



REPORT TO: HEALTH AND SOCIAL CARE INTEGRATION JOINT BOARD –
15 APRIL 2026

REPORT ON: FINANCIAL MONITORING POSITION AS AT FEBRUARY 2026

REPORT BY: CHIEF FINANCE OFFICER

REPORT NO: DIJB17-2026

1.0 PURPOSE OF REPORT

1.1 The purpose of this report is to provide the Integration Joint Board with an update of the projected financial position for delegated health and social care services for 2025/26.

2.0 RECOMMENDATIONS

It is recommended that the Integration Joint Board (IJB):

- 2.1 Notes the content of this report including the projected operational financial position for delegated services for the 2025/26 financial year end as at 28th February 2026 as outlined in Appendices 1, 2, and 3 of this report.
- 2.2 Note the continuing actions being led by Officers and Senior Management to deliver planned savings and address the current projected financial overspend position (as detailed in section 4.5 and 4.6).

3.0 FINANCIAL IMPLICATIONS

- 3.1 The financial position for Dundee Health and Social Care Partnership for the financial year to 31st March 2026 shows a projected operational overspend of £4,961k after the inclusion of planned £2,429k from IJB Reserves as agreed at the IJB's budget setting meeting in March 2025. The latest monitoring represents a deterioration in the position, compared to previous reported projected overspend of £4,675k as at 31st December 2025 (DIJB4-2026 Article X of the minute of meeting of 18 February 2026 refers).
- 3.2 This unplanned overspend is reflective of the ongoing challenge to fully deliver the significant level of savings and efficiencies totalling £17,500k during 2025/26 while also managing demand, clinical and care standards and performance expectations. Officers and Senior Management continue to monitor, lead and support service areas to manage and mitigate these pressures with an aim of returning to overall financial balance and longer-term financial sustainability.

4.0 MAIN TEXT

4.1 Background

- 4.1.1 As part of the IJB's financial governance arrangements, the Integration Scheme outlines that "The Chief Finance Officer will ensure routine financial reports are available to the Chief Officer and the Integration Joint Board on a timely basis and include, as a minimum, annual budget, full year outturn projection and commentary on material variances."

- 4.1.2 The IJB's budget for delegated services was approved at the meeting of the IJB held on the 26 March 2025 (DIJB14-2025 Article IV of the minute of the meeting of 26 March 2025 refers). This set out the cost pressures and funding available with a corresponding savings plan to ensure the IJB had a balanced budget position going into the 2025/26 financial year.
- 4.1.3 A further report was approved at the meeting of the IJB held on 18 June 2025 (Article IX of the minute of Dundee Integration Joint Board held on 18 June 2025 refers). This updated the 2025/26 plan following confirmation of the 2024/25 financial year-end and reserves position, and details of additional funding received via NHS Tayside at the end of financial year 2024/25.
- 4.1.4 An updated assessment of the status of the approved savings plan is set out in Appendix 4 of this report and further details of specific savings initiatives and service reviews are detailed in section 4.5.

4.2 Projected Outturn Position – Key Areas

- 4.2.1 The following sets out the main areas of note from the financial information contained within Appendices 1 (Summary Position) and 2 (Detailed Position) and provides commentary on the reasons for significant variances, actions being taken to manage these and outlines the key elements of risk which may remain.

4.3 Operational Health and Community Care Services Delegated to Dundee IJB

- 4.3.1 The financial position for services delegated to the IJB details an operational overspend of £4,687k for the financial year (slight deterioration from previously reported figures of £4,646k).
- 4.3.2 Older People Services contribute a significant portion of this, with a projected overspend of £1,825k (previous report £2,197k overspend).
- The majority of this is continues to be due to Care at Home demands and costs of care packages. This overspend continues to reflect significant levels of activity-led demand that has been experienced during the last 2 financial years. Enhanced pathway models have been further developed to address the overspend in a controlled and effective way whilst also supporting whole-system performance levels and mitigating the risk of harm to individuals who may be impacted by increased waiting times for packages of care in the community. The projected spend includes assumptions relating to the impact of this ongoing work, which will be continually reviewed as the work progresses.
 - Spend on externally commissioned Care at Home hours peaked at c.24.5k hours per week in June 2025, at which time enhanced efforts were initiated to consolidate and reduce runs to drive further efficiencies but without reducing current care packages or causing significant impact on whole-system pathways of care. The work through June to August resulted in a reduction to c.23.5k hours per week (average 100 hours of expenditure per week). It had been hoped to see this trend of continued reduction throughout the remainder of the financial year, however the effects of the reduction over the summer initially showed signs of impacting capacity and flow with a small decline in delayed discharge performance and increase in unmet need during this period. Following the pause in further spend reductions, the hospital capacity and flow performance stabilised and has shown an improvement in delayed discharge performance again which has been maintained. Expenditure during the winter period has remained stable at around 23k hours per week, with this level of activity maintaining discharge without delay performance.

