

Integration Authority - Financial Monitoring information 2019/20 Q3
 Figures in £0.000m

| | Aberdeen City Grampian NHS | Aberdeenshire Grampian NHS | Angus Tayside NHS | Argyll & Bute Highland NHS | Clacks & Stirling Forth Valley NHS | Dumfries & Galloway Dumfries & Galloway NHS | Dundee City Tayside NHS | East Ayrshire Ayrshire & Arran NHS | East Dunbartonshire Greater Glasgow & Clyde NHS | East Lothian Lothian NHS | East Renfrewshire Greater Glasgow & Clyde NHS | Edinburgh Lothian NHS | Eilean Siar Eilean Siar NHS | Falkirk Forth Valley NHS | Fife Fife NHS | Glasgow City Greater Glasgow & Clyde NHS | Highland Highland NHS | Inverclyde Greater Glasgow & Clyde NHS |
|--|-------------------------------|-------------------------------|----------------------|-------------------------------|---------------------------------------|--|----------------------------|---------------------------------------|--|-----------------------------|--|--------------------------|--------------------------------|-----------------------------|------------------|---|--------------------------|---|
| Overview | | | | | | | | | | | | | | | | | | |
| Basis | Population | Population | Population | Population | Population | Managed Service | Population | Population | Managed Service | Population | Managed Service | Population | Population | Population | Population | Managed Service | Managed Service | Managed Service |
| Based on data to | 31/12/19 | 31/12/19 | 31/12/19 | 31/12/19 | 31/12/19 | 31/12/19 | 31/12/19 | 31/12/19 | 30/11/19 | 31/12/19 | 30/11/19 | 31/12/19 | 31/12/19 | 31/12/19 | 31/12/19 | 20/12/19 | 31/12/19 | 31/10/19 |
| Committee Report Date | 25/02/20 | 26/02/20 | 26/02/20 | 29/01/20 | 26/02/20 | 06/02/20 | 25/02/20 | 29/01/20 | 23/01/20 | 27/02/20 | 17/01/20 | 04/02/20 | 27/02/20 | 20/03/20 | 28/02/20 | 19/02/20 | 05/02/20 | 28/01/20 |
| Funding (Full Year) | | | | | | | | | | | | | | | | | | |
| NHS Set Aside | 46.416 | 28.524 | 9.734 | 0.000 | 21.983 | 0.000 | 0.000 | 23.430 | 19.602 | 20.953 | 17.046 | 95.202 | 6.548 | 27.712 | 36.041 | 132.578 | 0.000 | 16.857 |
| NHS Non-Set Aside | 186.711 | 189.555 | 118.660 | 207.723 | 123.193 | 316.439 | 168.802 | 131.574 | 86.834 | 90.736 | 70.787 | 390.348 | 34.794 | 135.813 | 402.431 | 696.636 | 546.142 | 90.598 |
| Local Authority | 90.922 | 111.707 | 47.501 | 70.636 | 52.285 | 75.729 | 77.278 | 91.293 | 55.071 | 53.440 | 49.279 | 217.886 | 20.162 | 65.971 | 154.085 | 412.948 | 100.613 | 50.724 |
| Use of or (increase in) reserves -Non-Set Aside | 3.078 | 1.405 | 0.000 | 0.000 | 0.055 | 5.944 | 0.000 | 1.403 | 0.000 | 0.695 | 0.000 | 2.360 | 0.000 | 0.859 | 0.000 | 11.560 | 0.000 | 2.008 |
| 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 |
| Total funding supporting budget | 327.127 | 331.191 | 175.895 | 278.359 | 197.516 | 398.112 | 246.080 | 247.700 | 161.507 | 165.824 | 137.112 | 705.796 | 61.504 | 230.355 | 592.557 | 1,253.722 | 646.755 | 160.187 |
| NHS Funding as % of total (excl use of reserves) | 72% | 66% | 73% | 75% | 74% | 81% | 69% | 63% | 66% | 68% | 64% | 69% | 67% | 71% | 74% | 67% | 84% | 68% |
| Repayment of funding advances in 19/20 reflected in budget | 0.000 | 0.000 | 0.000 | 0.100 | 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 19/20, 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 20/21 or later) | 0.000 | 0.000 | 0.000 | 4.182 | 0.000 | 0.000 | 0.000 | 1.705 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| Analysis of Funding Pressures (where Additional in Year Resources provided for Pressures) | | | | | | | | | | | | | | | | | | |
| 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 | (0.879) | 0.000 | 0.000 | 0.000 | 3.027 | 0.000 | 1.138 | 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 | 7.022 | 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 | 0.000 | 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: Staffing pressures | 0.000 | 2.374 | 0.000 | 0.000 | 0.000 | 5.850 | 0.000 | 2.264 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| Funding pressure: Other | 3.078 | 0.000 | 4.196 | 0.000 | 0.000 | 2.371 | 0.000 | 3.356 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 4.432 |
| Increased (decreased) use of reserves NON-SET ASIDE | 0.000 | 0.000 | 0.000 | 0.275 | 0.055 | 0.000 | 0.000 | (2.791) | 0.000 | 0.695 | 0.000 | 2.360 | 0.000 | 0.859 | 0.000 | 6.840 | 0.000 | 0.000 |
| 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 | 5.583 | 11.632 | 0.000 | 2.051 | 8.693 | 0.000 | 6.143 | 13.387 | 0.000 | 7.535 | 2.358 | 37.432 | 0.823 | 8.481 | 29.693 | 5.060 | 0.000 | 0.000 |
| | 8.661 | 13.127 | 4.196 | 2.326 | 8.748 | 18.270 | 6.143 | 14.354 | 0.000 | 8.230 | 2.358 | 39.792 | 0.823 | 9.340 | 29.693 | 11.900 | 0.000 | 4.432 |
| Funding pressures as % of total funding (incl reserves) | 3% | 4% | 2% | 1% | 4% | 5% | 2% | 6% | 0% | 5% | 2% | 6% | 1% | 4% | 5% | 1% | 0% | 3% |

