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|  **NHS Golden Jubilee** **Summary Financial Report** **Month 6 as at 30 September 2023** |

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| **FINANCIAL POSITION 30 September 2023 (MONTH 6)** |
| **EXECUTIVE SUMMARY** |
| 1. **2023/2024 to 2025/26 FINANCIAL PLAN**

The NHS Golden Jubilee Board in March 2023 approved a 3 year break-even Financial Plan for the period 2023/24 to 2025/26. A continued break-even position requires the delivery of significant levels of savings in each of the 3 years through a combination of recurring and non-recurring measures.**DELIVERY OF 2023/24 FINANCIAL PLAN**

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| **Current Risk Rating** | **High** |

For 2023/24 a break-even outturn position requires the delivery of -£6.66m of in-year savings /budget reductions through a combination of recurring and non-recurring measures.The Year to Date (YTD) core revenue position as at the end of September 2023 is an adverse variance of -£217k. This represents an adverse % variance of significantly less than -1 %. **2024/2025 TO 2025/26 FINANCIAL PLAN**

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| **Current Risk Rating** | **Very High** |

2024/25 and 2025/26 also require the delivery of significant savings to achieve a break-even outturn position in both of the years. |
| 1. **2023/24 CORE INCOME POSITION**

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| **Current Risk Rating** | **Medium** |

Income is £1.777m or 1.57% above the Financial Plan at Month 6.  |
| 1. **2023/24 CORE EXPENDITURE POSITION**

Core Expenditure is -£1.994m or -1.85% above the Financial Plan at Month 6. **PAY COSTS**

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| **Current Risk Rating** | **High** |

In overall terms, Pay costs at Month 6 are overspent by -£664k or -0.91% above plan.Further analysis is provided within the relevant section of the main report.**NON PAY COSTS**

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| **Current Risk Rating** | **Very High** |

In overall terms, Non Pay costs at Month 6 are overspent by -£1.329m equating to -3.82% above YTD budget across a number of Board expenditure categories.Further analysis is provided within the relevant section of the main report. |
| 1. **2023/24 EFFICIENCY REQUIREMENT**

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| **Current Risk Rating** | **Medium** |

There is a -£6.66m efficiency requirement within the Financial Plan to achieve the targeted break-even position for 2023/24. **FULL YEAR SAVINGS PLAN**An in-depth review of savings schemes was undertaken as part of the month 6 review to identify the extent of savings delivered to-date and other planned schemes by the year end.As part of this review £1.79m of recovery funding previously within HLD has now been released back to the centre as a **recurring** contribution towards the savings programme.***Non-recurrent savings*** of £4.16m have been identified (on a full year basis) reducing the remaining requirement to £0.72m.  |
| 1. **NON-CORE REVENUE POSITION**

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| **Current Risk Rating** | **Low** |

Non-Core position at Month 6 is anticipated to be break-even (expenditure matched by SG Income) |
| 1. **CAPITAL INCOME AND EXPENDITURE**

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| **Current Risk Rating** | **Medium** |

Capital allocations of £4.125m have been confirmed by Scottish Government at Month 6 with ‘anticipated’ allocations expected of a further £29.787 which would result in an overall  funded 2023/24 Capital Plan of £33.912mA Capital Plan V2 has been identified for the full £33.912m expected from Scottish Government. |
| **FINANCIAL REPORT AT 30 September 2023 (Month 6)**  |

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| **SECTION 1: NHS GOLDEN JUBILEE- OVERALL POSITION**The Table below provides the overall high level summary position of the Board as at the end of September 2023, as at month 6. The net position shows a -£217k adverse position, with over-recovery of income of £1,777k offsetting expenditure pressures of -£1,994k.**Table 1**

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| --- | --- | --- | --- | --- | --- |
| **Income** | **Annual Budget**  | **Year To Date Budget**  | **Year To Date Actual**  | **Year To Date Variance**  | **Variance %** |
| Core RRL Income | 137,872,512  | 68,742,256  | 68,742,256  | 0  | 0.00% |
| Total SLA Income | 75,424,198  | 38,265,057  | 39,048,569  | 783,512  | 2.05% |
| Hotel and Other Income | 12,350,023  | 6,485,860  | 7,479,523  | 993,664  | 15.32% |
| **Total**  | **225,646,732**  | **113,493,173**  | **115,270,348**  | **1,777,176**  | **1.57%** |
|  |  |  |  |  |  |
| **Expenditure** | **Annual Budget**  | **Year To Date Budget**  | **Year To Date Actual**  | **Year To Date Variance**  | **Variance %** |
| Pay Costs | 140,446,253  | 72,728,680  | 73,393,033  | -664,353  | -0.91% |
| Non Pay Costs | 85,200,479  | 34,793,949  | 36,123,881  | -1,329,932  | -3.82% |
| **Total**  | **225,646,732**  | **107,522,629**  | **109,516,914**  | **-1,994,285**  | **-1.85%** |
|  |  |  |  |  |  |
| **Net Core Position** | **0**  | **5,970,543**  | **5,753,434**  | **-217,109**  |  |