- Ongoing actions to explore alternative opportunities to reduce the expenditure and demand continue, through reviewing how inter-departmental budgets can be pooled as per the Scottish Government guidelines to install level access showers in upper floor properties and earlier in the assessment where it is indicated this will be required within a 6-month period to reduce reliance on social care. Using Technology to enhance assessments reducing the risk of overstating packages required and risk of unnecessary admission to care homes and hospital by identifying deterioration earlier. Reviewing the tasks each service carries out to reduce duplication of effort and use more flexible approaches to service delivery such as the new MDT front door model and all social care staff carrying out medication administration to free up Community Nursing resources to support Community Treatment and Care Service long term conditions monitoring.
 - Older People Care Home spend incorporates both the 3 Council-run Care Homes and externally commissioned Care Home placements – the projected variance is principally a result of projected levels of supplementary spend during the year and assumptions relating to challenges to delivery £500k of savings through reduced overall placement levels. The trend through recent months shows this projected overspend continuing to reduce.
 - Psychiatry of Old Age (In Patient) overspend is mainly related to reduced assumed income levels from neighbouring HSCPs following recent changes to commissioned bed numbers. As part of 2025/26 budget, income was assumed as a result in increased demand for beds during 24/25 but this trend has reversed more recently. Operational leads continue to collaborate with neighbouring HSCPs to assess the local and regional demand for POA beds and ensure resources are managed effectively, with proposals now being pursued to close beds that are no longer required by Dundee or Tayside residents.
 - Underspends continue to be recognised in Day Services and Respite, reflecting changing demands in these service areas. Operational reviews of these services are being considered, including potentially realigning resources.
- 4.3.3 Mental Health services contribute an overspend of £1,373k to the position (previous report £813k overspend), mainly as a result of demand for Care Home placements and Care at Home packages and resultant spend, with both areas showing a material increase in spend including impact of backdated uplift costs.
- 4.3.4 Learning Disabilities services contribute a further £1,285k overspend to the position (previous report £1,131k overspend), predominantly linked to Care Home placements and Care at Home packages, including impact of some complex care packages and backdated costs.
- 4.3.5 Spend against Physical Disability budgets is currently projecting an underspend of (£678k) (previous report (£783k) underspend), mainly as a result of lower spend than budgeted for within Care Home placements, although partially offset by overspends on Care at Home and Accommodation with Support packages and one-off development related costs for new properties coming on-stream.
- 4.3.6 Community Nurse Services / AHP / Other Adult Services and Drug and Alcohol Services groupings are showing a collective projected underspend of (£686k), (previous report (£503k) underspend), however it is noted this includes an overspend of £455k linked to ongoing over-recruitment in Community Nursing Teams to help alleviate demand and staffing pressures, which is also anticipated to reduce ongoing reliance of bank staff to fill gaps. Community Nursing Teams continue to progress operational transformation work to restructure into Locality Teams and further enhance digital technologies to improve their operational efficiencies and address the overspend. A significant underspend is also included in this grouping for Physio & Occupational Therapy of (£925k) mainly due to vacancies earlier in the year.
- 4.3.7 Lead Partner Services managed by Dundee includes overspends within Specialist Palliative Care Services of £430k and Nutrition and Dietetics of £214k. Psychological Therapies are now projecting breakeven. Overspends are linked mainly to staffing costs.

- Specialist Palliative Care services continue to progress the operational and strategic review of the Tayside-wide service and shifts towards enhanced community provision, with cost pressures from current reliance on supplementary staffing within the in-patient areas.
- Nutrition & Dietetics service continue to project an overspending position, mainly due to staffing pressures with focus on clinical care of patients and service users requiring nutritional support and demands associated with demand for weight management pathways.
- Tayside Psychological Therapies continues to face waiting time pressures across some specialties and as a result continues to be placed in Enhanced Support by Scottish Government. This is the result of not meeting the 18-week referral to treatment waiting times standard (where 90% of people given first appointments should have waited less than 18 weeks). An Improvement Plan has been documented and shared with Scottish Government colleagues and targeted recruitment is progressing to support this work. No additional resources have been provided as a result of Enhanced Support, with any associated being noted as a cost pressure in the financial position, however due to wider staffing turnover, recruitment prioritisation within targeted areas and some additional non-recurring funding, the projected position has returned to break-even.

4.3.8 Other Support and Centralised Management budgets is showing an overspend of £1,620k (previous report £1,628k overspend) – this is split between a projected underspend of (£666k) due to vacancies in other support services and the net impact of £2,285k relating to budget adjustment balances, unmet savings and anticipated reserves funding currently held in a centralised code pending final clarification about how these savings will be delivered and which specific budget values will be reduced.