Integration Authority - Financial Monitoring Information 2019/20 Q3
 Figures in £0.000m

| | Midlothian Lothian NHS | Moray Grampian NHS | North Ayrshire Ayrshire & Arran NHS | North Lanarkshire Lanarkshire NHS | Orkney Orkney NHS | Perth & Kinross Tayside NHS | Renfrewshire Greater Glasgow & Clyde NHS | Scottish Borders Borders NHS | Shetland Shetland NHS | South Ayrshire Ayrshire & Arran NHS | South Lanarkshire Lanarkshire NHS | West Dunbartonshire Greater Glasgow & Clyde NHS | West Lothian Lothian NHS | Totals |
|--|---------------------------|-----------------------|--|--------------------------------------|----------------------|--------------------------------|---|---------------------------------|--------------------------|--|--------------------------------------|--|-----------------------------|---|
| Overview | | | | | | | | | | | | | | |
| Basis | Population | Population | Population | Managed Service | Managed Service | Population | Managed Service | Population | Managed Service | Population | Managed Service | Managed Service | Population | |
| Based on data to | 31/12/19 | 31/12/19 | 31/12/19 | 31/12/19 | 31/12/19 | 31/12/19 | 30/11/19 | 31/12/19 | 30/09/19 | 31/12/19 | 06/12/19 | 31/12/19 | 31/12/19 | |
| Committee Report Date | 13/02/20 | 26/03/20 | 13/02/20 | 19/02/20 | 23/01/20 | 12/02/20 | 31/01/20 | 19/02/20 | 28/11/19 | 17/02/20 | 18/02/20 | 19/02/20 | 10/03/20 | |
| Funding (Full Year) | | | | | | | | | | | | | | |
| NHS Set Aside | 18.111 | 11.765 | 30.094 | 58.403 | 7.849 | 0.000 | 31.242 | 24.735 | 4.231 | 24.396 | 56.292 | 18.673 | 32.376 | 820.793 |
| NHS Non-Set Aside | 76.885 | 78.825 | 146.874 | 365.449 | 26.161 | 154.384 | 137.756 | 115.086 | 20.582 | 125.398 | 304.339 | 94.647 | 132.539 | 5,766.701 |
| Local Authority | 42.559 | 43.182 | 96.303 | 203.939 | 19.757 | 52.404 | 71.408 | 50.989 | 22.024 | 73.150 | 175.182 | 67.539 | 75.166 | 2,791.132 |
| Use of (increase in) reserves -Non-Set Aside | 1.493 | 0.257 | 0.000 | 5.839 | 0.551 | 0.000 | 2.182 | 0.000 | 0.000 | 0.000 | 5.277 | 0.000 | 0.000 | 44.566 |
| Use of (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 |
| Total funding supporting budget | 139.048 | 134.029 | 273.271 | 633.630 | 54.318 | 206.788 | 242.588 | 190.810 | 46.837 | 222.944 | 541.090 | 180.859 | 240.081 | 9,423.592 |
| NHS Funding as % of total (excl use of reserves) | 69% | 68% | 65% | 68% | 63% | 75% | 70% | 73% | 53% | 67% | 67% | 63% | 69% | Ranges from 53% to 74% for the 26 IAs with a set-aside budget. Ranges from 69% to 84% for the 5 IAs with no set-aside budget. |
| Repayment of funding advances in 19/20 reflected in budget | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.819 | 0.000 | 0.000 | 0.000 | 1.169 |
| Repayment of funding advances made in 19/20, not in budget | 0.000 | 0.000 | 1.486 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 1.486 |
| Repayment of funding advances (due in 20/21 or later) | 0.000 | 0.000 | 3.653 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 2.457 | 0.000 | 0.000 | 0.000 | 11.997 |
| Analysis of Funding Pressures (where Additional in Year Resources provided for Pre) | | | | | | | | | | | | | | |
| Funding pressure: Non-delivery of savings | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 4.490 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 4.490 |
| Funding pressure: Prescribing | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 1.470 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 4.756 |
| 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 | 7.022 |
| Funding pressure: Demographics | 0.000 | 0.041 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 2.889 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 2.930 |
| Funding pressure: Staffing pressures | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 1.758 | 1.189 | 0.000 | 0.000 | 0.000 | 0.000 | 13.435 |
| Funding pressure: Other | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 6.450 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 20.883 |
| Increased (decreased) use of reserves NON-SET ASIDE | 1.493 | 0.000 | (0.995) | 1.493 | 0.434 | 0.000 | 2.182 | 0.000 | 0.000 | 0.000 | 3.964 | 0.000 | 0.000 | 16.864 |
| 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 | 4.649 | 4.793 | 3.673 | 7.605 | 9.083 | 6.932 | 0.000 | 8.838 | 0.000 | (1.631) | 23.573 | 3.240 | 12.087 | 213.713 |
| | 6.142 | 4.834 | 2.678 | 9.098 | 9.517 | 6.932 | 2.182 | 17.895 | 1.189 | (1.631) | 27.537 | 3.240 | 12.087 | 284.093 |
| Funding pressures as % of total funding (incl reserves) | 4% | 4% | 1% | 1% | 18% | 3% | 1% | 9% | 3% | -1% | 5% | 2% | 5% | 3% |

Integration Authority - Financial Monitoring Information 2019/20 Q3
 Figures in £0,000