**Appendix 1** provides more detail on the overall position**.** |
| **SECTION 2: 2023/24 CORE INCOME POSITION**

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| **Current Risk Rating** | **Medium** |

**Income is £1.777m or 1.57% above the Financial Plan at Month 6.** **REVENUE RESOURCE LIMIT (RRL)**RRL allocations for the year at Month 6 are currently anticipated at £137.872m. At Month 6, £68.742m has been released. £27.578m of the RRL relates to the marginal SLAs undertaken within NES for other Territorial Boards**Table 2**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Annual Budget**  | **Year to Date Budget**  | **Year to Date Actual**  | **Year to Date Variance** |
| Core - RRL  | 110,294,254  | 55,147,127  | 55,147,127  | 0  |
| Core - RRL ( SLA ) | 27,578,258  | 13,789,129  | 13,789,129  | 0  |
| **Total Core RRL** | **137,872,512**  | **68,936,256**  | **68,936,256**  | **0**  |

**SERVICE LEVEL AGREEMENTS (SLA INCOME)**Total SLA income is £783k over-recovered at Month 6**Table 3**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Annual Budget**  | **Year to Date Budget**  | **Year to Date Actual**  | **Year to Date Variance** |
| Non - RRL SLA | 0  | 0  | 25,466  | 25,466  |
| Heart & Lung - Cardiac | 36,794,109  | 18,950,011  | 19,244,706  | 294,695  |
| Heart & Lung - Thoracic | 10,638,305  | 5,319,153  | 5,361,779  | 42,626  |
| Heart & Lung - Cardiology | 27,277,741  | 13,638,871  | 14,011,539  | 372,668  |
| Heart & Lung - SPVU | 714,043  | 357,022  | 405,079  | 48,057  |
| **Total SLA Income** | **75,424,198**  | **38,265,057**  | **39,048,569**  | **783,512**  |

These variances largely relate to the performance across the NSD SLAs, TAVI activity and NWOS over-performance. In particular, TAVIs are now £264k ahead of plan YTD, with NSD profiles ahead of plan in SNAHFs and SACCS by £402k and £212k respectively.The revised Business case for SNAHFs is currently being progressed in collaboration with GJNH and NSD via CEOs.Associated expenditure to this level of over-performance is within the HLD expenditure budget position.**HOTEL AND OTHER INCOME**GJ Conference Hotel income is £391k over-recovered and all Other Income sources are ahead of budget expectations by £602k. The main items being a VAT rebate, CNORIS and Cancer Research of £373k, over-performance in Dining Room Income £40k, Shop Income £122k, Research £30k and other income £37k.  **Table 4**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Annual Budget**  | **Year to Date Budget**  | **Year to Date Actual**  | **Year to Date Variance** |
| GJ Conference Hotel | 5,663,001  | 3,063,000  | 3,454,598  | 391,598  |
| Other Income  | 6,687,022  | 3,422,860  | 4,024,925  | 602,066  |
| **Hotel and Other Income** | **12,350,023**  | **6,485,860**  | **7,479,523**  | **993,664**  |

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| **SECTION 3: 2023/24 CORE EXPENDITURE POSITION** **Expenditure to date of £109.517m is ahead of the year to date budget of £107.552m** **resulting in an adverse variance of -£1.994m overall.*** Pay Costs overspend of -£664k, -0.91%
* Non-Pay Costs -£1.329m, -3.82%

**PAY COSTS AT MONTH 6****Table 5 – Pay Costs**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Annual Budget**  | **Year to Date Budget**  | **Year to Date Actual**  | **Year to Date Variance** |
| Pay Costs-Medical | 36,053,482  | 18,450,355  | 19,301,490  | -851,135  |
| Pay Costs-Nursing | 50,766,506  | 25,422,272  | 24,983,567  | 438,705  |
| Pay Costs-Clinical | 19,280,887  | 9,873,796  | 9,789,988  | 83,809  |
| Pay Costs-Support | 12,218,718  | 6,149,257  | 6,374,205  | -224,948  |
| Pay Costs-Admin | 22,126,661  | 12,833,000  | 12,943,784  | -110,784  |
| **Total Pay** | **140,446,253**  | **72,728,680**  | **73,393,033**  | **-664,353**  |

