

REPORT

2023/24 Financial Plan

Edinburgh Integration Joint Board

21 March 2023

Executive Summary

This report presents the 2023/24 financial plan for the Integration Joint Board (IJB). The financial plan incorporates the latest available information, including the budgets which will be delegated from our partners and compares these to projected costs based on the current forecast outturn, anticipated growth and assumptions around additional resources.

To address the projected financial shortfall over a 3 year period we are developing our medium term financial strategy (MTFS). This will set out a range of initiatives, aligned wherever possible to our strategic plan which, over time, will support financial balance. Delivering a plan of this complexity will require appropriate resource.

To bridge this gap, an initial in year savings and recovery programme has been presented to the board. However, even with this, the modelling indicates that delivering financial balance by the end of the year is not achievable without negative impact on outcomes for people and performance more generally.

This position has been the subject of tripartite talks with our partners. All involved in these discussions recognise and accept a number of complex inter-related factors, namely: the ongoing improvements in performance; the likely increased demand for services as we emerge from

the Covid pandemic; and the IJB's structural deficit and inflation price pressures. In this context, partners are supportive of the proposed approach and committed to working with IJB officers to bridge the financial gap as the year progresses.

Recommendations

It is recommended that the Board:

1. Note the 2023/24 budget offers from the City of Edinburgh Council and NHS Lothian and the resultant financial plan based on the revised delegated budgets, expenditure forecasts and proposed savings and recovery programme;
2. Support the development of the medium term financial strategy and agree to receive an update at a special board meeting in May 2023;
3. Agree that officers continue tripartite efforts with colleagues in the City of Edinburgh Council and NHS Lothian to bridge the remaining anticipated in year shortfall;
4. Agree to receive an update on progress on a regular and appropriate basis throughout the year; and
5. Issue a direction to the City of Edinburgh Council for the uplifting of contracts in line with nationally agreed methodology.

Directions

Direction to City of Edinburgh Council, NHS Lothian or both organisations	No direction required	
	Issue a direction to City of Edinburgh Council	
	Issue a direction to NHS Lothian	
	Issue a direction to City of Edinburgh Council & NHS Lothian	✓

Report Circulation

1. This report has not been presented elsewhere but the content and issues raised in the paper have been explored and discussed through a series of IJB Budget Working Group sessions.

Main Report

Background

2. Immediately after the agreement of the IJB's 2022/23 financial plan, work started on the 2023/24 budget. The Chief Finance Officer liaised closely with senior colleagues in the finance teams of NHS Lothian and the City of Edinburgh Council (the Council) as the financial plans for the respective organisations were developed. Work also continued to develop the savings and recovery programme in accordance with the board's aim to align efficiency with strategic intent. In recognition of the increasing financial challenge facing all public sector organisations and the projected size of the IJB's budget deficit, additional resource was secured to lead this work.
3. The first of a series of Budget Working Groups was held in August 2022. These allowed officers to share various iterations of the financial plan and savings and recovery programme. It also offered an opportunity for members to be kept up to date on the emerging issues and to discuss and debate these with officers. At the current time, the financial plan for 2023/24 is not balanced. The underpinning details and assumptions are set out in this paper.

