



**REPORT TO: HEALTH AND SOCIAL CARE INTEGRATION JOINT BOARD –  
10 DECEMBER 2025**

**REPORT ON: FINANCIAL MONITORING POSITION AS AT OCTOBER 2025**

**REPORT BY: CHIEF FINANCE OFFICER**

**REPORT NO: DIJB90-2025**

**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 31<sup>st</sup> October 2025 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 31<sup>st</sup> March 2026 shows a projected operational overspend of £5,273k after the utilisation of £2,429k from IJB Reserves as agreed at the IJB's budget setting meeting in March 2025. The latest monitoring represents a small improvement in the position, compared to previous reported projected overspend of £5,996k as at 31<sup>st</sup> August 2025 (DIJB71-2025).

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 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 £6,009k for the financial year.

4.3.2 Older People Services contribute a significant portion of this, with a projected overspend of £2,421k.

- The majority of this is 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 in recent months to continue 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.
- Externally commissioned Care at Home hours reached 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 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 more recently shown an improvement in delayed discharge performance again with commissioned hours remaining at around 23.5k per week. A further modest reduction during the remaining months of 25/26 has been built into projected spend and it is hoped this can be delivered in a managed way.
- Alternative opportunities to reduce the expenditure and demand continue to be explored, 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 CTAC 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.
  - 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.
  - Underspends are 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 £554k to the position, mainly as a result of demand for Care Home placements and resultant spend.
- 4.3.4 Learning Disabilities services contribute a further £1,948k overspend to the position, predominantly linked to staffing budgets for Day Services and Accommodation with Support.
- 4.3.5 Projected spend against Physical Disability budgets is currently projecting an underspend of £616k, mainly as a result of lower spend than budgeted for within Care Home placements.
- 4.3.6 Community Nurse Services / AHP / Other Adult Services and Drug and Alcohol Services are showing a projected underspend of £174k, which includes an overspend of £556k linked to ongoing over-recruitment in Community Nursing Teams to help alleviate demand and staffing pressures, which is also anticipated to reduce 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. Consideration is also being given to recognising the increased community demands being experienced by the service.
- 4.3.7 Lead Partner Services managed by Dundee includes overspends within Specialist Palliative Care Services of £353k and Psychological Therapies of £250k. Both 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.
  - 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 this being noted as a cost pressure in the financial position.
- 4.3.8 Other Support and Centralised Management budgets is showing an overspend of £1,737k – this is split between a projected underspend of £533k due to vacancies in services and the net impact of £2,270k 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 £723k. This includes an overspend relating to GP 2C practices.

- 4.3.10 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.
- 4.3.11 In addition to the specific service overspends already highlighted, key drivers of overspends are mainly as a result of the premium cost of 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.
- 4.3.12 Supplementary spend during the first 7 months of 2025/26 totals £3,613k. This includes £622k on additional part-time hours and overtime, £1,076k on agency, and £1,914k 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 £4,419k for the first 7 months (c.82% of previous year before adjusting for inflation / pay award increases). Absence rates for NHS employed staff within HSCP have averaged at 7.06% during the 7 months of 25/26. The cumulative working days lost for DCC employed staff within the HSCP for 7 months to October 2025 was 10.58%. While the overall position continues to show a downward trend in both absence levels and supplementary spend, 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.
- 4.3.13 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 is reporting a considerably better position at £883k underspend with 5 months of confirmed data. (It is normal for data to be received 2 months in arrears to allow for national review and verification).

#### **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 services on behalf of Dundee IJB and a number of 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 £446k 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 c£2.175m. This is largely due to workforce challenges and the need to deploy additional staff to meet service demand. 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 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.

#### **4.5 Progress to deliver 2025/26 Budget and Planned Savings**

4.5.1 Following the IJB's 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). A further update was to be provided to IJB no later than 31 December 2025, including progress towards delivering savings from planned service reviews.

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).

4.5.3 The planned service reviews include :

##### Housing with Care Review (£300k recurring savings - green)

This review has been completed (as was reported to August meeting) and work has commenced to deliver recurring savings through revised commissioning arrangements for Housing with Care sites.