**MEDICAL PAY COSTS** The largest pay overspend being the Medical staff category of -£851k. The medical pay award has now been funded in the month 6 position. The position is in the main due to both short and long term sickness absence and vacancies within both Consultant and Junior rotas over both HL&D and NES divisions. This situation has required the use of Agency staff and WLIs to cover service gaps and maintain planned levels of activity. The key pressures within medical pay relates to medical agency costs and Waiting List initiative payment in the following areas;**Table 6 – Medical staff key expenditure pressures**

|  |  |  |  |
| --- | --- | --- | --- |
| **Pressure** | **HLD** | **NES** | **Total** |
| **Agency:-** |  |  |  |
| Radiology | -£97k |  | -£97k |
| Cardiac Registrars | -£108k |  | -£108k |
| Ophthalmology |  | -£147k | -£147k |
| General Anaesthetics Registrars |  | -£20k | -£20k |
| Orthopaedics |  | -£16k | -£16k |
|  | **-£205k** | **-£183k** | **-£388k** |
| **Waiting List Initiatives:-** |  |  |  |
| Cardiac  | -£96k |  | -£96k |
| CT Anaesthetics | -£331k |  | -£331k |
| General Anaesthetics  |  | -£279k | -£279k |
| Orthopaedics |  | -£111k | -£111k |
|  | **-£427k** | **-£390k** | **-£817k** |
| **Grand Total of Medical Pressures** | **-£632k** | **-£573k** | **-£1,205k** |

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These pressures are offset with the level of vacancy underspends across both Divisions.**NURSING PAY COSTS**Nursing pay costs are underspent by £439k at Month 6. This figure is after we have taken £1.328m funding non-recurrently to Efficiency Savings, taking account of the on-going level of vacancies across the system. Whilst this benefit is supporting the current efficiency position, Divisions must work with finance and performance colleagues over the coming months to identify recurring transformational savings plans.**CLINCIAL PAY COSTS**Clinical pay costs are underspent by £84k at Month 6 this is due to a small number of vacancies across all divisions.**SUPPORT PAY COSTS** Support pay costs are overspent by -£225k with approximately -£142k relating to the Hotel, offset with increased income. The other pressures are mostly within Portering and Housekeeping due to additional hours worked to maintain services related to the high levels of vacancies and sickness absence over the past few months. **ADMIN PAY COSTS**Admin pay costs are overspent by -£111k position at Month 6 – HL&D are -£34k over spent due to agency and redeployment pressures – NES are -£58k over spent with the main driver related to interpreters increasing use and bank use within Reception to cover sick leave.**NON PAY COSTS AT MONTH 6**Total Non-Pay costs are overspent at Month 6 by -£1.329m. There are a number of Board categories showing overspends and work is currently being completed by Finance and Divisions/Services to better understand the costs pressures and underlying reasons to ensure the recurring baseline non-pay budgets reflect the funding required to deliver the activity levels within the ADP.**Table 7 – Non-pay summary**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Annual Budget**  | **Year to Date Budget**  | **Year to Date Actual**  | **Year to Date Variance** | **Year to Date %** |
| Pharmacy Supplies | 4,565,712  | 2,354,662  | 2,638,125  | -283,463  | -12.04% |
| Surgical Supplies | 30,062,065  | 15,703,355  | 16,115,294  | -411,939  | -2.62% |
| Lab/Radiology Supplies | 1,633,514  | 841,948  | 823,430  | 18,517  | 2.20% |
| PPE | 9,279,214  | 5,399,384  | 5,583,718  | -184,334  | -3.41% |
| FM | 10,155,515  | 5,428,590  | 6,006,261  | -577,671  | -10.64% |
| CS&R&S | 29,504,459  | 5,066,011  | 4,957,053  | 108,958  | 2.15% |
| **Total Non-Pay** | **84,200,479**  | **34,793,949**  | **36,123,881**  | **-1,329,932**  | **-3.82%** |