Financial context

4. Understanding the wider context in which the IJB is setting its budget is imperative. Official publications, from both UK and Scottish Governments, set the scene of tightening resources, increasing demands, workforce shortages and the requirement to prioritise and target key priorities.
5. In May 2022 the Resource Spending Review (RSR, available [here](#)) was published, setting out the Scottish Government's (SG) high level financial plans for 2023/24 to 2026/27. This document signalled that future budgetary settlements were projected to be below current levels in real terms, thereby exacerbating constraints in public sector spending.
6. The RSR was followed by correspondence from the SG's Director of Health Finance and Governance which highlighted that no further Covid consequential were anticipated in 2022/23 or in future years.
7. Published in November 2022, the SG's Emergency Budget Review (EBR, available [here](#)), represented one element of the continuing response to the cost of living crisis. It noted that 'The Scottish budget is at the absolute limits of affordability' and outlined that the 2022/23 NHS pay award would be funded through a range of saving initiatives, including reprioritising spending in health and social care.
8. This was followed by the UK Government's Autumn Statement which set out how "public spending discipline" must be shown through a "challenging period". Specifically, the planned increase in National Insurance was reversed, and, whilst announcing increases in both NHS and social care spending, this was predicated on the NHS making further efficiencies and local authorities increasing council tax.
9. Finally, the SG draft budget for 2023/24 '*takes place in the most turbulent economic and financial context most people can remember. We are facing the combined impact of war in Europe, surging energy prices, increasing inflation and workforce shortages. We are also aware of the impact of the pandemic on people's health and wellbeing, with Covid exacerbating existing inequalities. This has translated into an unprecedented increase in demand for our services*'.

10. Thus, in common with all public services, the IJB is setting a budget at a time when demand for our services is increasing, costs are rising and we are striving to improve performance. Balancing the budget will require the identification and agreement of significant savings, making it extremely unlikely that the current level of service provision can be sustained. This complex landscape leads to a difficult set of choices for the Integration Joint Board, how we balance our ambition to expand and improve services and continue to improve our performance and outcomes for our citizens, with the requirement to balance our budget. These goals are not necessarily congruent but do reflect the picture nationally.

Funding - IJB delegated budget 2023/24

11. On 15th December 2022, the Deputy First Minister presented a draft one-year Scottish Budget and Local Government Finance Settlement to the Scottish Parliament (available [here](#)). Stage 3 of the budget debate was held on 21st February when the budget was passed by Parliament. This in turn informs the budgets delegated to the IJB from its 2 partners, the Council and NHS Lothian. Details are discussed in paragraphs 12 to 19 below.
12. For **local authorities**, the Scottish Government (SG) budget provided net additional funding of £95m, to be transferred from the health portfolio to support social care and integration (see table 1 below). This recognises the recurring commitments on adult social care pay in commissioned services, inflationary uplift on free personal nursing care rates, offset by non-recurring interim care money ending. Local authorities were required to pass this additional funding on in full to integration authorities. As can be seen from the table, Edinburgh’s share of the £95m is £8.9m.

	Scotland £m	Edinburgh IJB £m
Living wage - uplift to £10.90 from 1/4/23	100	8.4
Free personal and nursing care	15	2.3
Interim care	(20)	(1.8)
Total	95	8.9

Table 1: Additional Scottish Government funding provided for social care 2023/24

13. The Council set its budget on 23rd February 2023. As well as passing on the £8.9m in full, the Council has provided funding to cover the full year impact of the 2022/23 pay settlement. These adjustments bring the total budget delegated by the **Council** to **£295m**, as summarised in table 2.
14. All **health boards** received a baseline uplift of 5.9% incorporating recurring funding for pay in 2022/23 and a baseline uplift of 2% for 2023/24. Given the challenging and uncertain outlook for inflation, the need to conclude some pay deals for the current year and the associated implications for spending baselines, the SG did not set out a public sector pay policy alongside the 2023/24 budget and further information will be forthcoming at an appropriate point in the new year. Health boards and integration authorities have been instructed to plan on the basis that pay awards for health services will be fully funded. In line with previous years, 2023/24 NHS payments to integration authorities for delegated health functions must deliver an uplift of 2% over 2022/23 agreed recurring budgets and make appropriate provision for 2022/23 pay.
15. NRAC is the formula used to assess each board's fair share of the overall NHS Scotland resource. As well as the baseline uplift, those boards furthest from NRAC parity received a share of £23.2m, NHS Lothian's share of which was £15.7m.
16. Finally, the draft budget recognised that there are specific legacy Covid costs that will require additional funding support in the new financial year. This includes: vaccinations; test & protect; additional PPE requirements; and some specific public health measures. Beyond this, NHS boards and integration authorities are expected to meet remaining costs from baseline funding and should continue to drive these costs down as far as possible.
17. The NHS Lothian Finance and Resource Committee considered their financial plan on 7th February 2023. At this point, a gap of £94m was projected and the Director of Finance provided the board with limited assurance that a balanced outturn would be achieved in 2023/24. Work continues to refine the plan and the final iteration will be scrutinised by the committee on 20th March 2023. Assuming they endorse the plan, it will be presented to the NHS Lothian board for approval on 5th April. Following which it will be submitted to the SG.

