

# REPORT

Finance update

Edinburgh Integration Joint Board

13 December 2022

<b>Executive Summary</b>	The report provides the Integration Joint Board with an update on the financial performance of delegated services for the first 6 months of the year. It provided the committee with <b>moderate assurance</b> of a break even position for 2022/23.
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<b>Recommendations</b>	<p>It is recommended that the board notes the:</p> <ul style="list-style-type: none"> <li>a) financial position for delegated services to 30<sup>th</sup> September 2022;</li> <li>b) moderate assurance provided by the Chief Finance Officer.</li> </ul>
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## 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

- The financial position highlighted within this report has been considered through the appropriate governance structures of our partners, the City of Edinburgh Council (the Council) and NHS Lothian. A more detailed version of

this report and a separate report on progress with the savings and recovery programme were scrutinised by the Performance and Delivery Committee on 30<sup>th</sup> November 2022.

## **Main Report**

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### **Background**

2. In March 2022, the Integration Joint Board (IJB) agreed the 2022/23 financial plan and associated savings and recovery programme. Recognising that the additional measures required to balance the plan would have a significant negative impact on performance gains and, ultimately on outcomes for people, the board made the difficult decision to support a budget which did not deliver financial balance. At this point the plan had a deficit of £16.9m.
3. An update was provided to the IJB meeting in August 2022 which reported that the budget deficit had been reduced to £10.8m. At this point, the board noted that officers were continuing tripartite efforts with colleagues in the City of Edinburgh Council and NHS Lothian to bridge this remaining gap.

### **Overview of financial position**

4. As members are aware, the IJB “directs” budgets back to our partner organisations who provide the associated services. The majority of these services are delivered through the Edinburgh Health and Social Care Partnership, with the balance being managed by NHS Lothian under the strategic direction of the IJB. Management of financial performance is undertaken through the governance arrangements in the 2 partner organisations and the Partnership.

5. The information in this report is based on the period 6 (September 2022) monitoring reports from the Council and NHS Lothian. This shows a small projected year end underspend of £0.25m as per table 1 below. Whilst this is an improvement from the position reported to the committee in September, it should be emphasised that the underlying issues, namely the budget deficit and ongoing pressure on set aside budgets, have not changed. These are offset by vacancies across some key Council and NHS services and slippage on investment funding to get to a break even position for the year. Further detail is included in appendices 1 (NHS Lothian) and 2 (the Council), with narrative explanations in paragraphs 6 and 7.

	Annual Budget £k	To September 2022			Year end forecast £k
		Budget £k	Actual £k	Variance £k	
NHS services					
Core	296,248	86,395	84,382	2,013	3,811
Hosted	93,136	45,327	45,762	(434)	1,326
Set aside	101,729	48,872	50,123	(1,251)	(4,887)
<b>Sub total NHS services</b>	<b>491,113</b>	<b>180,594</b>	<b>180,267</b>	<b>328</b>	<b>250</b>
<b>CEC services</b>	<b>288,201</b>	<b>144,100</b>	<b>144,100</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>779,314</b>	<b>324,695</b>	<b>324,367</b>	<b>328</b>	<b>250</b>

Table 1: financial position for delegated services to September 2022

### NHS Lothian

6. Delegated health services are reporting a small underspend of £0.3m for the 6 months to September 2022, or £0.2m by the end of the financial year. The key drivers of this position are well rehearsed and include:

- *Vacancies* – continue to drive projected year end underspends in a number of services, including community hospitals (£1.4m), district nursing (£1.4m), mental health (£1.1m), therapies (£0.8m including hosted services) and rehabilitation (£0.5m). In all these areas vacancy levels are higher than those experienced in the previous financial year despite ongoing efforts of operational staff prioritising recruitment;
- *Prescribing (£2.8m over)* – prescribing costs have been particularly volatile this year. This is evidenced in the latest actual information which highlights issues with both price and volumes trends, impacting the

forecast position. Short supply is currently having a significant impact on price per item (17p per item increase on the previous month) as well as significant volume growth in the month (9% higher than last year). Both these elements are being closely monitored but it is difficult to predict if they will continue longer term at this time;