**PHARMACY SUPPLIES -£283K**The Director of Pharmacy is currently undertaking an exercise to understand the key drivers of the year to date overspend on Pharmacy supplies. This exercise will consider a number of areas including the use of branded/generic drugs and appropriate quantity of prescriptions on discharge. A NSD patient in HL&D is still being treated using the new drug being used at an additional cost of £7k in Month 5 and £21k in Month 6 – total £28k. Also there is a patient within NES requiring specialist anticoagulant drugs costing £13k. **SURGICAL SUPPLIES** **-£412k** Surgical Supplies are a complex area for the Board and better data, systems and analysis are required to allow a fuller ability to understand the baseline budget and associated current pressures.The work required to ensure this area is addressed will be considered as part of the ‘deep dives’ and the Sustainability and Value work programmes scheduled for FY 2023/24. The main overspends, as detailed further within the Divisional narratives, relate to theatre supplies within NES and expenditure across cath labs in HLD, some of which his off-set with corresponding over-performances on SLA income.**LAB/RADIOLOGY SUPPLIES £19k**Total Labs and Radiology supplies are slightly underspent. NES are showing an overspend of -£26k. This in the main is due to increased costs within Anaesthetics Theatres at a total overspend of -£24k relating to Lab Costs Type 2 and disposable issues.Corporate are also showing an overspend of -£16k in month due to charges for water tests.HL&D are showing an underspend of £61k, relating to a combination in reduced activity costs as well as reduced maintenance contract expenditure.**PPE** **-£184k** PPE costs overspend has increased this month -£112k due to HL&D Perfusion consumables, reflecting case-mix of activity undertaken YTD -£66k of which is mainly for ECMO bloodpumps which has seen a 25% price increase this year.Corporate is also overspent-£74k – main driver is eHealth with -£39k in contract charges – workhas begun with the service and finance to review all existing contracts in place and their dates as well as any increased costs due to staff related increases.**FM** **-£577k** FM costs overspend has increased this month – Corporate -£130k due to an increase in Clinical Waste and Electricity costs in month. This is a combination of increase volume as well as increasing unit costs for energy above the prudent estimates agreed in the financial plan.NES is overspent by -£77k – theatres being the main spend of -£46k in disposables, laundry and courier costs. Finance has linked with the NES Divisional Director to review the level of last minute courier costs to agree a more timely process for ordering specialised kit to reduce these costs.HL&D is overspent by -£77k – wards comprising the main pressure of -£61k in disposables, laundry and cleaning materials. Deep dive work will identify what the key drivers of this increasing cost baseare.The Hotel is overspent by -£293k YTD with the main drivers being Utilities -£82k, Laundry costs at -£56k, Food items -£72k and Miscellaneous items at -£83k. Whilst Laundry items amd food costs are offset with increased income, the other pressures reflect the increasing unit costs experienced across this sector.**CS&R&S £108k** Additional budget releases to fund agreed pressures across a variety of areas have been actioned this month, particulary across E-Health, backlog maintenance projects and Equipment <£5k. However some notable overspening areas to note relate to postage activity -£56k and Professional Fees within Haematology in HL&D of -£29k. |
| **SECTION 4: NHS GOLDEN JUBILEE- DIVISIONAL PERFORMANCE** At Month 6, NHS Golden Jubilee has a Pay overspend of -£664k and a Non-Pay overspend of -£1.329m. The following Table provides details of these variances for both Pay and Non-Pay together with an analysis over each of the 8 Divisions (with full analysis on the relevant Appendices)**Table 8 – pay and Non-pay Variances by Division**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Pay Costs** | **Non Pay Costs** | **Variance** |
| NES | -106,890  | -543,546  | -650,436  |
| HLD | -179,504  | -503,787  | -683,291  |
| Corporate | -298,727  | -95,936  | -394,663  |
| Hotel | -104,940  | -313,198  | -418,138  |
| CfSD | 0  | 0  | 0  |
| NHSSA | 0  | 0  | 0  |
| GJResearch | 25,708  | -11,675  | 14,033  |
| Reserves/Others | 0  | 138,209  | 138,209  |
| **Total Pay** | **-664,353**  | **-1,329,932**  | **-1,994,285**  |

