

**NHS GOLDEN JUBILEE**

**SUMMARY FINANCIAL REPORT**

**Month 5**

**as at 31st August 2024**

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| **FINANCIAL POSITION 31st August 2024 (Month 5)** |
| **EXECUTIVE SUMMARY** |
| 1. **2024/25 to 2026/26 FINANCIAL PLAN**   The NHS Golden Jubilee Board in March 2024 approved a 3 year break-even Financial Plan for the period 2024/25 to 2026/27, requiring a significant level of efficiency to be delivered in 2024/25 **(£9.944m).**  The ’Achieving the Balance’ Programme is now in place to deliver and monitor the saving workstreams focussing on delivery for 2024/25 and beyond.  **DELIVERY OF 2024/25 FINANCIAL PLAN**   |  |  | | --- | --- | | **Current Risk Rating** | **High** |   For 2024/25 a break-even outturn position requires the delivery of -£9.944m of in-year savings /budget reductions/increased income opportunities through a combination of recurring and non-recurring measures.  The Year to Date (YTD) core revenue position as at the end of August 2024 is an adverse variance of -£973k ~ (0.97%).  **2024/2025 TO 2026/27 FINANCIAL PLAN**   |  |  | | --- | --- | | **Current Risk Rating** | **Very High** |   March 2024/25 – 2026/27 Financial Plan  The final 2024/25 to 2026/27 3 year plan was submitted to SG in March 2024, following approval at FPC. This shows a savings requirement of (£9.944m) for 2024/25, rising to (£11.028m) for 2025/26 and (£11.481m) for the final year of the plan in 2026/27.    Whilst savings plans have been developed mainly around workforce challenges, including enhanced vacancy management, review of agency costs and Waiting list initiatives, there remains a significant gap to identify in 2024/25 at this time.  Workstreams continue to progress under ‘Achieving the Balance’ with the majority of efficiency targets now having been released into the position as part of the Month 5 reporting schedule. |
| 1. **2024/25 CORE INCOME POSITION**      |  |  | | --- | --- | | **Current Risk Rating** | **Very High** |   Income is £327k or 0.30% above the Financial Plan at Month 5. The main over-performance continues to be around the Non West Of Scotland Boards’ SLAs.  The NES activity plan is being re-worked to rephase the activity allocations now that Phase 2 has been formally handed over. This is expected to result in a significant reduction in orthopaedic joint activity that will lead to a large decrease in the income assumed in the financial plan.  Whilst there will be some off-set on reduced expenditure linked to the reduced activity, there will still be a financial impact to the financial plan.  This issue combined with the reduced NSD income for Transplants and SACCs may mean a revised forecast position leading to a deficit outturn if immediate cost reduction plans are not put into effect. ELT is meeting to discuss potential- further management actions to maintain financial balance.  Further work is ongoing as part of the Month 5 review and discussions with SG colleagues to determine the overall impact to the Golden Jubilee’s final 2024/25 financial plan. |
| 1. **2024/25 CORE EXPENDITURE POSITION**   Core Expenditure is -£1.300m or -1.30% above the Financial Plan at Month 5.  **PAY COSTS**   |  |  | | --- | --- | | **Current Risk Rating** | **Medium** |   Pay costs at Month 5 are underspent by £26k or 0.04% below the YTD budget, this reflects the final release of funding for the superannuation increase to all staff categories.  There continues to be pressures across medical staffing areas relating to WLIs and agency incurred YTD.  Further analysis is provided within the relevant section of the main report.  **NON PAY COSTS**   |  |  | | --- | --- | | **Current Risk Rating** | **Very High** |   Non Pay costs at Month 5 are overspent by -£1.326m equating to -4.20% above the YTD budget across a number of Board Expenditure Categories. Non-pay consumable budgets have now been re-based to reflect activity levels within the ADP. The YTD variance now reflects the activity undertaken against YTD planned activity.  Further analysis is provided within the relevant section of the main report. |