18. Based on the February version of the plan, we have now received formal confirmation of the indicative budget offer to the IJB. In line with the other 3 Lothian IJBs this reflects a 2% uplift on the recurring baseline budget (excluding general medical services). However, given that we are aware that a number of material adjustments have been made to this version of the plan we have worked with NHS Lothian's Deputy Director of Finance to agree an indicative position for the Integration Joint Board. This would give us a delegated budget of £514.4m, which will be subject to change as the plan is finalised and the final settlement from the SG received (after the pay uplifts for 2022/23 and 2023/24 are confirmed).
19. The combination of both budget offers would give the IJB a **delegated budget** of **£809.4m** at the beginning of financial year 2023/24 as demonstrated below in table 2:

	Council £m	NHS Lothian £m	Total £m
Baseline delegated budget	285.2	506.3	791.5
Local Authority settlement	9.8		9.8
NHS pass through of 2% uplift		8.1	8.1
Total delegated budget 2023/24	295.0	514.4	809.4

Table 2: Indicative delegated budget 2023/24

Expenditure - IJB projected costs for 2022/23

20. In conjunction with the City of Edinburgh Council and NHS Lothian finance teams, the estimated costs of delegated services for the coming financial year have been modelled. The following assumptions were used in completing this task:
- Council **pay costs** will rise at 3% as per the assumptions set out in the Council's budget framework. Each additional 1% will cost a further c£1m;
 - **Pay awards** for NHS staff in 2023/24 have been included at 2%, in line with the funding provided in the budget settlement. Health boards have been advised to plan on the basis that additional funding will be provided to meet any award above this level. Accordingly, our planning assumption is that NHS Lothian will reflect the relevant funding in the budget

delegated to the Integration Joint Board, making any increases above 2% cost neutral;

- Expenditure projections for the year assume that operational services continue to run with **vacancies**. This reflects the ongoing recruitment and retention challenges and the high levels of current staffing gaps. This will be closely monitored as the year progresses;
- Full year costs of the **increase in capacity** which has driven improved performance in the third quarter of 2022/23 have been estimated at £6.3m. A further £5.1m has been provided to maintain the 55 **interim care beds**, following the withdrawal of the funding in the SG budget;
- Over and above this, the impact of **demographic growth** on Council purchasing costs has been assumed at a further £10.1m. This assumption is in line the increase experienced in recent years and this approach will continue to be refined in line with the development of the joint strategic needs assessment (JSNA);
- **National care home inflation** cost estimates have been provided by the Council finance and contracting teams and are based on an assumed outcome from the ongoing national negotiations;
- **Other contractual inflation** has been calculated in line with the methodology developed nationally and allows for the increase in the living wage to £10.90 from 1st April 2023. As has been the case in previous years, the funding received falls short of the sum required to uplift all contracts in line with national policy. For this reason, it is recommended that, where specific funding sources exist (eg Thrive, carers funding), the cost of actioning uplifts are sourced from these monies where sufficient slippage or non-committed funds exists to do this without impact on planned activity. This is discussed in more detail in a separate paper to this meeting. Assuming this is agreed it is **recommended** that the IJB instructs the Council, via a direction, to implement the uplifts in line with national policy. This direction is attached as appendix 1;