- *Hosted services (£1.3m under by year end)* – the increased issue of community equipment continues to be a material pressure. Offsetting this pressure are underspends across a number of services impacted by staff vacancies (see above); and
- *Set aside services (£4.9m over)*- continues to be the main financial issue facing NHS delegated services and the key drivers remain as previously reported. These include: staffing (mainly at the acute hospital's front doors and in therapies); drugs (in gastrointestinal and cystic fibrosis services); adult insulin pumps within diabetes & endocrinology; therapy services at the Royal Infirmary of Edinburgh (both occupational therapy and physiotherapy); and junior medical costs. The deterioration of the position in the last part of the financial year is linked to an expected increase in the distribution of insulin pumps and recruitment to allied health professional (AHP) vacancies within the acute sector.

## City of Edinburgh Council

7. Following a detailed review, Council delegated services are now reporting a break even position for the year. This is summarised in table 2 below:

	£k
Externally purchased services ( <i>budget gap</i> )	(10,881)
Internally delivered services	6,545
Income	(153)
<b>Sub total operational position</b>	<b>(4,490)</b>
<i>Summary of Covid impact</i>	
Service costs	(1,480)
Sustainability payments	(5,801)
Loss of income	(565)
Sub total	(7,846)
<i>Interim care and additional capacity</i>	602
<b>Council delegated services total</b>	<b>(11,733)</b>
<i>Offset by</i>	
LMP funding	10,686
Slippage	1,048
<b>Funding total</b>	<b>11,733</b>
<b>Projected outturn</b>	<b>0</b>

Table 2: drivers of Council delegated services to September 2022

8. As demonstrated in table 2, there are 3 components to the operation position (ie before considering the impact of covid and system pressures). Taking these factors together gives an underlying in year overspend of £4.5m, and they can be described as follows:
- *External services (net projected overspend of £10.9m)* – also referred to as ‘purchasing’. This is effectively the £10.8m budgetary gap which is reported against this heading as it has arisen from the IJB's decisions to invest to support increased capacity and the unfunded impact of demography. Whilst the overspend is currently limited to the budget shortfall, it should be noted that there will be a financial impact of recent increases in capacity. Indications are that this will be manageable within the overall budgetary envelope and this will be monitored closely; and
  - *Internal services (forecast net underspend of £6.5m)* - can mainly be attributed to employee costs across the services, but mostly in

homecare, residential and day care services. This is despite the ongoing efforts to recruit and reflects the position nationally.

9. The costs associated with the pandemic are discussed in more detail below. Assuming these are fully funded via the LMP process would leave a residual in year gap of £1.0m. Working with service leads, the finance team carried out a review of planned investments (from a combination of the non recurring winter funding received in 2021/22 and funds received via the Scottish Government's (SG) budget for 2022/23). This focussed on the likely timing of implementation and this exercise identified that the recruitment challenges previously highlighted to the board mean there is a degree of slippage in the associated funding. It has therefore been assumed that this will offset the residual gap in the budget for the year.

#### **Financial impact of Covid-19**

10. In both 2020/21 and 2021/22 Covid related costs were met in full by the Scottish Government (SG) via the LMP process. Over the 2 financial years the IJB received support totalling £82.8m. As reported to the board in August, the SG has confirmed that no further Covid consequentials are anticipated in 2022/23 or in future years. This is therefore the final year where costs related to the pandemic will be separately funded, with the associated funding currently sitting in IJBs' reserves.
11. Further, the SG has now indicated that they will be recover from integration authorities any of this funding which is not required to offset in year Covid costs. Although the mechanism for doing this has not yet been finalised, the indications are that any reclaim will be based on the LMP return submitted at the end of October 2022. This included costs across both health and Council services of £39m, with £26m of this relating to the estimated cost of implementing the interim report from the Edinburgh Assistance Programme. This is the subject of ongoing discussion between the Chief Officer, Chief Finance Officer and the SG's Director of Health Finance and Governance. A verbal update will be provided at the meeting.