##### Community Meals Review (£100k recurring savings - green)

Operational efficiency savings of £54k have been identified and implemented following a service review. This includes optimising delivery routes to minimise travel time and avoid duplication, which has also allowed the service to reduce its fleet and transport costs; review of separate delivery arrangements to sheltered housing sites and incorporating these deliveries into existing runs; successful reduction of tester meal arrangements due to service's strong track record of adherence to food hygiene protocols and presence of robust monitoring systems. The service remains committed to an ongoing review of staffing and resourcing to meet existing and projected demand. Work continues in the service, and in collaboration with wider Care at Home teams and Tayside Cuisine to deliver the balance of planned savings.

##### Palliative Care Review (£100k recurring savings - amber)

The project officer (funded from IJB Transformation Reserves) is in post and day of care audits and data analysis have been completed to understand admission rates, length of stay and bed occupancy levels. Work is progressing with key stakeholders to explore and roll-out alternative models of day care across Tayside. In-patient bed modelling and shifting balance of care to community settings are anticipated to release staffing (including current reliance on supplementary staffing) through non-operationalising a small number of beds. Further engagement and data analysis are required as the work progresses.

##### Medicine for the Elderly Review (£100k recurring savings - amber)

A Test of Change has recently been undertaken to step down 4 beds within RVH wards which was successfully managed without wider impact to in-patient capacity and flow. Longer term agreement to reducing the bed base will result in a reduction in staffing requirements and reliance on supplementary spend (with flexibility to re-open the beds as temporary surge beds if required due at time of high-demand). Further work continues in the wards to improve length of stay and embedding discharge without delay principles to deliver further efficiencies.

##### Charging Policy and Income Maximisation Review (£700k recurring income benefit - red)

The core working group (incorporate HSCP services and wider Council teams) continues to meet regularly to develop detailed process mapping to establish a full understanding of the various processes currently undertaken in relation to chargeable services, including data capture and communication with service users and families. A number of smaller improvements have been identified and implemented when these have been recognised, and it is anticipated that further wider-scale improvements will be progressed as the analysis work is completed. A review of charging rates and arrangements for 2026/27 has also been drafted and will be presented to Dundee City Council for consideration and decision in due course.

Third Party Commissioned Service Review (£1000k recurring savings - green)  
 £442k current year (and £512k recurring) savings from Third Party Commissioned Service arrangements has already been approved. Further work has progressed in the meantime with end of year surpluses being agreed with providers and returned to the Partnership and progress being made relating to management charges. Identifying and formalising the remaining recurring savings balance remains a priority.

#### 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. Significant progress is being made to address this gap with this report highlighting a projected overspend of £5.3m, indicating that around 82% of savings and efficiencies are currently anticipated to be met (breakdown included in Appendix 4).
- 4.6.2 At this stage of the financial year, the projected position is based on known spend and activity during the first 7 months of the year only, with projections based on anticipated trends and spend patterns for the remaining 5 months, including some assumptions around winter pressure demand. There obviously continues to be a degree of uncertainty and estimation in the projections, but this also allows time for further actions to be taken to help address some of the financial challenges in a planned and managed way.
- 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 residual balance of c.£2.1m 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 previous Financial Recovery Plan report, it was proposed to utilise uncommitted funding from earmarked Reserves to partially offset the projected deficit. Following the discussion, the balance relating to Drug and Alcohol reserve has been removed from the Recovery Plan. Officers continue to review all Earmarked and Ring-fenced reserves to consider if further opportunities to utilise the balances can be recommended to IJB.