| 1. **2024/25 EFFICIENCY REQUIREMENT**  |  |  | | --- | --- | | **Current Risk Rating** | **High** |   There is a -£9.944m efficiency requirement within the Financial Plan to achieve the targeted break-even position for 2024/25.  **FULL YEAR SAVINGS PLAN**  The high level efficiency plan has been agreed by Workstream and is currently being taken forward within the ‘Achieving the Balance’ Programme. At this time the majority of targets have been factored into the YTD position, with some areas still being finalised as phasing is agreed across the latter half of the year.  To-date **£4.691m** of savings have been delivered as at the end of August, with £46k above the YTD plan. Forecast delivery of **£8.036m** by the year end is predicted based upon the Month 5 position, with further work required to close the remaining gap.  This leaves an unidentified efficiency gap of **£1.909m** at this time with further actions required on reducing expenditure in the remaining months of this financial year to reduce the gap by March. This is a high risk position and is being discussed by the Executive Leadership Team on further actions to mitigate the remaining scale of the gap. |
| 1. **NON-CORE REVENUE POSITION**  |  |  | | --- | --- | | **Current Risk Rating** | **Low** |   Non-Core position at Month 5 is anticipated to be break-even (expenditure matched by SG Income). |
| 1. **CAPITAL INCOME AND EXPENDITURE**  |  |  | | --- | --- | | **Current Risk Rating** | **Medium** |   Core Capital allocations of **£2.691m** have been allocated by the Scottish Government with a further **£9.071m** expected to be confirmed later in the year.   |  |  | | --- | --- | |  | **Expected Allocation** | |  | **£m** | | Formula Core Capital | 2.691 | | 23/24 carried forward | 1.246 | | Lifts | 0.700 | | **Total Core Allocation** | **4.637** | |  |  | | Phase 2 | 6.781 | | Phase 2 Equipment | 0.344 | | Leases revenue to capital transfer | 0.416 | | **Total Other Allocation** | **7.541** | |  |  | | **Total CRL** | **12.178** |     As at 31 August 2024, capital spend totalled £3.9990m. This is regularly reviewed to ensure that projects are completed within the financial year.  ELT have approved a risk assessed capital plan for 2024/25 in line with the allocation expectations above.  The Strategic Capital programme Group approved a 5 year plan in August. This will continue to be reviewed and updated through the year. |
| **FINANCIAL REPORT AT 31st August 2024 (Month 5)** |
| **SECTION 1: NHS GOLDEN JUBILEE- OVERALL POSITION**  The table below provides the high level summary position of the Board as at the end of  August 2024, at Month 5. The net position shows a **-£0.973m** adverse position, with over-recovery of income of **£0.327m** offsetting expenditure pressures of **-£1.300m**.  **Table 1**    **Appendix 1** provides more detail on the overall position**.** |
| **SECTION 2: 2024/25 CORE INCOME POSITION**  Income is **£0.327m** or 0.30% above the Financial Plan at Month 5.  **REVENUE RESOURCE LIMIT (RRL)**  RRL allocations for the year at Month 5 are currently anticipated at **£167.274m**.  At Month 5, **£61.417m** has been released into the position.  **£32.935m** of the annual RRL relates to the marginal SLAs undertaken within NES for other Territorial Boards.  **Table 2**    **SERVICE LEVEL AGREEMENTS (SLA INCOME)**  Total SLA income is **£0.175m** over-recovered at Month 5.  **Table 3**    Cardiac activity is ahead of plan by **£172k** related to the National Organ Retrieval Service activity undertaken YTD at **£160k** ahead of plan and NWOS Thoracic activity is also ahead of plan by **£89k.**  Cardiology activity is below plan across NWOS by **-£85k**.  **Table 4**    **HOTEL AND OTHER INCOME**  GJ Conference Hotel income is **-£21k** under-recovered YTD. The main driver is the decrease in sales of food and beverages at **-£89k** YTD and Health Club at **-£14k** but rooms including patient rooms are £83k over performed.  Other Income sources that are over performing at **£172k** include the following areas:-  R&D **£65k**  Catering **£34k**  Staff Secondment Invoicing to various health boards **£73k** is less than budgeted. |