* Appendix 1-Summary Finance Position (overall)
* Appendix 2-National Elective Services (NES)
* Appendix 3-Heart, Lung and Diagnostics (HLD)
* Appendix 4-Corporate (Corporate)
* Appendix 5-Golden Jubilee Conference Hotel (Hotel) (includes Income)
* Appendix 6-Centre for Sustainable Delivery (CfSD)
* Appendix 7-NHS Scotland Academy (NHSSA)
* Appendix 8-Golden Jubilee Research Institute (GJRI)
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| **SECTION 5: 2023/24 RRL ALLOCATIONS AND ANTICIPATED ALLOCATIONS****Table 9 – Current RRL allocations**Whilst ongoing discussions with Policy teams have indicated allocations have been agreed, not all of these allocations have been received in the allocation letters to-date. Most notably 2023/24 Phase 2 pay funding as well as 2023/24 Pay award funding relating to ringfenced allocations are as yet to be finalised. |
| **SECTION 6: 2023/24 EFFICIENCY REQUIREMENT** There is a -£6.66m efficiency requirement within the Financial Plan to achieve the targeted break even position for 2023/24. **Full Year Non-Recurring Savings Plan**At Month 6 non-recurrent savings of £5.942m have been identified (on a full year basis) with a remaining requirement of £724k still to be identified. Within this month’s updated efficiency plan is the return of the Recovery Funding from HLD of £1.787m. The table below provides a summary of the workstreams identified to-date.**Table 10**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Workstream** | **YTD £m** | **Full Year £m** | **Recurring £m** | **Non-recurring £m** |
| Medical Recovery funding | £0.3m | £0.6m | £0.6m |  |
| Other Recovery funding | £0.6m | £1.2m | £1.2m |  |
| Nursing Initiatives (vacancies) | £1.4m | £2.1m |  | £2.1m |
| Medical Service plans | £0.3m | £0.3m |  | £0.3m |
| Other staffing (vacancies) | £1.2m | £1.7m |  | £1.7m |
| Savings in Labs contracts | £0.1m | £0.1m |  | £0.1m |
| **Total Identified** | **£3.9M** | **£5.9m** | **£1.8m** | **£4.2m** |
| **Remaining Gap** |  | **£0.7m** | **£4.9m** |  |

The Recovery funding has been returned recurrently, but the review of medical staffing budgets currently being undertaken across HLD, will require additional funding when this work is completed.**Sustainability & Value**The focus continues to be on identifying recurring efficiency savings. A more structured programme management approach is being taken forward in the identification and delivery of savings in 2023/24 with recruitment to the Sustainability and Value programme. This approach is designed to achieve at least 3% on a recurring basis (as required by SG guidance).  |
| **SECTION 7: NON CORE PERFORMANCE** Non-Core position at Month 6 is anticipated to be break-even (expenditure below matched by SG Income). All AUC that are in use will be put on RAM in Month7. There is currently no change to IFRS16 Leases.The main elements of Non-Core funding are shown in the table below**Table 11**

|  |  |
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| **Category** | **Annual Budget** |
| Annually Managed Expenditure (AME) | 40,000 |
| Depreciation (Donated Assets) | 10,000 |
| Depreciation (Board Capital) | 9,296,000 |
| IFRS 16 Funding | 1,377,000 |
| **Total** | **10,723,000** |

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| **SECTION 5: CAPITAL INCOME AND EXPENDITURE** Capital allocations of £4.125m have been confirmed by Scottish Government at Month 6 with ‘anticipated’ allocations expected of a further £29.787 which would result in an overall  funded 2023/24 Capital Plan of £33.912m**Table 12**

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|  | **Confirmed****Allocation** | **Anticipated****Allocation** | **Total**  |
| Formula Core Capital | £2.691m | £0 | £2.691m |
| Academy Capital | £1.272m | £0 | £1.272m |
| National Infrastructure Board Equipment | £0.162m | £0 | £0.162m |
| 2022/23 Capital Allocation ‘returned’ | £0 | £1.887m | £1.887m |
| 2023/24 agreed additional allocations (three allocations agreed with SG) | £0 | £0.800m | £0.800m |
| Water Source Heat Pump | £0 | £4.100m | £4.110m |
| Phase 2 | £0 | £23.000 | £23.000m |
| **Total** | **£4.125m** | **£29.787m** | **£33.912m** |

Based on the above, the following is the Capital Expenditure Plan (V2) split across the various monitoring categories.**Table 11**

|  |  |
| --- | --- |
| **Category** | **Capital Plan V1** |
| 1.Estates (Inc. Hotel and Academy) | 5,223  |
| 2.Medical Equipment (Inc. Academy) | 509  |
| 3.Information Management & Technology (IM&T) | 626  |
| 4.National Infrastructure Board Projects-Medical Equipment | 162  |
| 5. Plant & Machinery-Trolleys / Washing -Dryers | 292  |
| **Total Core Capital** | **6,812**  |
| 6.Phase 2 Expansion | 23,000  |
| 7.Water Source Heat Pump | 4,100  |
| **Total Capital**  | **33,912**  |