4.3.9 Other Contractors includes General Medical Services and Family Health Services and is currently projecting a combined overspend of £710k (previous report £680k). This includes an overspend relating to GP 2C practices.

4.3.10 GP and Other Family Health Services Prescribing continues to be monitored at a local and Tayside-wide basis due to the scale and complexity of the budget. The Prescribing financial plan for 2025/26 indicated a projected cost pressure of £830k as a result of anticipated volume and pricing growth. At this stage of the financial year, projected spend continues to report a considerably better position at (£835k) underspend with 9 months of confirmed data. (It is normal for data to be received 2 months in arrears to allow for national review and verification).

4.3.11 Key drivers of underspends across various services continue to be staffing vacancies, with ongoing challenges of recruitment and retention of staff. This is similar across a number of medical, nursing, Allied Health Professionals (AHPs), social care, social work and other staffing groups and across various bands / grades and skill-mixes. Recruitment activity continues to take place throughout the service areas to ensure patient demand and clinical risk is managed as best as possible, however due to financial constraints, governance procedures continue to be implemented to ensure recruitment is only progressed for critical and essential posts. This ongoing recruitment and retention challenge was recognised during the 2025/26 budget setting process with non-recurring slippages / vacancy factor savings targets implemented to reflect the reality of the current position. In addition, due to Organisational Change processes within NHS Tayside to support Mental Health and Learning Disability transition processes, a number of HSCP-approved nursing recruitment requests are currently paused with vacancies being held for potential redeployment. The associated service and operational risks continue to be monitored and escalated where required.

4.3.12 In addition to the specific service overspends already highlighted, key drivers of overspends are mainly as a result of the premium cost of essential supplementary staffing (bank, agency or locum staff) to fill vacancies or cover due to staff sickness where patient acuity and / or safe-staffing levels necessitate the use of these additional staff. In addition, under recovery of income for chargeable social care services is also creating a cost pressure across various service budgets, with a wider project team working on improving the income recovery processes across a number of inter-dependent Council teams.

- 4.3.13 Supplementary spend during the first 11 months of 2025/26 totals £6,307k. This includes £996k on additional part-time hours and overtime, £2,165k on agency, and £3,147k on bank nursing / sessional staffing. There continues to be an improvement in spend compared to the comparable period in 2024/25 where the spend was £6,598k for the first 11 months (c.96% of previous year before adjusting for inflation / pay award increases). Recent significant increases in supplementary staffing within DCC include additional costs relating to a specific scenario that is under constant review with efforts to resolve this being prioritised. Supplementary staffing spend continues to be checked against vacancy management controls to ensure there are no unintended consequences of 'holding' posts, with essential recruitment being progressed as quickly as possible to avoid additional or premium spend to cover vacancies.
- 4.3.14 Absence rates for NHS employed staff within HSCP have averaged at 7.33% during the 11 months of 25/26. The cumulative working days lost for DCC employed staff within the HSCP for 11 months to February 2026 was 10.85%. While the overall position had been showing a downward trend in both absence levels and supplementary spend, recent months reflect a deterioration however it is hoped this was a reflection of winter illness rather than a trend change and the position will continue to be monitored – latest figures for January show a stable / improvement again. Efforts are ongoing to support staff wellbeing through return-to-work policies where possible and appropriate, which in turn should further address some of the spend relating to supplementary staffing. Specific service areas that continue to experience high levels continue to be challenged to understand and address their gaps. Graphs detailing the monthly spend on supplementary staffing and monthly absence levels are included in Appendix 6.

4.4 Tayside-wide Delegated Services

- 4.4.1 Members of the IJB will be aware that Angus and Perth and Kinross IJBs provide Lead Partner (formerly referred to as Hosted Services) arrangements for some Tayside-wide services on behalf of Dundee IJB and a number of Tayside-wide services are led by Dundee on behalf of Angus and Perth and Kinross. These are subject to a risk sharing agreement whereby any over or underspends are reallocated across the three Tayside IJBs at the end of the financial year. The financial monitoring position of these services in their totality are reflected in each of the Lead IJB's financial monitoring reports and for information purposes the projected net impact of these services on each IJB's budgeted bottom line figure is noted. More detail of the recharges from Angus and Perth and Kinross IJBs to Dundee IJB are noted in Appendix 3. This shows net impact of these adjustments to Dundee being an increased cost implication of £633k which mainly relates to a significantly higher spend within GP Out of Hours Service led by Angus IJB. As previously reported, the Out of Hours (OOH) Service continues to experience increased demand, resulting in a projected overspend of £2,718k (increase from £2,225k in previous report), resulting in a share of £1,071k for Dundee IJB. This is largely due to workforce challenges, the need to deploy additional staff to meet service demand and higher than anticipated costs during the festive period. The current year projected overspend will largely be offset by local non-recurring funding support held in an earmarked reserve allocated to Dundee IJB by NHS Tayside, intended to address system-wide demand pressures and support sustainability.
- 4.4.2 Members will also be aware that In-Patient Mental Health services are also a delegated function to Tayside IJB's, having previously been hosted by Perth & Kinross IJB. In early 2020/21, the operational management of these services was returned to NHS Tayside, however under health and social care integration legislation the strategic planning of these services remains delegated to the 3 Tayside Integration Joint Boards. Currently, there is no budget formally delegated to the IJBs for 2025/26. Due to the IJB's having strategic planning responsibility for the services, there is a requirement to show a delegated budget and spend position in the IJB's annual accounts. Given the unusual governance position around In-Patient Mental Health Services whereby there is a separation between strategic planning and operational delivery of the service, ongoing discussions are taking place to agree financial risk sharing arrangements amongst the 3 IJB's and NHS Tayside for the current financial year.
- 4.4.3 Interim Risk Share arrangements for In-Patient Mental Health Services for 2025/26 are anticipated to be similar to previous years and an updated financial projection for the current financial year has now been incorporated into the financial monitoring position. The service continues to project an overspend of £4.7m for 2025/26 (compared to £5.3m for 2024/24), and the additional cost pressure implication for Dundee IJB is showing as £589k.