#### 4.7 Reserves Position

- 4.7.1 The IJB's reserves position was reduced at the year ended 31<sup>st</sup> 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
<b>Total committed</b>	<b>11,091</b>	<b>2,127</b>
General	644	0
<b>TOTAL RESERVES</b>	<b>11,734</b>	<b>2,127</b>

- 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

<b>Risk 1 Description</b>	There is a significant risk that the IJB is unable to deliver a balanced budget over the financial year.
<b>Risk Category</b>	Financial
<b>Inherent Risk Level</b>	Likelihood 5 x Impact 5 = Risk Scoring 25 (which is an Extreme Risk Level)
<b>Mitigating Actions</b> (including timescales and resources)	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
<b>Residual Risk Level</b>	Likelihood 3 x Impact 4 = Risk Scoring 12 (which is a High Risk Level)
<b>Planned Risk Level</b>	Likelihood 3 x Impact 3 = Risk Scoring 9 (which is a Moderate Risk Level)

<b>Approval recommendation</b>	While the inherent risk levels are high, the impact of the planned actions reduce the risk and therefore the risk should be accepted.
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## 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.

<b>Direction Required to Dundee City Council, NHS Tayside or Both</b>	<b>Direction to:</b>	
	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: 28 November 2025

	Partnership Total	
	Net Budget £,000	Year End Overspend / (Underspend) £,000
<b>Older Peoples Services</b>	86,412	2,421
<b>Mental Health</b>	14,356	554
<b>Learning Disability</b>	38,413	1,948
<b>Physical Disabilities</b>	9,194	(616)
<b>Drug and Alcohol Recovery Service</b>	6,742	(29)
<b>Community Nurse Services/AHP/Other Adult</b>	20,258	(146)
<b>Lead Partner Services</b>	30,251	140
<b>Other Dundee Services / Support / Mgmt</b>	24,876	(533)
<b>Centrally Managed Budgets</b>	6,666	2,270
<b>Total Health and Community Care Services</b>	<b>237,168</b>	<b>6,009</b>
Prescribing & Other FHS Prescribing	35,988	(756)
General Medical Services	35,833	709
FHS - Cash Limited & Non Cash Limited	27,586	(113)
Large Hospital Set Aside	21,850	0
In-Patient Mental Health	0	0
<b>Total</b>	<b>358,425</b>	<b>5,849</b>
Net Effect of Lead Partner Services*	(5,866)	(576)
<b>Grand Total</b>	<b>352,559</b>	<b>5,273</b>

\*Lead Partner Services (formerly known as 'Hosted Services') - Net Impact of Risk Sharing Adjustment

<b>DUNDEE INTEGRATED JOINT BOARD - HEALTH &amp; SOCIAL CARE PARTNERSHIP - FINANCE REPORT 2025/26</b>		<b>Appendix 2</b>	
			<b>Oct-25</b>
		<b>Partnership Total</b>	
		<b>Annual Budget £,000</b>	<b>Projected Year End Overspend / (Underspend) £,000</b>
<b>1</b>			
	Psych Of Old Age (In Pat)	5,218	550
	Older People Serv. - Ecs	312	-45
	Integrated Discharge Team	1,146	-70
	Ijb Medicine for Elderly	5,925	260
	Stoke Neuro Rehab Unit (ward 4)	1,457	-20
	Medical ( P.O.A)	964	100
	Psy Of Old Age - Community	3,043	-60
	Medical (MFE)	2,797	-150
	Care at Home	35,163	1,882
	Care Homes	31,579	627
	Day Services	1,377	-387
	Respite	596	-586
	Accommodation with Support	199	30
	Other	-3,364	289
	<b>Older Peoples Services</b>	<b>86,412</b>	<b>2,421</b>
<b>2</b>			
	Community Mental Health Team	4,924	60
	Tayside Adult Autism Consultancy Team	406	100
	Care at Home	1,229	26
	Care Homes	691	733
	Day Services	65	-4
	Respite	-3	52
	Accommodation with Support	6,048	23
	Other	996	-435
	<b>Mental Health</b>	<b>14,356</b>	<b>554</b>
<b>3</b>			
	Learning Disability (Dundee)	1,809	-55
	Care at Home	-543	613
	Care Homes	3,540	442
	Day Services	10,309	615
	Respite	549	-156
	Accommodation with Support	24,708	481
	Other	-1,959	8
	<b>Learning Disability</b>	<b>38,413</b>	<b>1,948</b>
<b>4</b>			
	Care at Home	1,098	491
	Care Homes	2,390	-733
	Day Services	45	-36
	Respite	-10	-58
	Accommodation with Support	816	-26
	Other	4,855	-253
	<b>Physical Disabilities</b>	<b>9,194</b>	<b>-616</b>
<b>5</b>			
	Dundee Drug Alcohol Recovery	5,148	40
	Care at Home	0	0
	Care Homes	401	107
	Day Services	70	-56
	Respite	0	0
	Accommodation with Support	364	-143
	Other	759	23
	<b>Drug and Alcohol Recovery Service</b>	<b>6,742</b>	<b>-29</b>