## **Savings and recovery programme**

12. In March 2022, the IJB agreed the 2022/23 savings and recovery programme to deliver in year savings of £5.74 million. Delivery of the programme is overseen operationally by the Savings Governance Board (SGB) with progress scrutinised by the Performance and Delivery Committee. Appendix 4 details the validated and reported progress status and associated RAG evaluation for all approved projects within the 22/23 programme up until the end of September 2023. This includes a high-level summary, outlining the current status and agreed actions, for each project. Ten (10) projects have been reported as either low, moderate or high risk.
13. Overall, the programme is moderately behind expected progress and there is a divergence between planned activities and progress across number of projects. However, where risks or issues have been identified as having financial implications for the 2022/23 savings and recovery programme, corrective actions have been agreed and documented through SGB for the purpose of audit and ongoing programme assurance.

## **Implications for Edinburgh Integration Joint Board**

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### **Financial**

14. Outlined elsewhere in this report

### **Legal/risk implications**

15. Like any year end projection, the IJB's relies on a number of assumptions and estimates each of which introduces a degree of risk. Taking these into account the Chief Finance Officer is in a position to give moderate assurance of a balanced position for the year. This will clearly be closely monitored as the year end approaches.

### **Equality and integrated impact assessment**

16. There is no direct additional impact of the report's contents.

### **Environment and sustainability impacts**

17. There is no direct additional impact of the report's contents.

### **Quality of care**

18. There is no direct additional impact of the report's contents.

## **Consultation**

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19. There is no direct additional impact of the report's contents.

## **Report Author**

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## **Appendices**

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| Appendix 1 | Financial outturn for NHS delegated services to September 2022     |
| Appendix 2 | Financial outturn for Council delegated services to September 2022 |
| Appendix 3 | Glossary of terms  |
| Appendix 4 | Progress with 2022/23 savings and recovery programme               |

## FINANCIAL POSITION FOR NHS DELEGATED SERVICES TO SEPTEMBER 2022

	Annual Budget £k	To September 2022				Year end forecast £k
		Budget £k	Actual £k	Variance £k	%	
<b>Core services</b>						
Community hospitals	13,713	6,784	5,997	787	6%	1,401
District nursing	13,969	6,847	6,106	741	5%	1,386
Geriatric medicine	3,109	1,464	1,464	(0)	0%	1
GMS	88,691	45,390	45,843	(452)	-1%	(1,192)
Learning disabilities	1,259	632	576	56	4%	106
Mental health	9,300	4,593	3,790	803	9%	1,579
PC Services	10,491	5,799	5,781	18	0%	1,944
Prescribing	81,237	40,045	40,358	(314)	0%	(2,847)
Resource transfer and reserves	55,985	(34,712)	(34,871)	158	0%	839
Substance misuse	4,147	2,063	1,934	129	3%	393
Therapy services	13,466	6,880	6,741	139	1%	348
Other	880	612	663	(52)	-6%	(145)
<b>Sub total core</b>	<b>296,248</b>	<b>86,395</b>	<b>84,382</b>	<b>2,013</b>	<b>1%</b>	<b>3,811</b>
<b>Hosted services</b>						
Community Equipment	1,862	931	1,560	(629)	-34%	(1,280)
Hospices & Palliative Care	2,610	1,305	1,312	(7)	0%	(13)
Learning Disabilities	7,783	3,442	3,309	133	2%	373
LUCS	6,949	3,383	3,543	(160)	-2%	(114)
Mental Health	31,694	15,003	15,637	(634)	-2%	(439)
Oral Health Services	7,066	3,362	3,139	223	3%	518
Pharmacy	2,608	2,246	2,246	(0)	0%	391
Primary Care Services	2,894	1,459	1,463	(4)	0%	(117)
Psychology Services	5,933	2,728	2,535	193	3%	73
Public Health	1,104	391	378	12	1%	26
Rehabilitation Medicine	5,093	2,426	2,072	354	7%	725
Sexual Health	4,063	2,022	2,078	(56)	-1%	(128)
Substance Misuse	2,653	1,316	1,207	109	4%	220
Therapy Services	8,971	4,391	4,131	261	3%	446
UNPAC	3,746	1,332	1,299	33	1%	428
Other	(1,892)	(410)	(146)	(263)	14%	218
<b>Sub total hosted</b>	<b>93,136</b>	<b>45,327</b>	<b>45,762</b>	<b>(434)</b>	<b>0%</b>	<b>1,326</b>
<b>Set aside services</b>						
Acute management	3,532	1,746	1,748	(2)	0%	(712)
Cardiology	4,111	2,074	1,995	80	2%	71
Diabetes & endocrinology	2,528	1,196	1,311	(115)	-5%	(498)
ED & minor injuries	10,798	5,285	5,775	(489)	-5%	(502)
Gastroenterology	7,874	3,858	5,009	(1,150)	-15%	(1,965)
General medicine	27,316	13,590	14,342	(752)	-3%	(1,123)
Geriatric medicine	18,286	9,108	9,419	(311)	-2%	(515)
Infectious disease	3,056	(931)	(1,107)	176	6%	223
Junior medical	2,883	1,485	1,583	(98)	-3%	(183)
Other	730	374	324	50	7%	21
Rehabilitation medicine	1,740	866	900	(35)	-2%	70
Respiratory medicine	6,807	3,556	3,587	(31)	0%	297
Therapy services	10,589	5,188	5,237	(49)	0%	(71)
Covid funding	1,477	1,477	0	1,477	100%	0
<b>Sub total set aside</b>	<b>101,729</b>	<b>48,872</b>	<b>50,123</b>	<b>(1,251)</b>	<b>-1%</b>	<b>(4,887)</b>
<b>Net position</b>	<b>491,113</b>	<b>180,594</b>	<b>180,267</b>	<b>328</b>	<b>0%</b>	<b>250</b>