4.4.4 Key drivers of the projected overspend in In-Patient Mental Health services continues to be the premium cost of medical locum staff (partially mitigated through a shift to Direct Engagement rather than via an external agency) and high nursing costs, including reliance on supplementary spend, due to high acuity, surge beds, delayed discharges, enhanced care areas and absence / vacancy levels. Whole system Model of Care work continues to be progressed with the anticipation that these Tayside-wide transformational actions will help address the system cost pressures through shifting resources to support people right place and right time.

4.5 Progress to deliver 2025/26 Budget and Planned Savings

4.5.1 Following the IJB's 2025/26 budget being set (as detailed in section 4.1), an updating report on progress was presented to August 2025 meeting (report DIJB46-2025, Article V on the meeting of 20 August 2025 refers), with progress updates to be provided at subsequent meetings.

4.5.2 Anticipated delivery of 2025/26 planned savings is summarised in Appendix 4 of this report. This highlights areas where the planned savings is expected to be delivered in full this year (green RAG status), where there is only partial delivery anticipated this year (amber RAG status) and where there is only minimal anticipated delivery this year (red RAG status). There is a small change to the previously reportable position with an improved trajectory against Reduction of Commissioned Care Home bed savings target.

4.6 Actions to resolve Projected Financial Gap

4.6.1 The 2025/26 Financial Plans and Budget setting report reflected a significant financial challenge with a funding shortfall of £17.5m. While significant progress has been made to address this gap with this report highlighting a projected overspend of £4,961k, indicating that around 83% of savings and efficiencies are currently anticipated to be met (breakdown included in Appendix 4), a number of unplanned and unpredicted areas of expenditure have also arisen in-year that has off-set some of the good progress – this includes some expenditure that is outwith the direct control of Dundee HSCP officers and management.

4.6.2 The projected position is based on known spend and activity during the first 11 months of the year only, with projections based on anticipated trends and spend patterns for the remaining 1 month, including anticipated year end accounting adjustments.

4.6.3 The current financial position continues to be closely monitored at Senior and Extended Management Meetings, with actions being progressed to ensure both a robust understanding of financial drivers as well as implementing actions to improve the projected financial position.

4.6.4 Under the IJB's Integration Scheme, where an unplanned year end overspend is projected, a Recovery Plan must be presented to address the in-year overspends and any recurring overspends for future years. The Financial Recovery Plan 2025/26 was approved IJB on 22 October 2025 (DIJB73-2025, Article XIV on the minute of meeting refers). The Plan listed and highlighted a number of in-year actions that were being taken across services in the HSCP to manage spend and reduce the projected overspend, while also trying to minimise any detrimental impact to performance or capacity and flow for Dundee patients and service users.

4.6.5 A summary of the Financial Recovery Plan actions along with an updated assessment of the additional financial implications during the remaining months of 2025/26 is provided in the table in Appendix 5. At this stage, the planned actions continue to remain insufficient to fully cover the projected overspend, with a potential residual balance of c.£3.4m remaining. Should this remain at the end of the financial year, the Risk Share arrangements with Dundee City Council and NHS Tayside will then crystallise with additional funding being required to offset the resulting overspend balance.

4.6.6 Further to the approved Financial Recovery Plan report, it was agreed to utilise uncommitted funding from earmarked Reserves to partially offset the projected deficit. Officers continue to review all Earmarked and Ring-fenced reserves to consider if further opportunities to utilise the balances can be recommended to IJB. All expenditure relating to Allocation Funding (both current year and any carry forward of previous year allocations) also continues to be reviewed to ensure maximum benefit to the IJB's financial position from this additional funding.