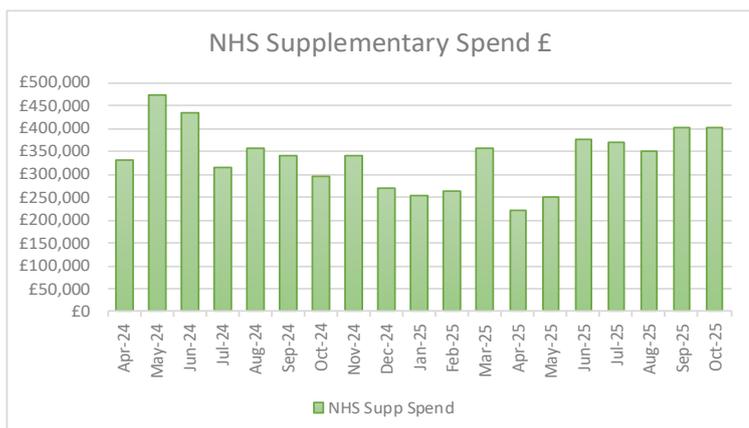
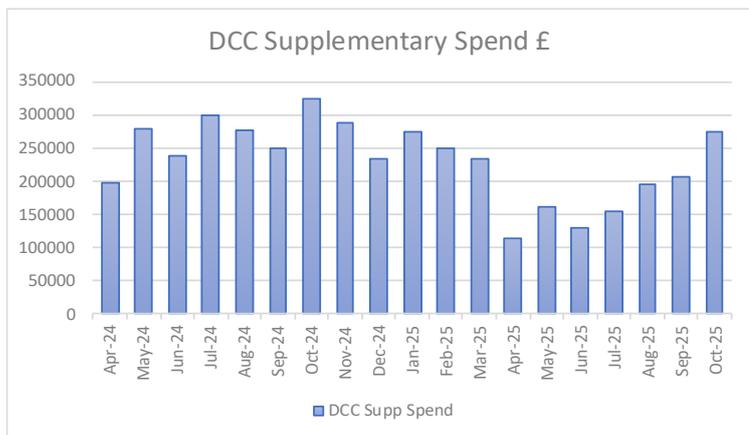
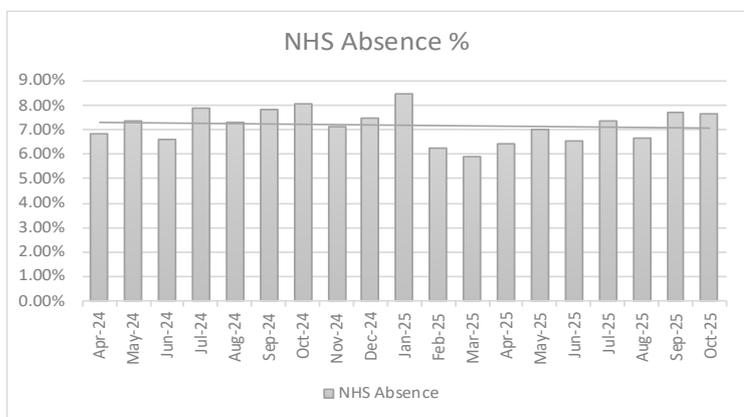
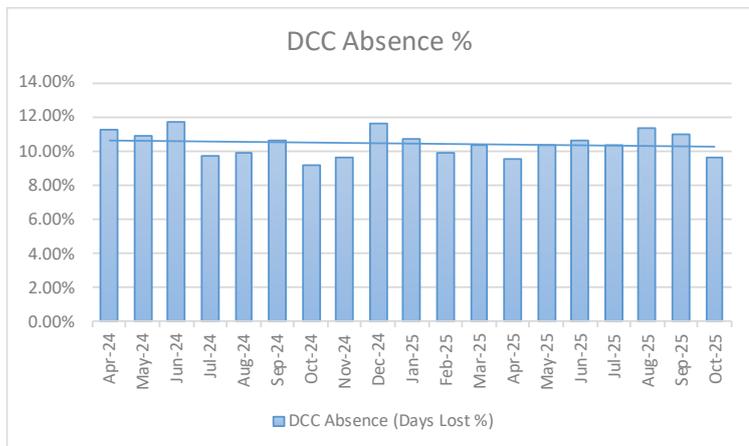
		<b>Partnership Total</b>	
		<b>Annual Budget £,000</b>	<b>Projected Year End Overspend / (Underspend) £,000</b>
<b>6</b>			
	A.H.P.S Admin	424	-28
	Physio + Occupational Therapy	8,539	-535
	Nursing Services (Adult)	10,396	556
	Community Supplies - Adult	343	75
	Anticoagulation	531	-105
	Other Adult Services	24	-109
	<b>Community Nurse Services / AHP / Other Adult Services</b>	<b>20,258</b>	<b>-146</b>
<b>7</b>			
	Palliative Care - Dundee	3,892	270
	Palliative Care - Medical	1,962	100
	Palliative Care - Angus	493	-8
	Palliative Care - Perth	2,336	-10
	Stroke Neuro Rehab Unit (ward 5)	2,245	-55
	Dietetics (Tayside)	4,860	180
	Sexual & Reproductive Health	2,898	54
	Medical Advisory Service	88	-8
	Homeopathy	45	-15
	Tayside Health Arts Trust	88	0
	Psychological Therapies	7,960	250
	Psychotherapy (Tayside)	1,390	-90
	Perinatal Infant Mental Health	515	0
	Learning Disability (Tay Ahp)	987	-155
	Lead Partner Centrally Managed	493	-374
	<b>Lead Partner Services</b>	<b>30,251</b>	<b>140</b>
<b>8</b>			
	Working Health Services	0	35
	The Corner	746	-1
	Ijb Management	1,009	-65
	Partnership Funding	25,000	0
	Urgent Care	2,189	-120
	Community Health Team	213	-23
	Health Inclusion	1,482	-220
	Primary Care	966	-63
	Support Services / Management Costs	-6,728	-76
	<b>Other Dundee Services / Support / Mgmt</b>	<b>24,876</b>	<b>-533</b>
	Centrally Managed Budget	6,666	2,270
	<b>Total Health and Community Care Services</b>	<b>237,168</b>	<b>6,009</b>
	<b>Other Contractors</b>		
	FHS Drugs Prescribing	36,130	-883
	Other FHS Prescribing	-142	127
	General Medical Services	35,363	431
	Dundee 2c (gms) Services	470	278
	FHS - Cash Limited & Non Cash Limited	27,586	-113
	Large Hospital Set Aside	21,850	0
	In-Patient Mental Health	0	0
	<b>Grand H&amp;SCP</b>	<b>358,425</b>	<b>5,849</b>
	Lead Partner Services Recharges Out	-18,332	-85
	Lead Partner Services Recharges In	12,366	397
	Hosted Recharge Cost Pressure Investment	100	-888
	<b>Hosted Services - Net Impact of Risk Sharing Adjustment</b>	<b>-5,866</b>	<b>-576</b>
	<b>Grand Total</b>	<b>352,559</b>	<b>5,273</b>