## FINANCIAL POSITION FOR COUNCIL DELEGATED SERVICES TO SEPTEMBER 2022

	Annual Budget £k	To September 2022				Year end forecast £k
		Budget £k	Actual £k	Variance £k	%	
<b>External</b>						
Care and support	64,802	32,401	34,575	(2,174)	-7%	(4,347)
Care at home	37,507	18,754	19,234	(480)	-3%	(960)
Day services	13,676	6,838	6,352	486	7%	973
Direct payments/individual service funds	46,646	23,323	25,258	(1,935)	-8%	(3,870)
Other/generic/universal services	16,101	8,051	8,011	40	0%	79
Residential services	80,445	40,223	41,320	(1,097)	-3%	(2,194)
Transport services	1,316	658	939	(281)	-43%	(562)
<b>Total external services</b>	<b>260,495</b>	<b>130,247</b>	<b>135,688</b>	<b>(5,441)</b>	<b>-2%</b>	<b>(10,881)</b>
<b>Internal</b>						
Assessment and care management	16,266	8,133	7,634	499	6%	999
Care and support	7,801	3,900	3,903	(3)	0%	(6)
Care at home	27,279	13,639	11,955	1,684	12%	3,368
Day services	10,888	5,444	5,189	254	5%	509
Equipment services	10,406	5,203	5,199	4	0%	7
Management	2,567	1,284	1,302	(18)	-1%	(37)
Other operating costs	3,493	1,747	1,836	(89)	-5%	(179)
Other services	6,885	3,443	3,190	252	7%	505
Residential services	25,886	12,943	12,085	858	7%	1,716
Strategy/contract/support services	4,826	2,413	2,618	(205)	-8%	(409)
Therapy services	3,873	1,936	1,875	61	3%	123
Pension costs	439	220	220	0	0%	0
Digital transformation	1,720	860	877	(17)	-2%	(35)
Analogue to digital	21	11	19	(8)	-75%	(16)
<b>Total internal services</b>	<b>122,350</b>	<b>61,175</b>	<b>57,903</b>	<b>3,272</b>	<b>3%</b>	<b>6,545</b>
<b>Total service wide COVID costs</b>						
General COVID costs	0	0	3,923	(3,923)	N/A	(7,846)
Interim care costs	2,965	1,483	2,902	(1,420)	-96%	(2,840)
Additional capacity costs	7,582	3,791	2,070	1,721	45%	3,442
<b>Total service wide COVID costs</b>	<b>10,547</b>	<b>5,274</b>	<b>8,895</b>	<b>(3,622)</b>	<b>-34%</b>	<b>(7,244)</b>
<b>Total costs</b>	<b>393,392</b>	<b>196,696</b>	<b>202,486</b>	<b>(5,790)</b>	<b>-1%</b>	<b>(11,580)</b>
<b>Income and funding</b>						
Government grants	904	452	452	0	0%	0
Funding and cost recovery	83,480	41,740	41,663	(77)	0%	(153)
Customer and client receipts	19,618	9,809	9,809	0	0%	0
COVID LMP funding	0	0	5,343	5,343	N/A	10,686
Offsetting slippage	1,189	595	1,118	524	88%	1,048
<b>Total income and funding</b>	<b>105,191</b>	<b>52,596</b>	<b>58,386</b>	<b>5,790</b>	<b>6%</b>	<b>11,580</b>
<b>Net position</b>	<b>288,201</b>	<b>144,100</b>	<b>144,100</b>	<b>0</b>	<b>0%</b>	<b>0</b>