| **SECTION 3: 2024/25 CORE EXPENDITURE POSITION**  Total expenditure to date of £101.474mis ahead of the year to date budget of £100.174m resulting in an adverse variance of -£1.300m overall (-1.30%).   * Pay Costs overspend of £26k, 0.04% * Non-Pay Costs -£1.326m, -4.20%   **PAY COSTS AT MONTH 5**  **Table 5 – Pay Costs**    **Please note that the final funding for the superannuation increase has been released**  **into all pay categories this month.**  **MEDICAL PAY COSTS**  The overspend within Medical staff category is **-£341k** – the main drivers are within NES division with a high rate of WLI being paid this month.  Subsequent to funding being released into HL&D division to reflect the revised service plan model agreed as well as the posts related to NSD activity – this division are now showing a £171k underspend YTD the main driver of this is the vacancies with Cardiology.    The main areas of overspends are detailed further within the Divisional narratives.  The Divisions continue to use Agency staff and increased levels of WLIs to cover service gaps and maintain planned levels of activity.  Efficiency savings of **£84k** have been factored into the YTD position relating to the WLI workstream for Medical staffing – they have underachieved by **-£34k** YTD.  The key pressures within medical pay relates to medical agency costs and Waiting List initiative payments in the following areas:  **Table 6 – Medical staff key expenditure pressures**   |  |  |  |  | | --- | --- | --- | --- | | **Pressure** | **HLD** | **NES** | **Total** | | **Agency:-** |  |  |  | | Radiology | -£45k |  | -£45k | | Cardiac Registrars | -£31k |  | -£31k | | Ophthalmology |  | -£245k | -£245k | | General Anaesthetics Registrars |  | -£5k | -£5k | | Orthopaedics |  |  |  | |  | **-£76k** | **-£250k** | **-£326k** | | **Waiting List Initiatives:-** |  |  |  | | Cardiac | -£131k |  | -£131k | | CT Anaesthetics | -£299k |  | -£299k | | General Anaesthetics |  | -£260k | -£260k | | Orthopaedics |  | -£91k | -£91k | | Ophthalmology |  | -£137k | -£137k | | General Surgery |  | -£411k | -£411k | |  | **-£430k** | **-£899k** | **-£1.329m** | | **Grand Total of Medical Pressures** | **-£506k** | **-£1.149m** | **-£1.655m** |   These pressures are partially offset with the level of vacancy underspends across both Divisions, demonstrating the current recruitment challenges faced by the Board.  **NURSING PAY COSTS**  Nursing pay costs are underspent by **£153k** at Month 5. This figure is after phasing part of the Nurse vacancy efficiency saving target of **£1.356m** into the position YTD.  This reflects the on-going level of vacancies across the system and the scale of the on-going recruitment challenge. Whilst this is supporting the current efficiency position, Divisions continue to work with Finance and Performance colleagues to identify recurring transformational savings plans.  **CLINCIAL PAY COSTS**  Clinical pay costs underspends are **£71k** at Month 5. This is after **£233k** of efficiency savings have been factored into the YTD position relating to the vacancy management workstream for Clinical staffing – breaking even YTD.  **SUPPORT PAY COSTS**  Support pay costs are showing an underspend of **£54k** YTD at Month 5 as funding has been released recurringly for posts within these areas. The overall pressures of **-£55k** relating to the Hotel activity and **-£27k** for Corporate division with pressures mainly within Portering, Security and Catering due to the continued additional hours worked to maintain services related to the high levels of vacancies and sickness absence.  Efficiency savings of **£65k** have been factored into the YTD position relating to the vacancy management workstream for Support staffing.  **ADMIN PAY COSTS**  Admin pay costs are underspent by **£90k** at Month 5, NES is showing an overspend of -**£36k** also Hotel **-£10k** but all the other divisions are showing underspends.  Efficiency savings of **£455k** have been factored into the YTD position relating to the vacancy management workstream for Administrative staffing – which has underachieved by **-£65k** YTD.    **NON PAY COSTS AT MONTH 5**  Total Non-Pay costs are overspent at Month 5 by **-£1.326m**.  All non-pay budgets have now been re-based to reflect the costs of activity within the 24/25 ADP. Key pressures to-date relate to the over-performance on activity plans, particularly across NES in orthopaedic joints and endoscopy and HLD across NSD SLAs and over-performance on WoS block income SLAs.  **Table 7 – Non-Pay Summary**    **PHARMACY SUPPLIES -£203K (8.45% of YTD Budget)**  The key areas of pressure across pharmacy supplies relates to HL&D -£116k overspend YTD and NSD -£85k overspend YTD.  