- Costs associated with **free personal and nursing care** are assumed to increase in line with the funding received. This is consistent with the assumptions used in previous years, which have proved to be reliable;
- A provision has been included to account for the potential additional costs of **insourcing** services;
- The NHS Lothian financial plan assumes a cost growth on hospital drugs of 10%. This is split between underlying drug growth and the impact of new medicines approved through Scottish Medicines Consortium. Work is ongoing to refine these estimates;
- The Medicines Management Team have estimated prescribing growth of 6.7% next year; and
- Excluding the elements above, the expected growth in NHS Lothian's non-pay costs has been set at 7.4% in the plan for 2023/24. This also excludes energy costs, which are based on actual estimated growth (as well as not being delegated).

21. The impact of these assumptions is that the cost of delivering delegated services will rise by £46.1m to £856.4m, a breakdown is shown below in table 3:

	Council £m	NHS Lothian £m	Total £m
Baseline spend*	295.4	514.9	810.3
Projected increases in spend:			
<i>Pay inflation</i>	2.9	5.2	8.1
<i>Purchasing inflation</i>	9.1	0.0	9.1
<i>Non pay inflation</i>	2.4	2.6	5.0
<i>Prescribing and medicines growth</i>	0.0	7.2	7.2
<i>Demographic growth</i>	10.1	0.0	10.1
<i>Interim care</i>	5.1	0.0	5.1
<i>Provisions</i>	2.0	0.0	2.0
<i>Other</i>	(0.5)	0.0	(0.5)
Total increases	31.1	15.0	46.1
Total projected spend	326.5	529.9	856.4

Table 3: projected delegated expenditure 2023/24

* includes £6.3m attributed to the cost of improving performance in 2022/23

22. Comparing these budget offers from the Council and NHS Lothian with the projected costs for delegated services gives the IJB a £47.0m savings requirement going into 2023/24 as shown in table 4 below:

	£m
Baseline budget	791.5
Uplift	17.9
Total budget	809.4
Baseline expenditure	810.3
Cost increases	46.1
Total expenditure	856.4
Savings requirement	(47.0)

Table 4: projected IJB savings requirement 2023/24

23. This can be further analysed as a brought forward deficit of £18.8m which will increase by £28.2m during the year. See table 5 below:

	Council £m	NHS Lothian £m	Total £m
Brought forward deficit	(10.2)	(8.6)	(18.8)
Increase 2023/24	(21.3)	(6.9)	(28.2)
Total projected budget gap 22/23	(31.5)	(15.5)	(47.0)

Table 5: projected IJB savings requirement 2023/24

24. Table 5 demonstrates that we are faced with a combination of longstanding pressures (which are reflected in the brought forward deficit) and new pressures (as increases in unavoidable costs routinely outstrip rises in income). The drivers of resultant gap can be summarised as:

	£m
Demographic pressures	(12.3)
Performance linked capacity increases	(15.3)
Insourcing services	(2.0)
Living wage & contract uplifts	(5.1)
Pay awards	(2.9)
Vacancies	6.1
Sub total Council services	(31.5)
Prescribing	(10.7)
Set aside services	(9.1)
Vacancies	8.9
Other	(4.6)
Sub total health services	(15.5)
Savings requirement	(47.0)

Table 6: drivers of the savings requirement 2023/24

Medium term financial strategy

25. The financial outlook facing the IJB is longstanding and Edinburgh is not in a unique position, with integration authorities across Scotland facing similar challenges. Over the last few years we have had an ongoing dialogue about how to balance the current care, workforce and financial deficits whilst ensuring the sustainability of the Edinburgh health and social care system. Table 7 below summarises the estimated budget gap over the next 3 years:

	2023/24 £m	2024/25 £m	2025/26 £m
Council run services	(31.5)	(44.4)	(57.4)
Health run services	(15.5)	(18.3)	(21.2)
Total projected budget gap 22/23	(47.0)	(62.7)	(78.6)