## GLOSSARY OF TERMS

TERM	EXPLANATION
<b>ASSESSMENT AND CARE MANAGEMENT</b>	Predominantly social work, mental health and substance misuse teams
<b>CARE AT HOME</b>	Services provided to over 65s in their homes.
<b>CARE AND SUPPORT DAY SERVICES</b>	Services provided to under 65s in their homes. Services provided to clients in buildings owned by the Council or a third party.
<b>DIRECT PAYMENTS</b>	Option 1 of self directed support where the client has chosen to be responsible for organising their care.
<b>GMS</b>	General medical services – largely the costs of reimbursing GPs who, in the main, are independent contractors carrying out work on behalf of the NHS as opposed to being employees.
<b>HOSTED SERVICES</b>	Services which are operationally managed on a pan Lothian basis either through one of the 4 Health and Social Care Partnerships or Royal Edinburgh and Associated Services (REAS).
<b>INDIVIDUAL SERVICE FUNDS (ISF)</b>	Option 2 of self directed support where the client has chosen for a 3rd party (not the Council) to organise their care.
<b>LUCS</b>	Lothian Unscheduled Care Service – provides out of hours GP services
<b>RESIDENTIAL SERVICES</b>	Services provided to clients in care homes.
<b>SET ASIDE SERVICES</b>	Acute hospital based services managed on a pan Lothian basis by NHS Lothian
<b>THERAPY SERVICES</b>	Mainly occupational therapy teams.

## PROGRESS WITH 2022/23 SAVINGS AND RECOVERY PROGRAMME

### 3.1 Progress RAG Scoring Guidance

<b>Red</b>	<b>0</b>	No confidence in delivery
<b>Red</b>	<b>1</b>	Critical issues threaten the success of the project and confidence in delivery is very low
<b>Red</b>	<b>2</b>	Significant project issues mean project is not on track and confidence in delivery is very low
<b>Amber</b>	<b>3</b>	Major problems regarding project performance and no or limited corrective actions in place
<b>Amber</b>	<b>4</b>	Major problems regarding project performance and delivery, but corrective actions are in place to improve confidence in delivery
<b>Amber</b>	<b>5</b>	Problems exist regarding project performance, delivery of corrective actions are/ have been delivered, with reasonable confidence of success
<b>Amber</b>	<b>6</b>	Minor problems exist with the project but confidence in the delivery of the project remains high
<b>Green</b>	<b>7</b>	Project on track and expected to deliver minimum outputs/ benefits
<b>Green</b>	<b>8</b>	Project on track. Progress and achievement of the project is on target
<b>Green</b>	<b>9</b>	Progress and achievement of the project is likely to exceed planned output/benefits
<b>Blue</b>	<b>10</b>	Project completed and outputs/ benefits delivered. Appropriate learning shared within and beyond Programme

*Note: Used across both the Savings Programme and Transformation Programme*

**PROGRESS WITH 2022/23 SAVINGS AND RECOVERY PROGRAMME**

**3.2 Saving RAG Scouring Guidance\*\***

RAG Rating		% of Savings Target
Red	0	0% achieved
Red	1	<20%
Red	2	20% - 30%
Amber	3	30% - 40%
Amber	4	40% - 50%
Amber	5	50% - 60%
Amber	6	60% - 70%
Green	7	70% - 80%
Green	8	90% -100%
Green	9	>100% achieved
Blue	10	Financial balance achieved and recorded in General Ledger Appropriate learning shared within and beyond Programme