HL&D main drivers are a switch from Calcium Gluconate to Calcium Chloride -£25k YTD due to a national supply breakdown. NSD Pods 1 and 2 -£85k this is reflecting a higher activity and high cost drugs.  NES main drivers are Ophthalmology over-performance in activity at -£34k, Theatres of -£103k with underspends in other areas have helped to offset some of this pressure.  Savings identified to-date relate to specific medicine switches and contract changes totalling **£97k**, with a total saving target of **£500k** for the whole year.    **SURGICAL SUPPLIES** **-£353k (2.25% of YTD Budget)**  Surgical Supplies are overspent across all Divisions reflecting the increase in costs of the consumables and devices along with the increased activity undertaken against plan YTD.    Costs associated with NSD national services have only been funded at agreed 2024/25 SLA values, with pressures associated with YTD activity contributing to the over-performance YTD.  NES pressures of **£101k** relate mainly to the over-performance on orthopaedic joints in Quarter 1 but this has decreased in Month 5 and Endoscopy activity across prosthesis, consumables and theatres against the activity plan YTD.  Once the impact of the delayed opening of Phase 2 is finalised, a revised RRL for NES allocations will be phased to reflect the final ADP, with associated final adjustments to expenditure budgets.  HL&D pressures of -**£280k** relates mainly to the over-performance in Cath Lab activity based on 23/24 to 24/25 as well as the price increases in this area – in Month 5 the performance has decreased slightly based.  **LAB/RADIOLOGY SUPPLIES -£195k (22.70% of YTD Budget)**  HL&D are showing an overspend of -**£191k** YTD. The main driver of this relates to Tissue Typing and SACCS Cath Lab increased use of Septal Occluders. Funding has only been provided at the level of the current SLA with NSD.  **PPE** **£237K (5.14% of YTD Budget)**  HL&D - **-£10k** overspent YTD across Medical Physics’ contracts and activity associated with high  cost Devices (Mitraclip/PFO in the main) also the additional costs of service contract for Clinisys  Systems at £30k.  NES **-£11k** overspent YTD, with the key pressures across Cardiac Theatres **-£12k** and the patient coordination centre relating to service contracts **-£11k**.  Corporate and Others are **£262k** underspent YTD, with pressures relating to maintenance and contractual works across Estates and Facilities offset with underspends on service contracts and backlog maintenance YTD.  **FM** **-£594k (10.38% of YTD Budget)**  Corporate is **-£406k** overspent YTD – Utilities are **-£336k** overspent YTD - a comparison based on Quarter 1 last financial year shows that an increased volume use of Electricity at 5.52% and Gas at 25.77% due to the unusually colder weather conditions in the summer is the main driver of this overspend. Included in this overspend is also costs for metered water which has seen an increase cost with the new contract.  HL&D overspend is **-£30k** the main pressure relating to disposables, laundry and cleaning materials associated with YTD activity.  NES is overspent by **-£74k;** Transport being the main overspend of **-£45k** in Hospital Ambulance service charges and Provisions of **-£18k**.      **CS&R&S -£219k (9.32% of YTD Budget)**  An increase in overspend this month with the key underlying pressure relating to HL&D -£50k YTD – within -£14k within Postage and Printing, -£10k Advertising, -£20k travel and training and -£12k associated with recruitment costs YTD.  NES -£166k YTD – Protective Clothing -£15k – carriage, postage and stationery costs -£32k – travel and training -£70k – driven by increased patient activity numbers. Increased recruitment costs relating to medical staffing -£30k  Corporate – The underspend of £60k mainly reflects review of the provision relating to bad and doubtful debts following Q1 review. |