Table 7: projected IJB savings requirement 2023/24 to 2025/26

26. It is recognised that the opportunities for developing and effectively delivering significant savings proposals within a single financial year has become increasingly challenging and brings risk to performance and quality outcomes. In this climate the delivery of further savings will depend on complex funding, workforce and service change and redesign initiatives that extend past a single financial year. To address this, we need to evolve our thinking and adopt a longer term, strategic approach. As a result, we are developing our medium-term financial strategy (MTFS), which will address sustainability in the longer term and avoid the need to relentlessly develop savings programmes that lead to inefficient "salami slicing". Effectively the MTFS is a set of longer-term transformation change programmes and projects, expected to deliver improved care and financial benefits as part of a multi-year programme.
27. We believe that the MTFS is the vehicle to move the IJB towards sustainability. It focuses on around 40 key areas and incorporates a number of key programmes which are set out in appendix 2. The underpinning programmes form a 5 year plan which will target delivery of between £20m and £80m of recurring savings.
28. However, the planning and implementation of such large-scale, strategic change takes time and many of the financial benefits will only be realised over a number of years. It is important to recognise that this is a long-term approach, and as such there is still a requirement to deliver savings in the short

term. Therefore, a savings and recovery programme has been developed for 2023/24 to help bridge the transition to this new approach. Allied to this, elements of the MTFs will be accelerated and fast tracked into year 1 delivery to support financial sustainability and safeguard critical services and deployed on an agile basis in year.

Savings and recovery programme

29. The savings and recovery programme is covered in a separate paper to this meeting. This is aligned to the IJB's aim to deliver change through transformation and in a way which has minimal impact on outcomes for people and general performance.
30. The planned programme for 2023/24 is summarised in table 8 along with the impact on the budget gap:

	£m
Savings Requirement	47.0
1. Operational grip and control	6.2
2. Previously approved	1.2
3. New proposals	4.1
Total savings	11.5
Remaining gap	35.6

Table 8: summary IJB savings and recovery programme 2023/24

Next steps

31. We are facing unprecedented challenges to the sustainability of our health and care system; an ageing population; an increase in the number of people living with long term conditions; a reduction in the working age population which compounds the challenge in workforce supply, and fundamentally resource availability cannot continue to match levels of demand. These issues are longstanding and have been recognised on a UK and Scotland wide basis.
32. In the case of Edinburgh this is evidenced by the structural deficit which the IJB inherited from partners. Since its inception the IJB has routinely faced an underlying budget gap which we are unable to bridge on a sustainable basis.
33. Paragraphs 29 and 30 above described the savings and recovery programme which will deliver cost reductions of £11.5m in 2023/24. Whilst this is clearly insufficient to balance the plan, opportunities to deliver further efficiencies in the timescale required and, at the same time as maintain performance and improve

outcomes for people, have now been exhausted. Savings beyond the level currently built into the plan will have a significant negative impact on performance gains and, ultimately on outcomes for people. The MTFS offers an opportunity to redesign services over a 3 year period in a way which maximises alignment with the strategic plan. Whilst officers' efforts will now be focussed on progressing this it must be recognised that complex change at this scale takes time and needs to be properly resourced. Initial priority will be given to further developing the grip and control proposals and these will be presented to future meetings of the Integration Joint Board. These workstreams will be reinforced with discrete plans and clearly defined and measurable efficiency outcomes and savings targets, underpinned by robust communication, training, and learning and development initiatives.