<b>NHS Tayside - Lead Partner Services Hosted by Integrated Joint Boards</b>			<b>Appendix 3</b>
<b>Recharge to Dundee IJB</b>			
<b>Risk Sharing Agreement - Oct 25</b>			
	Annual Budget £000s	Projected End Over / (Underspend) £000s	Dundee Share of Variance £000s
<b>Lead Partner Services - Angus</b>			
Forensic Service	1,378	(3)	(1)
Out of Hours	10,391	2,175	857
Tayside Continence Service	1,627	430	169
Locality Pharmacy	2,991	0	0
Speech Therapy (Tayside)	1,817	(79)	(31)
<b>Sub-total</b>	<b>18,204</b>	<b>2,523</b>	<b>994</b>
Apprenticeship Levy & Balance of Savings Target	18	50	20
<b>Total Lead Partner Services - Angus</b>	<b>18,223</b>	<b>2,573</b>	<b>1,014</b>
<b>Lead Partner Services - Perth &amp; Kinross</b>			
Prison Health Services	5,718	(570)	(224)
Public Dental Service	3,246	(610)	(240)
Podiatry (Tayside)	4,121	(385)	(152)
<b>Sub-total</b>	<b>13,086</b>	<b>(1,565)</b>	<b>(616)</b>
Apprenticeship Levy & Balance of Savings Target	78	(1)	(0)
<b>Total Lead Partner Services - Perth&amp;Kinross</b>	<b>13,163</b>	<b>(1,565)</b>	<b>(617)</b>
<b>Total Lead Partner Services from Angus and P&amp;K</b>	<b>12,366</b>		<b>397</b>