## PROGRESS WITH 2022/23 SAVINGS AND RECOVERY PROGRAMME

### 3.3 22-23 Savings Programme - Project status including progress and saving RAG evaluation

Project Number	Project Name	Target Saving as documented in Appendix 4 of the 22 <sup>nd</sup> MAR 22 EIJB report	Progress RAG* as of End SEP 22	Savings RAG** as of End AUG 22	Progress update as of end September 2022
1	Review Rehabilitation Services	£140,000	6	4	Full savings have been identified - £63k based on savings following the analysis of the staffing establishment which has been identified historical vacancies that have not been filled. Remaining £77k of savings identified, but further work required to ensure appropriate processes are followed prior to implementation of changes. New Hospital and Hosted Service Manager is prioritising this work and it will continue to be monitored regularly throughout Q3.
2	Sexual Health Service Review	£110,000	5	10	The Sexual Health Services review identified a number of potential options to deliver savings as part of the 2022-23 Savings and Recovery Programme, however all were likely to have a material impact on service delivery. Nevertheless, financial balance is likely to be achieved through underspend in year. The project has been closed under CR03.
3	Community Equipment	£55,000	4	0	Savings has been delayed by current resource challenges (both in terms of project management and within service area). Review of options to progress this savings proposal is being undertaken.
4	LD Overnight Services	£75,000	6	7	Project is on track despite discrepancy between project in year target (£39k) and savings target in FP (£75). Based on discussion with PM and providers, it is not realistic to deliver savings in year beyond £45k via project, however mitigation of underspend against staffing budgets will provide an in-year substitution. Confidence in recurring saving remains high. Continue to monitor progress through Q3

## PROGRESS WITH 2022/23 SAVINGS AND RECOVERY PROGRAMME

Project Number	Project Name	Target Saving as documented in Appendix 4 of the 22 <sup>nd</sup> MAR 22 EIJB report	Progress RAG* as of End SEP 22	Savings RAG** as of End AUG 22	Progress update as of end September 2022
5	The Works	£30,000	10	10	<p>Full savings have been realised. Project activity has completed as planned. The project has been closed under CLR-01.</p> <p>During 2021/22 the scope of this project evolved. It has been identified that there is a need to embark on a strategic review of employability services as part of Thrive Edinburgh.</p>
6	Hosted Service & Set aside	£570,000	8	6	All projects are on track and delivering beyond plan. £374k of £570k (66%) delivered, at month 5 (of 12). Continue to monitor progress through Q3.
7	Prescribing 21-11	£2,060,000	5	5	The Lothian-wide Prescribing Action Plan was presented and approved at the February 2022 Prescribing Forum. A template and methodology for reporting has been developed and agreed and delivery will be overseen by Prescribing Forum monthly. Reports to the SGB notes that the projects are now all on track with £1,022,072 /£2,020,000 (50%) of savings delivered at month 5 (of 12). Continue to monitor progress through Q3
8	Purchasing	£400,000	6	4	<p>Both elements of project overall on track.</p> <p><i>Gross Funding</i> - Senior Transactions Officer (Gross Funding) in post Oct 22. 3rd party agency commenced work on reviewing and recovering existing gross funding debts. CEC Debt Recovery Procedure was reviewed and IIA due to be completed.</p> <p><i>Direct Payments</i> – audit of All Pay high balance and ‘non-use’ accounts ongoing.</p> <p>Recruitment – Business Case for Project Manager and Senior Information Analyst awaiting senior management approval.</p> <p>Overall £190k/£400k or 47.5% of saving delivered. Project will continue to be monitored through Q3.</p>
9	Medical Day Hospitals	£200,000	10	10	An Integrated Community Model is progressing to deliver a consistent model across the City. This will include the delivery of services via 2 hubs and supporting community infrastructure. Through this work £200k of savings have been agreed. Close report CLR-02 submitted and approved at SGB on 11 October 22.

## PROGRESS WITH 2022/23 SAVINGS AND RECOVERY PROGRAMME

Project Number	Project Name	Target Saving as documented in Appendix 4 of the 22 <sup>nd</sup> MAR 22 EIJB report	Progress RAG* as of End SEP 22	Savings RAG** as of End AUG 22	Progress update as of end September 2022
10	Bed Based Review	£2,100,000	4	7	<p>The Bed Based Review continues to progress, but in the meantime the saving is on track for delivery in year as Drumbrae is closed.</p> <p>Continue to monitor through Q3.</p>