34. This approach will therefore leave us with an unbalanced budget as we start 2023/24. During the development and refinement of the IJB's financial plan, the Chief Officer and Chief Finance Officer have been working closely with the Council's Head of Finance and NHS Lothian's Director of Finance. These tripartite discussions have been productive and reflect a shared intent. An example of this are the discussions which have taken place in regard to the set aside budget. Even after the identification of savings schemes, a key determinant of the IJB's financial gap is the position with set aside services, contributing c£8m to the budget deficit. The Chief Finance Officer has discussed this with NHS Lothian's Director of Finance. Both have agreed a shared ambition to work collaboratively to deliver a balanced outturn. Assuming that set aside broke even would reduce the in year deficit to £27.6m.
35. Partners are supportive of the Chief Officer's plans to now focus on developing the MTFS. This work will require the support and commitment of all 3 organisations and strong leadership to deliver. Such an approach clearly brings risk but, equally, a more aggressive savings and recovery programme will lead to reductions in services and have a detrimental impact on people.
36. Work will continue across a number of fronts to provide the IJB assurance as the year progresses. In further mitigation, the financial position of the delegated services will be closely monitored. It is **recommended** that progress towards financial balance by the end the year is formally considered by the

board following the quarter 1 review with further updates will be provided via the regular finance report.

37. The draft budget is reflected in the initial allocation for all delegated services set out in the financial schedule which accompanies the overarching direction. This schedule is attached as appendix 3.

Implications for Edinburgh Integration Joint Board

Financial

38. Outlined in the main body of this report.

Legal/risk implications

39. Even if agreed in full, the savings and recovery programme for 2023/24 is insufficient to support financial balance. This clearly presents a material risk for the IJB and its partners. However we have secured the commitment of our partners to work collaboratively to address this as the year progresses, including the development of the MTFs. Regular updates will be provided for the board with the quarter 1 review providing a key milestone for review.
40. Whilst every effort has been made to ensure all likely additional costs have been incorporated into the financial outlook at this time, there remain a number of inherent uncertainties and associated risks. The financial planning process is an ongoing and iterative cycle, and it is not possible to fully identify all financial risks facing individual service areas, or the wider organisation, at this stage.
41. A number of specific risks should be considered by the board, as noted below:
- The impact of material changes to the cost base for next year, for example the financial impact of workforce shortages and rising energy costs. This is being closely monitored by partners;
 - Potential costs associated with the national move from analogue to digital telecommunications systems have not been included in the plan at this stage. These are currently being quantified, particularly as they impact on the ATEC 24 alarm service;

- Continued management of the financial exposure arising from the ongoing desire to improve performance, addressing unscheduled care capacity pressures and reducing delayed discharges;
- Availability of SG funding for both nationally funded programmes & initiatives and services funded annually on a non recurring basis; and
- Ongoing impact of uncertainty in global markets as a result of the Russian invasion of Ukraine.

Equality and integrated impact assessment

42. There are no specific implications arising from this report.

Environment and sustainability impacts

43. There are no specific implications arising from this report.

Quality of care

44. There are no specific implications arising from this report.

Consultation

45. This report has been prepared with the support of the finance teams in the City of Edinburgh Council and NHS Lothian.

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Appendices

Appendix 1	Direction to the City of Edinburgh Council – Contract uplifts for 2023/24
Appendix 2	Medium term financial strategy themes
Appendix 3	Direction to the City of Edinburgh Council and NHS Lothian – 2023/24

DIRECTION – CONTRACT UPLIFTS FOR 2023/24

DIRECTION FROM THE EDINBURGH INTEGRATION JOINT BOARD (EIJB)

Partner agencies are required to carry out this direction in accordance with statutory and regulatory obligations, ensuring adherence to relevant guidance, policies and procedures, in pursuit of the EIJB's strategic objectives.

