

Health, Social Care and Sport Committee
Tuesday, 3 September 2024
22nd Meeting, 2024 (Session 6)

Pre-budget scrutiny 2025-26: Financial position of Integration Joint Boards

Background

1. In recent years, in line with the recommendations of the Budget Process Review Group (BPRG) report, Scottish Parliament subject committees have undertaken pre-budget scrutiny in advance of the publication of the Scottish budget. The intention is that Committees will use pre-budget reports to influence the formulation of spending proposals while they are still in development.
2. As part of this scrutiny, committees are required to publish pre-budget reports (or letters) at least six weeks prior to the Scottish budget. The date of the Scottish budget has not been confirmed but it is typically in December following an Autumn UK budget. Timings, however, have sometimes been different in recent years due to the timing of UK elections and the Covid-19 pandemic.
3. The current working assumption is that pre-budget reports/letters will be required to be published by the end of October.

Pre-budget scrutiny 2025-26: Financial position of Integration Joint Boards

4. This year's pre-budget scrutiny will focus on the financial position of Integration Joint Boards (IJBs).
5. Audit Scotland's [NHS in Scotland 2023 report](#) notes that, in 2022-23, territorial boards delegated £7.2 billion directly to IJBs. This equates to 49 per cent of their budgets. It is worth noting that the Accounts Commission is expected to publish its 2024 report on IJBs Finance and Performance towards the end of July.
6. On 25 July 2024, the Accounts Commission published its latest [Finance and Performance Report on Integration Joint Boards](#).
7. Drawing on the main findings of this report, key areas of focus for the Committee's pre-budget scrutiny are likely to include the context and challenges for IJBs, performance against national health and wellbeing outcomes, and the financial outlook for IJBs currently and in the future.
8. The pre-budget scrutiny will also build on the work of the financial sustainability of IJBs that was initiated by the Health and Sport Committee in Session 5. It will

also help inform the Committee's ongoing scrutiny of the National Care Service (Scotland) Bill at Stage 2.

9. To help inform its pre-budget scrutiny, the Committee issued a targeted call for views over the summer recess. A [total of 27 responses were received which are available to read](#). Written submissions from [Public Health Scotland](#) and [Professor David Bell](#) were also received to inform the session today.

Today's meeting

10. During today's meeting, the Committee will take evidence from two separate panels. During the first session, the Committee will take evidence from the University of Stirling, Audit Scotland and Public Health Scotland. During the second session, the Committee will take evidence from representatives of a number of individual Integration Joint Boards.

Clerks to the Committee
August 2024