.286)	(4.547)	(12.200)	(5.041)	(15.826)	(4.787)	(5.616)	(5.000)	(2.990)	0.000	(20.258)	(1.003)	(4.678)	(12.870)	(16.964)	(42.459)	(2.212)
Forecast savings out-turn	(4.206)	(2.332)	(4.547)	(3.539)	(2.526)	(15.506)	(4.537)	(5.252)	(4.810)	(2.990)	0.000	(9.748)	0.000	(2.686)	(9.746)	(13.895)	(24.705)	(2.212)
Variance (+ = unfavourable)	0.000	2.954	0.000	8.661	2.515	0.320	0.250	0.364	0.190	0.000	0.000	10.510	1.003	1.992	3.124	3.069	17.754	0.000
<b>Check line</b>	<b>0%</b>	<b>-56%</b>	<b>0%</b>	<b>-71%</b>	<b>-50%</b>	<b>-2%</b>	<b>-5%</b>	<b>-6%</b>	<b>-4%</b>	<b>0%</b>	<b>#DIV/0!</b>	<b>-52%</b>	<b>-100%</b>	<b>-43%</b>	<b>-24%</b>	<b>-18%</b>	<b>-42%</b>	<b>0%</b>
<i>Variance as % of savings target</i>																		
<i>Check line - unidentified savings clearly not included</i>																		

**Reserves**

**Potential Year End Reserve Balances \***

	Forecast	Forecast	Forecast	Forecast	Forecast	Year To Date	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Year To Date	Forecast	Forecast
Contingency	2.500	0.000	3.004	0.000	0.000	6.100	0.230	0.317	0.017	0.000	0.272	0.000	0.000	0.297	0.000	7.429	0.000	0.000
Ear marked balances	2.643	0.711	0.806	0.000	1.496	0.000	0.261	0.471	2.030	0.000	3.248	0.000	2.928	1.244	0.000	20.929	0.000	4.598
<b>Total</b>	<b>5.143</b>	<b>0.711</b>	<b>3.810</b>	<b>0.000</b>	<b>1.496</b>	<b>6.100</b>	<b>0.491</b>	<b>0.788</b>	<b>2.047</b>	<b>0.000</b>	<b>3.520</b>	<b>0.000</b>	<b>2.928</b>	<b>1.541</b>	<b>0.000</b>	<b>28.358</b>	<b>0.000</b>	<b>4.598</b>

**Integration Authority - Financial Monitoring information 2018/19 Q3**  
**Figures in £0.000m**

Midlothian	Moray	North Ayrshire	North Lanarkshire	Orkney	Perth & Kinross	Renfrewshire	Scottish Borders	Shetland	South Ayrshire	South Lanarkshire	West Dunbartonshire	West Lothian	Totals
Lothian NHS	Grampian NHS	Ayrshire & Arran NHS	Lanarkshire NHS	Orkney NHS	Tayside NHS	Greater Glasgow & Clyde NHS	Borders NHS	Shetland NHS	Ayrshire & Arran NHS	Lanarkshire NHS	Greater Glasgow & Clyde NHS	Lothian NHS	

**FUNDING IMPACT OF VARIANCES**

**Funding Impact of Variances**

	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
NHS Board additional (reduced) funding*	0.000	0.943	0.000	0.000	0.780	1.339	0.000	7.374	2.207	0.000	0.000	0.000	0.000
Local authority additional (reduced) funding*	0.000	0.555	0.000	0.000	0.500	0.615	0.000	(0.002)	0.212	0.000	0.367	0.000	0.000
Anticipated IIB Reserves to be used (increased) due to variance	0.000	0.000	0.000	(1.750)	0.000	0.000	(0.700)	0.000	0.000	0.000	(3.716)	0.000	0.000
Agreed financial recovery plan (no funding impact for partners)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.228	0.000
Other	0.000	0.000	(0.233)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Funding impact per organisation or recovery plan not yet determined (eg in discussion) or publicly reported	(0.750)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	3.888	0.000	0.000	0.891
<b>Check line</b>	<b>(0.750)</b>	<b>1.498</b>	<b>(0.233)</b>	<b>(1.750)</b>	<b>1.280</b>	<b>1.954</b>	<b>(0.700)</b>	<b>7.372</b>	<b>2.419</b>	<b>3.888</b>	<b>(3.349)</b>	<b>0.228</b>	<b>0.891</b>
													<b>74.435</b>

**Savings Targets and Achievement**

**Savings Target (Full Year, including Set Aside where relevant)**

	(2.831)	(1.516)	(6.615)	(6.337)	(1.448)	(6.923)	0.000	(9.148)	(2.277)	(4.447)	(0.879)	(1.216)	(5.532)	(215.112)
Savings target	(2.831)	(1.516)	(6.615)	(6.337)	(1.448)	(6.923)	0.000	(9.148)	(2.277)	(4.447)	(0.879)	(1.216)	(5.532)	(215.112)
Forecast savings out-turn	(2.831)	(1.516)	(4.271)	(5.487)	(0.705)	(6.409)	0.000	(3.894)	(0.230)	(2.947)	(0.769)	(0.961)	(5.336)	(148.593)
Variance (+ = unfavourable)	0.000	0.000	2.344	0.850	0.743	0.514	0.000	5.254	2.047	1.500	0.110	0.255	0.196	66.519
<b>Check line</b>	<b>0%</b>	<b>0%</b>	<b>-35%</b>	<b>-13%</b>	<b>-51%</b>	<b>-7%</b>	<b>#DIV/0!</b>	<b>-57%</b>	<b>-90%</b>	<b>-34%</b>	<b>-13%</b>	<b>-21%</b>	<b>-4%</b>	<b>-31%</b>
Variance as % of savings target														
<i>Check line - unidentified savings clearly not included</i>														

**Reserves**

**Potential Year End Reserve Balances \***

	Forecast	Forecast	Forecast	Year To Date	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Year To Date	Forecast	Forecast	Mixed basis
Contingency	1.349	0.000	(4.310)	5.256	0.000	0.000	0.930	0.000	0.364	0.000	0.551	1.705	0.000	26.011
Ear marked balances	1.290	0.000	0.000	11.168	0.000	0.000	3.497	0.000	0.000	0.000	6.727	3.327	0.000	67.374
<b>Total</b>	<b>2.639</b>	<b>0.000</b>	<b>(4.310)</b>	<b>16.424</b>	<b>0.000</b>	<b>0.000</b>	<b>4.427</b>	<b>0.000</b>	<b>0.364</b>	<b>0.000</b>	<b>7.278</b>	<b>5.032</b>	<b>0.000</b>	<b>93.385</b>