| **SECTION 4: NHS GOLDEN JUBILEE- DIVISIONAL PERFORMANCE**  At Month 5, NHS Golden Jubilee has a Pay underspend of **£26k** and a Non-Pay overspend  of **-£1.300m**.  The following Table provides details of these variances for both Pay and Non-Pay together with an analysis over each of the Divisions (with full analysis on the relevant Appendices).  **Table 8 – Pay and Non-pay Variances by Division**     * Appendix 1-Summary Finance Position (overall) * Appendix 2-National Elective Services (NES) * Appendix 3-Heart, Lung and Diagnostics (HLD) * Appendix 4-Golden Jubilee Conference Hotel (Hotel) (includes Income) * Appendix 5-Corporate & Others * Appendix 5A-Centre for Sustainable Delivery (CfSD) * Appendix 5B-NHS Scotland Academy (NHSSA) * Appendix 5C-Golden Jubilee Research Institute (GJRI) |
| **SECTION 5: 2024/25 RRL ALLOCATIONS AND ANTICIPATED ALLOCATIONS**  **Table 9 – Current RRL allocations as at end August 2024**    Whilst ongoing discussions with Policy teams have indicated allocations have been agreed, they have not all been received in the allocation letter for Month 5. The expectation was to receive at least 80% of all allocations by the end of June, but to-date the GJ has only received 54% of total expected allocations. Ongoing discussions with SG will continue around the outstanding allocations still to be received. |
| **SECTION 6: 2024/25 EFFICIENCY REQUIREMENT**  There is a **-£9.944m** efficiency requirement within the Financial Plan to achieve the targeted break even position for 2024/25.  **Full Year Savings Plan**  The proposed Workstream Programme was approved by ELT in May.  This remains largely unchanged, with the key update reflecting a reduced nursing vacancy factor, now offset with an increased financial flexibility opportunity of **£1.271m** The revised saving scheme by workstream and Division is summarised below.  Whilst there are some risks associated with the delivery of some of the workstreams identified above, there will be an ongoing review of where other savings can be identified to mitigate any potential shortfalls through the Achieving the Balance Programme.  ELT are considering emergency measures in the review of all non-essential expenditure as well as further scrutiny in regards to vacancy controls for the remainder of this financial year.  **Progress to-date : Year to date Savings Plan**  When assessing the YTD delivery of workstreams, finance have linked with key budget holders in identifying YTD savings. Further engagement sessions are planned on a month by month basis to ensure all potential opportunities are agreed and assessed with the relevant service lead and finance team, reporting through to each Workstream SRO on a monthly basis.  Key successes to date:-   * HLD have identified potential procurement savings totalling £1.3m for the year relating to high cost consumables and devices. After the deep dive that has taken place and the identified £1.111m non-recurringly YTD at Month 5 the savings total may increase for the year. * Nurse vacancies - whilst this reflects the underlying level of vacancies across the system, £1.356m of budget has been identified non-recurringly to-date to offset the revised annual nurse vacancy factor of £3.02m for the year. * Admin savings – whilst this is a challenging workstream to deliver across the Clinical Divisions, £455k of budget has now been identified non-recurringly, mainly across corporate areas.   A measured approach to enhanced vacancy management is required to ensure clinical and corporate services are not severely impacted by holding vacancies unnecessarily.  The table below provides a summary of savings identified YTD and the current forecast delivery based upon current schemes identified to-date:  **Table 11**    Of the total **£9.944m** savings target for the year, **£4.645m** has been phased into the Month 5 YTD position, with a total of **£4.691m** of this delivered YTD (**£46k** above the phased YTD plan).  Whilst a significant proportion of this is down to the release of in-year financial flexibility, there have been a number of areas as noted above that have also contributed to the YTD position – most notably, Nursing vacancies and other vacancies to-date.  The review of the full phased efficiency plan has been completed and the majority of the workstreams have been factored into the Divisional budgets reflecting the level of savings to be identified by the year end. This has been shared with the Achieving the Balance programme and will be monitored as part of the review meetings chaired by the Director of Operations.  Finance will continue to work closely with all budget holders to identify other opportunities and areas for efficiency savings within their divisions.  