4.7 Reserves Position

- 4.7.1 The IJB's reserves position was reduced at the year ended 31st March 2025 as a result of the unplanned operational overspend of £3,216k during 2024/25. This resulted in the IJB having total committed reserves of £11,091k and uncommitted reserves of £644k at the start of 2025/26 financial year. This provides the IJB with limited flexibility to respond to unexpected financial challenges and provides the opportunity for transition funding for transformation of services. The reserves position is noted in Table 1 below:

Table 1

Reserve Purpose	Closing Reserves @ 31/3/25	Anticipated Closing Reserves @ 31/3/26
	£k	£k
Mental Health	240	0
Primary Care	1,933	738
Drug & Alcohol	926	274
Strategic Developments	1,998	1,058
Revenue Budget Support	2,429	0
Service Specific	449	0
Systems Pressures funding	2,959	0
Other Staffing	155	55
Total committed	11,091	2,127
General	644	0
TOTAL RESERVES	11,734	2,127

- 4.7.2 Scottish Government funding in relation to specific allocations including Primary Care Improvement Fund, Mental Health Strategy Action 15 Workforce and Alcohol and Drugs Partnerships can only be spent on these areas and reserve balances have been taken into consideration for these funds by the Scottish Government when releasing further in-year funding.
- 4.7.3 The IJB's Reserves Policy seeks to retain Reserves of 2% of budget (approximately £6.5m) however it is recognised that this is particularly challenging to maintain within the current financial climate with many IJB's across the country having no reserves or below their respective reserves policies.
- 4.7.4 As part of the Financial Recovery Plan, a review of earmarked and committed reserves balances has been undertaken and the approved Plan includes some balances being decommitted and made available to support the current year overspend position.
- 4.7.5 An additional column has been added to the above table to note the anticipated closing Reserves available to the IJB, including planned and anticipated spend in-year against brought forward allocation and project funding and planned and approved use of funding to support the financial plan and financial recovery process.

5.0 POLICY IMPLICATIONS

- 5.1 This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

6.0 RISK ASSESSMENT

The content of this report relates to the following risk from the IJB Strategic Risk Register:

Risk	1 IJB - Financial Sustainability - There is a risk of the IJB being unable to maintain financial sustainability
Risk Level	25
Risk Appetite	Outwith
The report demonstrates:	
	An increase in risk level
	A reduction in risk level
	The effectiveness of current controls
X	The identification and implementation of additional controls Regular financial monitoring reports to the IJB will highlight issues raised. Actions to be taken by Officers, Senior Management and Budget holders to manage overspending areas. Transformation and Strategic Delivery Plan to drive forward priorities towards a sustainable financial position
	The presence of a new / emerging risk

7.0 CONSULTATIONS

7.1 The Chief Officer and the Clerk were consulted in the preparation of this report.

8.0 DIRECTIONS

8.1 The Integration Joint Board requires a mechanism to action its strategic commissioning plans and this is provided for in sections 26 to 28 of the Public Bodies (Joint Working) (Scotland) Act 2014. This mechanism takes the form of binding directions from the Integration Joint Board to one or both of Dundee City Council and NHS Tayside.

Direction Required to Dundee City Council, NHS Tayside or Both	Direction to:	
	1. No Direction Required	✓
	2. Dundee City Council	
	3. NHS Tayside	
	4. Dundee City Council and NHS Tayside	

9.0 BACKGROUND PAPERS

9.1 None.

Christine Jones
Acting Chief Finance Officer

Date: 1 April 2026

		Appendix 1
DUNDEE INTEGRATED JOINT BOARD - HEALTH & SOCIAL CARE PARTNERSHIP - FINANCE REPORT 2025/26		Feb-26
	Partnership Total	
	Net Budget £,000	Year End Overspend / (Underspend) £,000
Older Peoples Services	86,573	1,825
Mental Health	14,501	1,373
Learning Disability	38,425	1,285
Physical Disabilities	9,194	(678)
Drug and Alcohol Recovery Service	6,972	(103)
Community Nurse Services/AHP/Other Adult	21,163	(583)
Lead Partner Services	31,232	(52)
Other Dundee Services / Support / Mgmt	26,786	(666)
Centrally Managed Budgets	2,644	2,286
Total Health and Community Care Services	237,491	4,687
Prescribing & Other FHS Prescribing	36,033	(802)
General Medical Services	35,909	828
FHS - Cash Limited & Non Cash Limited	27,132	(118)
Large Hospital Set Aside	8,966	0
In-Patient Mental Health	12,884	589
Total	358,415	5,184
Net Effect of Lead Partner Services*	(6,197)	(223)
Grand Total	352,218	4,961
*Lead Partner Services (formerly known as 'Hosted Services') - Net Impact of Risk Sharing Adjustment		