| | 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 | |
| Budgeted Expenditure (Full Year) | | | | | | | | | | | | | | | | | | | |
| Set Aside | 46,416 | 28,524 | 9,734 | 0,000 | 21,983 | 0,000 | 0,000 | 23,430 | 19,602 | 20,953 | 17,046 | 95,202 | 6,548 | 27,712 | 36,041 | 132,578 | 0,000 | 16,857 | |
| Delegated Acute Services | 0,000 | 0,000 | 0,000 | 85,518 | 0,000 | 136,588 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 2,272 | 0,000 | 71,834 | 0,000 | 191,392 | 46,215 | |
| Community Health (incl FHS, excluding prescribing) | 148,708 | 117,354 | 81,283 | 93,274 | 95,173 | 127,273 | 135,748 | 96,586 | 67,176 | 61,471 | 55,008 | 259,578 | 26,906 | 77,702 | 257,932 | 439,966 | 279,774 | 26,075 | |
| Prescribing (ONLY excl other FHS) | 39,313 | 43,560 | 21,724 | 18,829 | 28,020 | 35,845 | 33,054 | 25,006 | 19,658 | 20,604 | 15,779 | 79,958 | 5,616 | 37,460 | 72,665 | 128,692 | 43,496 | 18,308 | |
| Local authority services | 90,922 | 140,348 | 63,154 | 70,636 | 52,285 | 97,345 | 77,278 | 102,678 | 55,071 | 62,796 | 49,279 | 271,058 | 20,162 | 87,481 | 154,085 | 552,486 | 132,093 | 50,336 | |
| Unidentified Savings | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | (2,489) | 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 (explain below) | 1,768 | 1,405 | 0,000 | 10,102 | 0,055 | 4,550 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 2,406 | |
| Total budgeted expenditure | 327,127 | 331,191 | 175,895 | 278,359 | 197,516 | 398,112 | 246,080 | 247,700 | 161,507 | 165,824 | 137,112 | 705,796 | 61,504 | 230,355 | 592,557 | 1,253,722 | 646,755 | 160,187 | |
| Set aside as % of total budget | 14% | 9% | 6% | 0% | 11% | 0% | 0% | 9% | 12% | 13% | 12% | 13% | 11% | 12% | 6% | 11% | 0% | 11% | |
| Unidentified savings as % of total (before savings) | 0% | 0% | 0% | 0% | 0% | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | |
| Explanation of 'other' | Funds | Use of Earmarked Reserves | Corporate Services | Investment in Integrated Structures / Transformation | E-Health, Reserves, strategic | | | | | | | | | | | | | Planned use of reserves to deliver agreed projects | |
| FORECAST Variances (Full Year) | | | | | | | | | | | | | | | | | | | |
| Forecast Outturn - Set Aside | 46,416 | 28,524 | 9,734 | 0,000 | 23,372 | 0,000 | 0,000 | 23,430 | 19,602 | 21,341 | 17,046 | 96,016 | 7,872 | 28,949 | 42,094 | 132,578 | 0,000 | 16,857 | |
| Forecast Out-turn - Non-Set Aside | 283,199 | 308,102 | 162,481 | 279,669 | 177,064 | 403,164 | 249,977 | 223,239 | 144,945 | 144,039 | 120,297 | 611,760 | 55,276 | 205,453 | 565,061 | 1,111,786 | 662,319 | 143,786 | |