Corporate flexibility opportunities will also be factored into the overall efficiency plan whilst workstreams progress and identify the necessary schemes for delivery.  Whilst the focus will remain on identifying recurring, transformational schemes, there will be a reliance on non-recurring solutions again this year to allow full recurring options to be developed.  The graph below provides a high level overview of the progress made to-date against the YTD plan by each workstream:-  **Graph 1**    **Sustainability & Value**  Achieving the Balance Programme has been integrated to the Board’s reporting structure, reviewing all workstreams for progress and update on risks and recurring delivery.  The revised governance arrangements in place ensure all schemes are reviewed regularly to highlight all opportunities. All areas identified within the ’15 box grid’ have been built into the workstream areas the Board is progressing. In particular a review of temporary staffing expenditure across all staff groups has identified the current level of expenditure associated with funded vacant posts, as well as costs incurred to recover the Waiting Times Targets.  This has already supported the work undertaken in HLD in identifying potential savings across many areas. Further work is required to review similar areas across NES Division.  This work will support the revised governance arrangements associated with ‘Achieving a Balanced System’. |
| **SECTION 7: NON CORE PERFORMANCE**  Non-Core position at Month 5 is anticipated to be break-even (expenditure below matched by SG Income).  Depreciation and AME elements will be reviewed as the year progresses to ensure Non-Core funding is increased to match any changes in-year.  The main elements of Non-Core funding are shown in the table below:  **Table 13**   |  |  | | --- | --- | | Category | Annual Budget £ | | Annually Managed Expenditure (AME) | 40,000 | | Depreciation (Donated Assets) | 10,000 | | Depreciation (Board Capital) | 11,713,000 | | Depreciation (Leases) | 807,000 | | Total | 12,570,000 | |
| **SECTION 8: CAPITAL INCOME AND EXPENDITURE**  As previously highlighted by Scottish Government, capital funding is only being made available to all Boards based upon their Resource Formula for Capital expenditure.  This places a significant level of risk on the Golden Jubilee’s replacement programme for medical equipment and infrastructure changes that have been previously highlighted in our 5 year plan.  A risk workshop was undertaken in May by the Capital Delivery Group (CDG) who risk rated all proposed capital schemes which created a prioritised list of all capital requests from the highest risk to the lowest risk.  This list of priorities were subsequently approved by the Strategic Capital Programme Group (SCPG) and then by ELT.  Capital allocations of £4.637m are expected this year with only our formula core capital allocated at this time. In addition we are expecting the balance of Phase 2 and capitalised leases to be funded at expected levels as shown in the table below as £7.541m.  The Table below provides a summary of the anticipated Capital Resource Limit (CRL) for 2024/25:  **Table 14**   |  |  | | --- | --- | |  | **Expected Allocation** | |  | **£m** | | Formula Core Capital | 2.691 | | 23/24 carried forward | 1.246 | | Lifts | 0.700 | | **Total Core Allocation** | **4.637** | |  |  | | Phase 2 | 6.781 | | Phase 2 Equipment | 0.344 | | Leases revenue to capital transfer | 0.416 | | **Total Other Allocation** | **7.541** | |  |  | | **Total CRL** | **12.178** |   Previously it was reported that additional funding of £0.547m was being sought from Scottish Government to support the purchase of intra-aortic balloon pumps. It has since been confirmed that additional funding is not available. This scenario was anticipated and the capital plan has been adjusted to reflect this change in priority. As result, contingency funding has been applied and an element of the patient monitoring system project has been postponed.  **Table 15**   |  |  | | --- | --- | | **Category** | **Capital Plan** | |  | **£m** | | Estates | 3.475 | | Medical Equipment | 1.070 | | Information Management and Technology | 0.092 | |  |  | | **Total Planned Core Capital** | **4.637** | |