		Appendix 2	
		Feb-26	
DUNDEE INTEGRATED JOINT BOARD - HEALTH & SOCIAL CARE PARTNERSHIP - FINANCE REPORT 2025/26			
		Partnership Total	
		Annual Budget £,000	Projected Year End Overspend / (Underspend) £,000
1			
	Psych Of Old Age (In Pat)	5,218	625
	Older People Serv. - Ecs	312	-43
	Integrated Discharge Team	1,210	-43
	Ijb Medicine for Elderly	5,925	318
	Stoke Neuro Rehab Unit (ward 4)	1,457	-85
	Medical (P.O.A)	970	60
	Psy Of Old Age - Community	3,079	-60
	Medical (MFE)	2,852	-163
	Care at Home	35,209	1,982
	Care Homes	31,611	52
	Day Services	1,336	-355
	Respite	596	-566
	Accommodation with Support	199	34
	Other	-3,401	68
	Older Peoples Services	86,573	1,825
2			
	Community Mental Health Team	5,071	105
	Tayside Adult Autism Consultancy Team	406	105
	Care at Home	1,229	491
	Care Homes	691	1,047
	Day Services	65	-4
	Respite	-3	47
	Accommodation with Support	6,048	12
	Other	994	-430
	Mental Health	14,501	1,373
3			
	Learning Disability (Dundee)	1,822	-90
	Care at Home	-543	843
	Care Homes	3,540	961
	Day Services	10,323	-11
	Respite	549	-286
	Accommodation with Support	24,723	-73
	Other	-1,989	-58
	Learning Disability	38,425	1,285
4			
	Care at Home	1,098	393
	Care Homes	2,390	-1,005
	Day Services	45	-132
	Respite	-10	-24
	Accommodation with Support	816	409
	Other	4,855	-319
	Physical Disabilities	9,194	-678
5			
	Dundee Drug Alcohol Recovery	5,358	5
	Care at Home	0	0
	Care Homes	401	136
	Day Services	70	-56
	Respite	0	0
	Accommodation with Support	364	-136
	Other	779	-51
	Drug and Alcohol Recovery Service	6,972	-103

		Partnership Total	
		Annual Budget	Projected Year
		£,000	End Overspend /
			(Underspend)
		£,000	£,000
6			
	A.H.P.S Admin	432	-38
	Physio + Occupational Therapy	8,856	-925
	Nursing Services (Adult)	11,084	455
	Community Supplies - Adult	343	58
	Anticoagulation	531	-131
	Other Adult Services	-83	-2
	Community Nurse Services / AHP / Other Adult Services	21,163	-583
7			
	Palliative Care - Dundee	3,915	340
	Palliative Care - Medical	1,973	100
	Palliative Care - Angus	493	-30
	Palliative Care - Perth	2,336	20
	Stroke Neuro Rehab Unit (ward 5)	2,245	-106
	Dietetics (Tayside)	5,019	214
	Sexual & Reproductive Health	2,908	55
	Medical Advisory Service	88	-8
	Homeopathy	45	-14
	Tayside Health Arts Trust	88	0
	Psychological Therapies	8,395	0
	Psychotherapy (Tayside)	1,444	-100
	Perinatal Infant Mental Health	803	0
	Learning Disability (Tay Ahp)	987	-150
	Lead Partner Centrally Managed	493	-373
	Lead Partner Services	31,232	-52
8			
	Working Health Services	0	35
	The Corner	755	9
	Ijb Management	1,015	-53
	Partnership Funding	26,217	0
	Urgent Care	2,604	-143
	Community Health Team	213	-24
	Health Inclusion	1,476	-190
	Primary Care	1,143	-103
	Support Services / Management Costs	-6,638	-198
	Other Dundee Services / Support / Mgmt	26,786	-666
	Centrally Managed Budget	2,644	2,286
	Total Health and Community Care Services	237,491	4,687
	Other Contractors		
	FHS Drugs Prescribing	36,175	-835
	Other FHS Prescribing	-142	33
	General Medical Services	35,383	543
	Dundee 2c (gms) Services	526	285
	FHS - Cash Limited & Non Cash Limited	27,132	-118
	Large Hospital Set Aside	8,966	0
	In-Patient Mental Health	12,884	589
	Grand H&SCP	358,415	5,184
	Lead Partner Services Recharges Out	-18,927	32
	Lead Partner Services Recharges In	12,630	633
	Hosted Recharge Cost Pressure Investment	100	-888
	Hosted Services - Net Impact of Risk Sharing Adjustment	-6,197	-223
	Grand Total	352,218	4,961