Dundee IJB - Budget Savings List 2025-26					Appendix 4	
Agreed Savings Programme						
Efficiency / Management Action	2025/26 Value £000	Risk of non-delivery	Anticipated 25/26 Delivery £000	%age	Unfunded cost pressure £000	
<b>Recurring Actions</b>						
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
<b>Total Recurring Operational Efficiency Initiatives</b>	<b>4,404</b>					
<b>Non-Recurring Proposals</b>						
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%		
<b>Total Non Recurring Initiatives</b>	<b>1,207</b>					
<b>Total Operational Efficiencies and Non-Recurring Initiatives</b>	<b>5,610</b>		<b>4,724</b>	<b>84%</b>		
<b>Savings</b>						
Savings	2025/26 Value £000	Risk of non-delivery	Anticipated 25/26 Delivery £000	%age	Unfunded cost pressure £000	
<b>Recurring Proposals</b>						
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	Medium	200	40%		
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%		
<b>Total Recurring Savings Proposals</b>	<b>7,338</b>					
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%		
<b>Total Non-Recurring Proposals</b>	<b>4,600</b>					
<b>Total Savings Proposals</b>	<b>11,938</b>		<b>9,680</b>	<b>81%</b>		
<b>Total</b>	<b>17,548</b>		<b>14,404</b>	<b>82%</b>		
Unmet savings - Non-Recurring			-886			
Unmet savings - Recurring			-2,258			
			-3,144			

<b>Financial Recovery actions - estimated additional impact during remainder of 2025/26</b>		<b>@ 31/8/25</b>
	£k	£k
Projected 25/26 Shortfall (as at 31/10/25)	5,273	5,996
Use of General Reserves	-644	-644
Decommitment of earmarked and ring-fenced reserves	-425	-500
	<b>4,204</b>	<b>4,852</b>
Continued close scrutiny of recruitment requests*	nil	nil
Discretionary Spend controls	-100	-100
Supplementary Staffing spend	-200	-300
Absence levels reduction	-100	-100
Delivery of savings balance, including income maximisation	-1,000	-1,500
Further reduction in Care at Home spend	-500	-500
Overspending service areas to be brought back within budgets	tbc	tbc
Enhanced vacancy management criteria	-144	-208
Collaborative working to address Tayside-wide pressures and explore opportunities	tbc	tbc
Opportunities within individual service areas	tbc	tbc
Digital opportunities to further drive efficiencies	tbc	tbc
Ongoing review of earmarked reserves	tbc	tbc
<b>Estimated Residual Financial Deficit</b>	<b>2,160</b>	<b>2,144</b>
* Financial impact already incorporated into projections		

Supplementary Staffing Spend and Absence Data Monitoring



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