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| **Decision–**    **(1) Approve the Summary Financial Report as at 31 August 2024 (Month 5)** |

**Graham Stewart**

**Deputy Director of Finance**

**NHS Golden Jubilee**

**APPENDIX 1 – SUMMARY FINANCE POSITION**

**INCOME**



**EXPENDITURE**



**APPENDIX 2 DIVISIONAL ANALYSIS - NATIONAL ELECTIVE SERVICE (NES)**



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| **Analysis of the Division**  NES is overspent by -£840k between Pay and Non Pay costs with the following key variances:  Medical Staffing -£600k  The key pressures across the Division YTD relate to overspends associated with the following:-  General Anaesthetics - £189k – Pressures due to Consultants relating to WLI to cover gaps in rotas  General Surgery - £262k – Over performance but use of WLI/On Call to cover this  Orthopaedics - £228k – Over performance – increased job change plans for new Phase 2 staff and additional WoS trainees – working closely with Finance to identify the additional budget needed.  Ophthalmology - £2k non-recurring funding was released this month to cover the increased costs of annual leave and sickness.  Nursing Staffing £50k  This is showing a favourable position after £886k was removed to Efficiency Savings – this reflects the continued recruitment situation of vacancies.  Surgical Supplies -£101k  Recurring funding has been released in month for the current ADP figures but total activity plans have yet to be agreed within the ADP, further work is needed once they have been finalised to release the accurate funding to the division. There has been an increase in activity over the first quarter of this year.  CS&R&S -£166k  There are increased costs in the following areas:-  Protective Clothing -£10k  Carriage, postage and stationery costs -£22k  Transport -£45k  Travel and training -£22k – driven by increased patient activity numbers.  Increased recruitment costs relating to medical staffing -£30k |

**APPENDIX 3 DIVISIONAL ANALYSIS - HEART, LUNG AND DIAGNOSTICS (HLD)**



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| **Analysis of the Division**  HL&D is overspent by -£252k between Pay and Non Pay costs the following key variances:  Medical Staffing £84k  Continuing to show an overall under spend after the budget released and there are vacancies advertised at present so this should see a reduction in WLI and Agency costs.    There continues to see Agency and WLI being used to cover sickness and vacancies at a cost of £416k YTD this is increasing each month.  Pharmacy Supplies -£116k  Cath Labs are seeing a sharp increase in Omnipaque Contrast costs – NSD Pods are showing a -£83k over spend in NSD drug costs – there is increased cost pressure from a switch due to a national shortage of Calcium Gluconate at -£22k.  Lab/Radiology Supplies -£94k  The main driver of the over spend is Perfusion and the costs of Cannulas – the budget in this area is being reviewed by finance with cost per case v activity to ensure the budget is robust. |

**APPENDIX 4 DIVISIONAL ANALYSIS - HOTEL**





**APPENDIX 5 DIVISIONAL ANALYSIS – CORPORATE & OTHERS**



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| **Analysis of the Division**  Corporate and Others are under by £6k between Pay and Non Pay costs with the following key variances:  Support Staffing - -£27k  Efficiency savings of **£52k** have been factored into the YTD position relating to the vacancy management workstream for Support staffing.  There are overspends out with this and the main cost centres are Catering -£6k, Porters -£23k and Security -£19k all overspending in month due to vacancies and sickness absence.  Admin Staffing - £94k  Efficiency savings of **£211k** have been factored into the YTD position relating to the vacancy management workstream for Admin staffing.  FM -£440k  The main driver in this area is cost pressures within Utilities **-£336k** YTD a comparison based on Quarter 1 last financial year shows that an increased use of Electricity at 5.52% and Gas at 25.77% due to the weather conditions is the cause of this overspend. |

**Please note that Appendix 5 Divisional Analysis – Corporate & Others – includes the total budget and costs from Appendices 5A, 5B and 5C**

**APPENDIX 5A DIVISIONAL ANALYSIS - CfSD**



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| **Analysis of the Division**  No financial issues to be reported as the Funding related to CfSD will reflect the outturn position by year-end. |

**APPENDIX 5B DIVISIONAL ANALYSIS - NHS SCOTLAND ACADEMY**



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| **Analysis of the Division**  No financial issues to be reported, although work continues with the Director of the Academy to firm up the forecast funding requirement for 2024/25. |

**APPENDIX 5C DIVISIONAL ANALYSIS - GOLDEN JUBILEE RESEARCH AND DEVELOPMENT**



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| **Analysis of the Division**  No financial issues to be reported other than a vacancy currently in the process of being filled. |