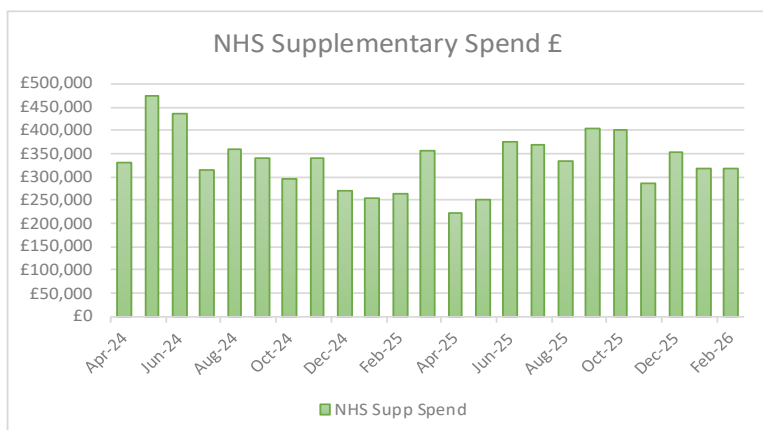
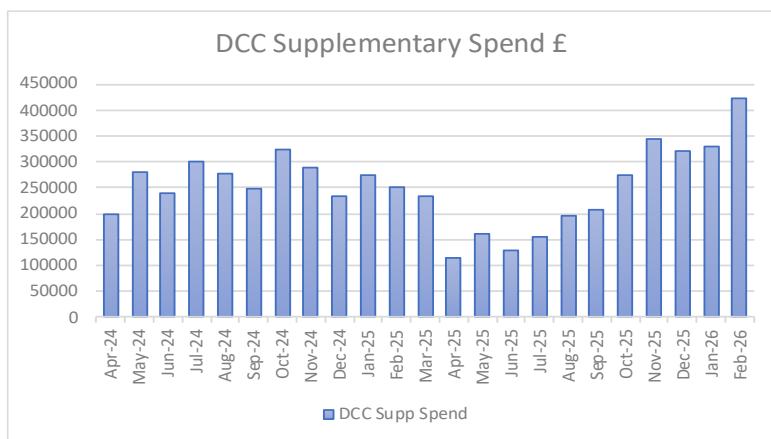
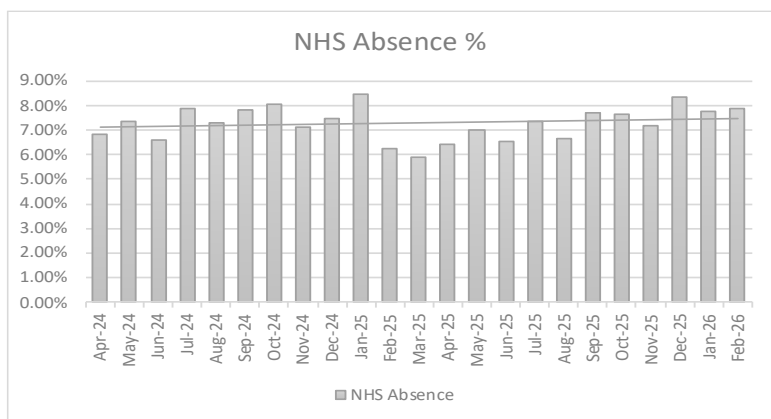
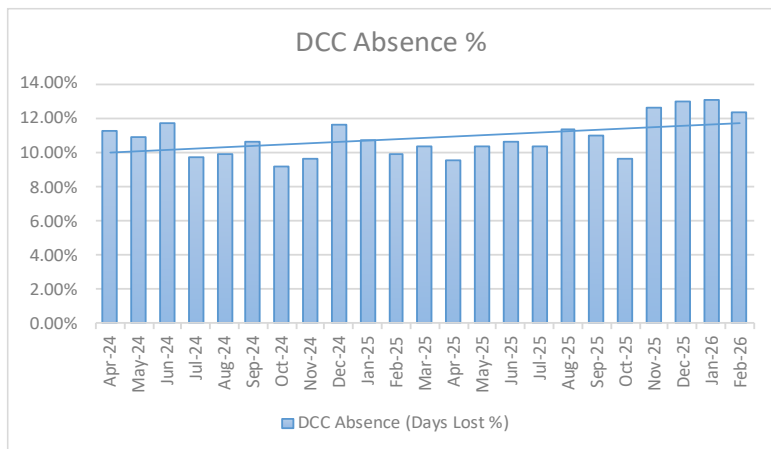
NHS Tayside - Lead Partner Services Hosted by Integrated Joint Boards			Appendix 3
Recharge to Dundee IJB			
Risk Sharing Agreement - Feb 26			
	Annual Budget £000s	Projected End Over / (Underspend) £000s	Dundee Share of Variance £000s
Lead Partner Services - Angus			
Forensic Service	1,378	19	7
Out of Hours	10,391	2,718	1,071
Tayside Continence Service	1,627	413	163
Locality Pharmacy	3,602	0	0
Speech Therapy (Tayside)	1,830	(82)	(32)
Sub-total	18,828	3,068	1,209
Apprenticeship Levy & Balance of Savings Target	18	51	20
Total Lead Partner Services - Angus	18,846	3,119	1,229
Lead Partner Services - Perth & Kinross			
Prison Health Services	5,725	(504)	(199)
Public Dental Service	3,299	(604)	(238)
Podiatry (Tayside)	4,126	(403)	(159)
Sub-total	13,150	(1,511)	(595)
Apprenticeship Levy & Balance of Savings Target	60	(1)	(0)
Total Lead Partner Services - Perth&Kinross	13,210	(1,512)	(596)
Total Lead Partner Services from Angus and P&K	12,630		633