Reference number	TBC
Does this direction supersede, vary or revoke an existing direction? If yes, please provide reference number of existing direction	No
Approval date	21 st March 2023 (TBC)
Services/functions covered	<ul style="list-style-type: none"> • All purchased services • All direct payments, individual service funds and payments to personal assistants
Full text of direction	<p>Implement contractual uplifts as follows:</p> <ul style="list-style-type: none"> • Apply nationally agreed rates to contracts covered by the national care home contract; and • For all other contracts - bring rates in line with a minimum hourly rate of £10.90 for front line social care staff using the methodology agreed nationally.
Direction to	The City of Edinburgh Council
Link to relevant EIJB report/reports	TBC

Budget/finances allocated to carry out the direction.	State the financial resources allocated to enable NHS Lothian or the Council or both to implement the direction.	<i>NHS Lothian</i>	<i>City of Edinburgh Council</i>
	Year one funding (2023/24)		£9.1m
	Recurring funding		£9.1m
Performance measures	Uplift to be actioned		
Date direction will be reviewed	September 2023		

MEDIUM TERM FINANCIAL STRATEGY - THEMES

Themes include but are not limited to;

- Digital – replacing the existing social care system SWIFT, growing the use of telehealth and telecare and introducing middleware;
- Review and assessment – improving the practice and timeliness of review and assessment, managing the spot buying and contracting mechanisms to get the right care at a fair price;
- Self directed support (SDS) – making the most of the personal assistant workforce and ensuring we use direct payments and individual service funds for the benefit of people;
- Commissioning and market shaping – putting Edinburgh back into a world class commissioning space with improved management of the market;
- Reablement – growing the reablement offer to help all people in Edinburgh discharged from acute care get independent more quickly and be less reliant on care packages;
- Early intervention and prevention – growing the supporting services to ensure people can access more than medical care and social prescribing to live happier healthier lives;
- Pathway realignment – focussed on our people pathways across learning disabilities, long term conditions, older people, younger adults through a series of reviews;
- Workforce – driving down agency spend and looking at better career pathways to fill hard to recruit vacancies;
- Culture change – changing the culture to become more integrated and change ready;
- Review, redesign and optimisation of internally managed GP services;
- Review levels of care that we commission from the third and independent sector – for example, day services and interim care home placements;
- Optimising the use of our care home estate and providers;
- Looking at different models of support for carers;
- Optimising our homecare service and reablement funding and model of care;
- Reviewing the model for drugs and alcohol services; and
- Reviewing the model of care for older people, younger adults and those with disabilities.

**DIRECTION TO THE CITY OF EDINBURGH COUNCIL AND NHS LoTHIAN – FINANCIAL
SCHEDULE 2023/24**

	£m
City of Edinburgh Council delegated budget	
Employee costs	100.7
Premises costs	0.8
Transport costs	3.3
Supplies, services and transfer payments	12.0
Purchasing - residential and FPNC	92.4
Purchasing - care at home and day care	124.1
Purchasing - direct payments and ISFs	54.3
Purchasing - grants and block contracts	32.9
Purchasing - other	5.2
Grants, funding and cost recovery	(79.8)
Customer and clients receipts	(19.5)
Budget gap	(31.4)
Net Council delegated budget	295.0

NHS Lothian delegated budget	
Core - community hospitals	16.1
Core - district nursing	15.8
Core - geriatric medicine	2.8
Core - GMS	96.7
Core - learning disabilities	1.3
Core - mental health	11.4
Core - prescribing	78.2
Core - reserves	8.4
Core – substance misuse	5.5
Core - other	98.7
Hosted - community equipment	1.9
Hosted - GMS	(11.1)
Hosted - hospice & palliative care	2.6
Hosted - LUCS	6.7
Hosted - mental health	31.6
Hosted - oral health	3.6
Hosted - rehabilitation services	5.3
Hosted - sexual health	4.1
Hosted - other	34.4
Set aside - acute management	3.4
Set aside - cardiology	4.1
Set aside - diabetes & endocrinology	2.2
Set aside - ED & minor injuries	10.2
Set aside - gastroenterology	6.0
Set aside - general medicine	27.2
Set aside - geriatric medicine	17.1
Set aside - infectious disease	7.2
Set aside - respiratory medicine	5.6
Set aside - therapy services	9.0
Set aside - other	8.7
Net NHS Lothian Delegated Budget	514.4

Total Net Delegated Budget	809.4
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