| Forecast variance - Set Aside | 0,000 | 0,000 | 0,000 | 0,000 | 1,389 | 0,000 | 0,000 | 0,000 | 0,000 | 0,388 | 0,000 | 0,814 | 1,324 | 1,237 | 6,053 | 0,000 | 0,000 | 0,000 | |
| Forecast Variance - Non-Set Aside | 2,488 | 5,435 | (3,680) | 1,310 | 2,920 | 5,052 | 3,897 | (1,031) | 3,040 | (0,832) | 0,231 | 1,166 | 0,320 | 2,810 | 8,545 | (9,358) | 15,564 | 0,456 | |
| Forecast variance as % of total budget | 2,488 | 5,435 | (3,680) | 1,310 | 2,920 | 5,052 | 3,897 | (1,031) | 3,040 | (0,444) | 0,231 | 1,980 | 1,644 | 4,047 | 14,598 | (9,358) | 15,564 | 0,456 | |
| Forecast variance as % of total budget | 1% | 2% | -2% | 0% | 1% | 1% | 2% | 0% | 2% | 0% | 0% | 0% | 3% | 2% | 2% | -1% | 2% | 0% | |
| Analysis of Forecast Variances (Combined Set Aside & Non-Set Aside) | | | | | | | | | | | | | | | | | | | |
| Non-delivery of savings/ exceeding savings | 0,000 | 0,000 | 0,000 | 3,167 | 3,226 | 3,489 | 2,457 | 0,285 | 2,090 | 0,330 | 0,000 | 5,695 | 0,000 | 1,237 | 0,319 | (2,977) | 14,415 | 0,000 | |
| Prescribing | 1,142 | 0,617 | 0,000 | 0,000 | 1,774 | 3,472 | 0,000 | 0,000 | 0,250 | 0,232 | 0,000 | 0,806 | 0,000 | 1,530 | 0,000 | 0,141 | 0,000 | 0,000 | |
| Prices | 0,000 | 0,276 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,900 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,822 | 0,000 | |
| Demographics | 0,000 | 5,759 | 0,000 | 0,000 | 0,000 | 0,000 | 2,173 | 0,331 | 0,117 | 0,101 | 0,000 | (0,043) | 0,000 | 0,635 | 0,000 | 6,405 | 0,000 | 0,456 | |
| Staffing | 1,346 | 0,549 | 0,000 | (1,353) | 0,000 | 0,140 | 0,000 | 0,000 | 0,588 | 0,000 | 0,000 | 1,050 | 0,000 | 0,000 | 0,000 | 0,000 | 1,047 | 0,000 | |
| Other Material Overspends (commentary required) | 0,000 | 0,000 | 0,000 | 0,000 | 1,389 | 0,690 | 0,747 | 0,000 | 0,058 | 1,077 | 0,000 | 0,594 | 0,000 | 18,664 | 0,000 | 1,060 | 0,000 | 0,000 | |
| Other Material Underspends (commentary required) | 0,000 | (0,964) | (3,680) | 0,000 | (2,649) | 0,000 | (0,733) | (2,206) | (0,905) | (1,165) | (0,833) | (4,478) | 0,000 | 0,000 | (4,385) | (12,786) | (0,500) | 0,000 | |
| Residual variances | 0,000 | (0,802) | 0,000 | (0,504) | (0,820) | (2,739) | 0,000 | (0,188) | 0,000 | 0,000 | (0,013) | 0,000 | 0,000 | 0,645 | 0,000 | 0,000 | (1,421) | 0,000 | |
| Forecast variance as % of total budget | 2,488 | 5,435 | (3,680) | 1,310 | 2,920 | 5,052 | 3,897 | (1,031) | 3,040 | (0,444) | 0,231 | 1,980 | 1,644 | 4,047 | 14,598 | (9,358) | 15,564 | 0,456 | |