Agreed Savings Programme

	Efficiency / Management Action	2025/26 Value £000	Risk of non-delivery	Anticipated 25/26 Delivery £000	%age	Unfunded cost pressure £000
	Recurring Actions					
1)	Dundee City Council Review of Charges – Additional Income	374	Low	374	100%	
2)	Additional Community Alarm Charge to DCC Housing	34	Low	34	100%	
3)	Removal of long-term vacant posts (staff slippage / vacancy factor)	1,300	Low	1,200	92%	
4)	Joint commissioning of POA beds with neighbouring IJB	971	Medium	486	50%	
5)	Review and reduction of High-Cost care packages and additional 1:1 support spend	200	Medium	100	50%	
6)	Maximising opportunities through alternative funding	200	Low	300	150%	
7)	Reduction in supplementary staffing spend (3% target)	225	Low	200	89%	
8)	Review and reduction of Senior Management Structure	500	Low	400	80%	
9)	Admin efficiency review	100	Medium	50	50%	
10)	Benefits from Pharmacy transformation workstream within NHST	500	Low	500	100%	
11)	Care at Home Efficiencies (to address existing overspend)	0	High			-3,500
	Total Recurring Operational Efficiency Initiatives	4,404				
	Non-Recurring Proposals					
12)	Further 0.25% operational efficiency target	507	Medium	380	75%	
13)	Management of natural staff turnover / vacancy management	200	Low	200	100%	
14)	Restructuring of funding to ADP	500	Low	500	100%	
	Total Non Recurring Initiatives	1,207				
	Total Operational Efficiencies and Non-Recurring Initiatives	5,610		4,724	84%	
	Savings					
	Recurring Proposals					
1)	Remove Demographic growth investment	2,046	Low	2,046	100%	
2)	Reduction in uplift funding provision to external providers	1,492	Low	1,492	100%	
3)	Reduction of Commissioned Care Home beds	500	Low	400	80%	
4)	Third Party Commissioned Service	1,000	Low	842	84%	
5)	Housing with Care review	300	Low	300	100%	
6)	Community Meals Service review	100	Low	100	100%	
7)	Palliative Care and MfE service review	200	Medium	100	50%	
8)	Digital Transformation and Agile Working opportunities	1,000	High	0	0%	
9)	Charging policy review	200	High	0	0%	
10)	Whole system charging process, eligibility criteria and income maximisation	500	High	0	0%	
	Total Recurring Savings Proposals	7,338				
11)	Utilisation of IJB Reserves	550	Low	550	100%	
12)	Reduction of Transformation Reserve	1,500	Low	1,500	100%	
13)	Further utilisation of IJB Reserves	379	Low	379	100%	
14)	Whole-system cost pressure funding	2,171	Low	2,171	100%	
	Total Non-Recurring Proposals	4,600				
	Total Savings Proposals	11,938		9,880	83%	
	Total	17,548		14,604	83%	
	Unmet savings - Non-Recurring			-886		
	Unmet savings - Recurring			-2,058		
				-2,944		

Financial Recovery actions - estimated additional impact during remainder of 2025/26	@28/2/26	@ 31/8/25
	£k	£k
Projected 25/26 Shortfall (as at 28/2/26)	4,961	5,996
Use of General Reserves	-644	-644
Decommitment of earmarked and ring-fenced reserves	-425	-500
	3,892	4,852
Continued close scrutiny of recruitment requests*	0	<i>nil</i>
Discretionary Spend controls	-50	-100
Supplementary Staffing spend	-50	-300
Absence levels reduction	-25	-100
Delivery of savings balance, including income maximisation	-200	-1,500
Further reduction in Care at Home spend	-100	-500
Overspending service areas to be brought back within budgets	-50	<i>tbc</i>
Enhanced vacancy management criteria	-29	-208
Collaborative working to address Tayside-wide pressures and explore opportunities	0	<i>tbc</i>
Opportunities within individual service areas	0	<i>tbc</i>
Digital opportunities to further drive efficiencies	0	<i>tbc</i>
Ongoing review of earmarked reserves	0	<i>tbc</i>
Estimated Residual Financial Deficit	3,388	2,144
* Financial impact already incorporated into projections		

Supplementary Staffing Spend and Absence Data Monitoring



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