Integration Authority - Financial Monitoring Information 2019/20 Q3
 Figures in £0.000m

| | Midlothian Lothian NHS | Moray Grampian NHS | North Ayrshire Ayrshire & Arran NHS | North Lanarkshire Lanarkshire NHS | Orkney Orkney NHS | Perth & Kinross Tayside NHS | Renfrewshire Greater Glasgow & Clyde NHS | Scottish Borders Borders NHS | Shetland Shetland NHS | South Ayrshire Ayrshire & Arran NHS | South Lanarkshire Lanarkshire NHS | West Dunbartonshire Greater Glasgow & Clyde NHS | West Lothian Lothian NHS | Totals |
|--|---------------------------|-----------------------|--|--------------------------------------|----------------------|--------------------------------|---|---------------------------------|--------------------------|--|--------------------------------------|--|-----------------------------|---|
| Budgeted Expenditure (Full Year) | | | | | | | | | | | | | | |
| Set Aside | 18.111 | 11.765 | 30.094 | 58.403 | 7.849 | 0.000 | 31.242 | 24.735 | 4.231 | 24.396 | 56.292 | 18.673 | 32.376 | 820.793 |
| Delegated Acute Services | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 15.156 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 548.975 |
| Community Health (incl FHS, excluding prescribing) | 50.410 | 51.846 | 94.269 | 297.317 | 22.114 | 128.111 | 87.726 | 91.350 | 16.177 | 101.975 | 243.396 | 75.342 | 96.586 | 3,803.606 |
| Prescribing (ONLY excl other FHS) | 18.068 | 16.053 | 29.493 | 70.927 | 4.598 | 26.273 | 36.721 | 23.736 | 6.732 | 23.423 | 66.120 | 19.305 | 35.953 | 1,064.989 |
| Local authority services | 52.459 | 54.365 | 119.415 | 206.983 | 19.757 | 52.404 | 71.743 | 50.989 | 22.024 | 73.150 | 175.282 | 67.539 | 75.166 | 3,170.759 |
| Unidentified Savings | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | (2.327) | 0.000 | 0.000 | 0.000 | 0.000 | (5.816) |
| Other (explain below) | 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 | 20.286 |
| Total budgeted expenditure | 139.048 | 134.029 | 273.271 | 633.630 | 54.318 | 206.788 | 242.588 | 190.810 | 46.837 | 222.944 | 541.090 | 180.859 | 240.081 | 9,423.592 |
| Set aside as % of total budget | 13% | 9% | 11% | 9% | 14% | 0% | 13% | 13% | 9% | 11% | 10% | 10% | 13% | Ranges from 6% to 14% for the 26 IAs with a set-aside budget. |
| Unidentified savings as % of total (before savings) | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 5% | 0% | 0% | 0% | 0% | 0% |
| Explanation of 'other' | | | | | | | | | | | | | | |
| FORECAST Variances (Full Year) | | | | | | | | | | | | | | |
| Forecast Outturn - Set Aside | 18.456 | 11.765 | 30.094 | 58.403 | 8.534 | 0.000 | 31.242 | 25.910 | 5.446 | 24.396 | 56.292 | 18.673 | 33.650 | 836.692 |
| Forecast Out-turn - Non-Set Aside | 120.227 | 123.963 | 244.611 | 572.384 | 46.621 | 210.030 | 208.057 | 167.723 | 43.972 | 199.831 | 483.149 | 161.147 | 207.885 | 8,641.217 |
| Forecast variance - Set Aside | 0.345 | 0.000 | 0.000 | 0.000 | 0.685 | 0.000 | 0.000 | 1.175 | 1.215 | 0.000 | 0.000 | 0.000 | 1.274 | 15.899 |
| Forecast Variance- Non-Set Aside | (0.710) | 1.699 | 1.434 | (2.843) | 0.152 | 3.242 | (3.289) | 1.648 | 1.366 | 1.283 | (1.649) | (1.039) | 0.180 | 38.418 |
| Forecast variance as % of total budget | (0.365) | 1.699 | 1.434 | (2.843) | 0.837 | 3.242 | (3.289) | 2.823 | 2.581 | 1.283 | (1.649) | (1.039) | 1.454 | 54.317 |
| Forecast variance as % of total budget | 0% | 1% | 1% | 0% | 2% | 2% | -1% | 1% | 6% | 1% | 0% | -1% | 1% | 1% |
| Analysis of Forecast Variances (Combined Set Aside & Non-Set Aside) | | | | | | | | | | | | | | |
| Non-delivery of savings/ exceeding savings | 0.230 | 0.000 | 0.489 | 1.034 | 0.000 | 0.195 | 0.000 | 2.145 | 0.610 | 1.309 | 0.232 | (1.016) | 0.000 | 38.961 |
| Prescribing | (0.137) | 1.358 | 0.000 | 0.000 | 0.000 | (0.109) | (0.700) | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 10.376 |
| Prices | 0.000 | 0.634 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 2.632 |
| Demographics | 0.327 | 0.373 | 1.790 | 0.000 | 0.000 | 1.274 | 0.000 | 0.457 | 0.000 | 0.000 | 0.000 | 0.641 | 0.000 | 20.796 |
| Staffing | 0.000 | (0.666) | 0.247 | 0.249 | 0.837 | 0.769 | (2.599) | 0.211 | 1.971 | 0.000 | 0.000 | 0.069 | 1.274 | 5.749 |
| Other Material Overspends (commentary required) | 0.115 | 0.000 | 0.000 | 0.657 | 0.000 | 3.816 | 0.000 | 0.000 | 0.000 | 0.951 | 0.000 | 1.381 | 0.000 | 31.199 |
| Other Material Underspends (commentary required) | (0.900) | 0.000 | 0.000 | (3.121) | 0.000 | (2.703) | 0.000 | 0.000 | 0.000 | (0.984) | (1.776) | (2.061) | 0.000 | (46.829) |
| Residual variances | 0.000 | 0.000 | (1.092) | (1.662) | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.007 | (0.105) | (0.053) | 0.180 | (8.567) |
| Forecast variance as % of total budget | (0.365) | 1.699 | 1.434 | (2.843) | 0.837 | 3.242 | (3.289) | 2.823 | 2.581 | 1.283 | (1.649) | (1.039) | 1.454 | 54.317 |

Integration Authority - Financial Monitoring information 2019/20 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 | Forecast | Forecast |
| NHS Board additional (reduced) funding* | 0.000 | 0.000 | 0.000 | 0.000 | 1.389 | 5.052 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 12.208 | 0.000 | 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 | 0.000 | 0.000 | 2.390 | 0.000 | 0.000 | 0.000 |
| Anticipated IJB Reserves to be used (increased) due to variance | 2.488 | 0.000 | (3.680) | 0.000 | 0.000 | 0.000 | 0.955 | 0.000 | 0.350 | 0.000 | 0.231 | 0.000 | 1.500 | 0.000 | 0.000 | 0.000 | (9.358) | 0.000 | 0.456 |
| Agreed financial recovery plan (no funding impact for partners) | 0.000 | 0.000 | 0.000 | 1.310 | 0.000 | 0.000 | 0.000 | 0.000 | 2.690 | 0.000 | 0.000 | 0.000 | 0.144 | 0.000 | 0.000 | 0.000 | 0.000 | 4.164 | 0.000 |
| Other | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | (1.031) | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 11.400 | 0.000 |
| Funding impact per organisation or recovery plan not yet determined (eg in discussion) or publicly reported | 0.000 | 5.435 | 0.000 | 0.000 | 1.531 | 0.000 | 2.942 | 0.000 | 0.000 | (0.444) | 0.000 | 1.980 | 0.000 | 4.047 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| | 2.488 | 5.435 | (3.680) | 1.310 | 2.920 | 5.052 | 3.897 | (1.031) | 3.040 | (0.444) | 0.231 | 1.980 | 1.644 | 4.047 | 14.598 | (9.358) | 15.564 | 0.456 | |

Savings Targets and Achievement

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

| | | | | | | | | | | | | | | | | | | |
|-----------------------------|---------|---------|---------|----------|---------|----------|---------|---------|---------|---------|---------|----------|---------|---------|---------|----------|----------|---------|
| Savings target | (4.631) | (2.100) | (2.094) | (10.877) | (7.245) | (19.505) | (5.936) | (2.312) | (3.700) | (1.479) | (3.682) | (19.090) | (1.815) | (6.247) | (8.827) | (18.255) | (31.200) | (1.429) |
| Forecast savings out-turn | (4.631) | (1.500) | (2.094) | (7.710) | (3.962) | (16.016) | (2.958) | (2.027) | (1.610) | (1.149) | (3.682) | (13.395) | (1.739) | (2.352) | (8.508) | (17.062) | (16.785) | (1.429) |
| Variance (+ = unfavourable) | 0.000 | 0.600 | 0.000 | 3.167 | 3.283 | 3.489 | 2.978 | 0.285 | 2.090 | 0.330 | 0.000 | 5.695 | 0.076 | 3.895 | 0.319 | 1.193 | 14.415 | 0.000 |

Variance as % of savings target

| | | | | | | | | | | | | | | | | | | |
|--|----|------|----|------|------|------|------|------|------|------|----|------|-----|------|-----|-----|------|----|
| | 0% | -29% | 0% | -29% | -45% | -18% | -50% | -12% | -56% | -22% | 0% | -30% | -4% | -62% | -4% | -7% | -46% | 0% |
|--|----|------|----|------|------|------|------|------|------|------|----|------|-----|------|-----|-----|------|----|

Reserves

Potential Year End Reserve Balances *

| | | | | | | | | | | | | | | | | | | | | |
|---------------------|----------|----------|----------|----------|----------|--------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|--------------|----------|----------|
| Contingency | Forecast | Forecast | Forecast | Forecast | Forecast | Year To Date | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Year To Date | Forecast | Forecast |
| Ear marked balances | 0.012 | 0.000 | 3.400 | 0.000 | 0.000 | 0.000 | 0.000 | 2.550 | 0.041 | 1.077 | 0.272 | 0.000 | 0.000 | 0.316 | 0.000 | 0.000 | 14.251 | 0.000 | 0.000 | 1.010 |
| Total | 0.000 | 1.100 | 4.242 | 0.050 | 1.022 | 2.456 | 0.100 | 0.568 | 1.503 | 0.000 | 3.003 | 0.000 | 4.340 | 5.763 | 0.000 | 26.959 | 0.000 | 3.807 | | |
| | 0.012 | 1.100 | 7.642 | 0.050 | 1.022 | 2.456 | 0.100 | 3.118 | 1.544 | 1.077 | 3.275 | 0.000 | 4.340 | 6.079 | 0.000 | 41.210 | 0.000 | 4.817 | | |

Integration Authority - Financial Monitoring Information 2019/20 Q3
 Figures in £0.000m

| | Midlothian Lothian NHS | Moray Grampian NHS | North Ayrshire Ayrshire & Arran NHS | North Lanarkshire Lanarkshire NHS | Orkney Orkney NHS | Perth & Kinross Tayside NHS | Renfrewshire Greater Glasgow & Clyde NHS | Scottish Borders Borders NHS | Shetland Shetland NHS | South Ayrshire Ayrshire & Arran NHS | South Lanarkshire Lanarkshire NHS | West Dunbartonshire Greater Glasgow & Clyde NHS | West Lothian Lothian NHS | Totals |
|---|---------------------------|-----------------------|--|--------------------------------------|----------------------|--------------------------------|---|---------------------------------|--------------------------|--|--------------------------------------|--|-----------------------------|----------|
| FUNDING IMPACT OF VARIANCES | | | | | | | | | | | | | | |
| Funding Impact of Variances | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast |
| NHS Board additional (reduced) funding* | 0.000 | 1.070 | 0.000 | 0.000 | 0.685 | 1.168 | 0.000 | 1.955 | 2.752 | 0.000 | 0.000 | 0.000 | 0.000 | 26.279 |
| Local authority additional (reduced) funding* | 0.000 | 0.629 | 0.000 | 0.000 | 0.000 | 2.074 | 0.000 | 0.868 | (0.171) | 0.000 | 0.000 | 0.000 | 0.000 | 5.790 |
| Anticipated IJB Reserves to be used (increased) due to variance | 0.000 | 0.000 | 0.000 | (2.843) | 0.000 | 0.000 | (3.289) | 0.000 | 0.000 | 0.000 | (1.649) | 0.000 | 0.000 | (14.839) |
| Agreed financial recovery plan (no funding impact for partners) | 0.000 | 0.000 | 1.434 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | (1.039) | 0.000 | 8.703 |
| 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 | 10.369 |
| Funding impact per organisation or recovery plan not yet determined (eg in discussion) or publicly reported | (0.365) | 0.000 | 0.000 | 0.000 | 0.152 | 0.000 | 0.000 | 0.000 | 0.000 | 1.283 | 0.000 | 0.000 | 1.454 | 18.015 |
| | (0.365) | 1.699 | 1.434 | (2.843) | 0.837 | 3.242 | (3.289) | 2.823 | 2.581 | 1.283 | (1.649) | (1.039) | 1.454 | 54.317 |

| | Savings Targets and Achievement | | | | | | | | | | | | | Non-Recurring |
|---|---------------------------------|-------|---------|---------|-------|---------|-------|---------|---------|---------|---------|-------|---------|---------------|
| Savings Target (Full Year, including Set Aside where relevant) | | | | | | | | | | | | | | |
| Savings target | (2.115) | 0.000 | (6.134) | (5.803) | 0.000 | (3.701) | 0.000 | (4.681) | (2.331) | (5.109) | (2.438) | 0.000 | (5.592) | (188.328) |
| Forecast savings out-turn | (1.885) | 0.000 | (5.645) | (4.769) | 0.000 | (3.506) | 0.000 | (2.536) | (1.721) | (3.800) | (2.206) | 0.000 | (5.270) | (139.947) |
| Variance (+/- unfavourable) | 0.230 | 0.000 | 0.489 | 1.034 | 0.000 | 0.195 | 0.000 | 2.145 | 0.610 | 1.309 | 0.232 | 0.000 | 0.322 | 48.381 |
| Variance as % of savings target | -11% | | -8% | -18% | | -5% | | -46% | -26% | -26% | -10% | | -6% | -26% |

| | Reserves | | | | | | | | | | | | | Non-Recurring |
|--|----------|----------|----------|--------------|----------|----------|----------|----------|----------|----------|----------|--------------|----------|---------------|
| Potential Year End Reserve Balances * | Forecast | Forecast | Forecast | Year To Date | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Year To Date | Forecast | Mixed basis |
| Contingency | 2.385 | 0.000 | (5.087) | 0.000 | 0.000 | 0.000 | 0.930 | 0.000 | 0.432 | 0.000 | 2.041 | 3.496 | 0.000 | 27.126 |
| Ear marked balances | 0.000 | 0.000 | 0.277 | 11.321 | 0.318 | 0.704 | 5.882 | 0.000 | 0.000 | 0.000 | 5.034 | 4.412 | 0.000 | 82.861 |
| Total | 2.385 | 0.000 | (4.810) | 11.321 | 0.318 | 0.704 | 6.812 | 0.000 | 0.432 | 0.000 | 7.075 | 7.908 | 0.000 | 109.987 |