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| **Decision–** **(1) Approve the Summary Financial Report as at 30 September 2023 (Month 6)** |

**Michael Breen**

**Director of Finance**

**NHS Golden Jubilee**

**APPENDIX 1 – SUMMARY FINANCE POSITION**

**INCOME**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Annual Budget**  | **Year to Date Budget**  | **Year to Date Actual**  | **Year to Date Variance** | **Year to Date %** | **Month Budget** | **Month Actual** | **Month Variance** |
| Core - RRL  | 110,294,254  | 55,147,127  | 55,147,127  | 0  | 0.00% | 9,191,188  | 9,191,188  | 0  |
| Core - RRL ( SLA ) | 27,578,258  | 13,789,129  | 13,789,129  | 0  | 0.00% | 2,298,188  | 2,298,188  | 0  |
| **Total Core RRL** | **137,872,512**  | **68,936,256**  | **68,936,256**  | **0**  | **0.00%** | **11,489,376**  | **11,489,376**  | **0**  |
|  |  |  |  |  |  |  |  |  |
| Non - RRL SLA | 0  | 0  | 25,466  | 25,466  | 0.00% | 0  | 25,466  | 25,466  |
| Heart & Lung - Cardiac | 36,794,109  | 18,950,011  | 19,244,706  | 294,695  | 1.56% | 2,905,890  | 3,272,033  | 366,143  |
| Heart & Lung - Thoracic | 10,638,305  | 5,319,153  | 5,361,779  | 42,626  | 0.80% | 886,525  | 905,954  | 19,429  |
| Heart & Lung - Cardiology | 27,277,741  | 13,638,871  | 14,011,539  | 372,668  | 2.73% | 2,273,145  | 2,496,268  | 223,123  |
| Heart & Lung - SPVU | 714,043  | 357,022  | 405,079  | 48,057  | 13.46% | 59,504  | 59,830  | 326  |
| **Total SLA Income** | **75,424,198**  | **38,265,057**  | **39,048,569**  | **783,512**  | **2.05%** | **6,125,064**  | **6,759,551**  | **634,487**  |
| GJ Conference Hotel | 5,663,001  | 3,063,000  | 3,454,598  | 391,598  | 12.78% | 896,333  | 987,285  | 90,952  |
| Other Income  | 6,687,022  | 3,422,860  | 4,024,925  | 602,066  | 17.59% | 929,517  | 668,027  | -261,490  |
| **Hotel and Other Income** | **12,350,023**  | **6,485,860**  | **7,479,523**  | **993,664**  | **15.32%** | **1,825,850**  | **1,655,312**  | **-170,538**  |
| **Total Non-RRL** | **87,774,221**  | **44,750,916**  | **46,528,092**  | **1,777,176**  | **3.97%** | **7,950,914**  | **8,414,863**  | **463,949**  |
| **Total Income** | **225,646,732**  | **113,687,172**  | **115,464,348**  | **1,777,176**  | **1.56%** | **19,440,290**  | **19,904,239**  | **463,949**  |

**EXPENDITURE**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Annual Budget**  | **Year to Date Budget**  | **Year to Date Actual**  | **Year to Date Variance** | **Year to Date %** | **Month Budget** | **Month Actual** | **Month Variance** |
| Pay Costs-Medical | 36,053,482  | 18,450,355  | 19,301,490  | -851,135  | -4.61% | 3,337,182  | 3,626,421  | -289,240  |
| Pay Costs-Nursing | 50,766,506  | 25,422,272  | 24,983,567  | 438,705  | 1.73% | 4,499,792  | 4,130,004  | 369,788  |
| Pay Costs-Clinical | 19,280,887  | 9,873,796  | 9,789,988  | 83,809  | 0.85% | 1,699,673  | 1,623,906  | 75,767  |
| Pay Costs-Support | 12,218,718  | 6,149,257  | 6,374,205  | -224,948  | -3.66% | 1,011,578  | 1,052,588  | -41,011  |
| Pay Costs-Admin | 22,126,661  | 12,833,000  | 12,943,784  | -110,784  | -0.86% | 2,139,141  | 2,240,306  | -101,165  |
| **Total Pay** | **140,446,253**  | **72,728,680**  | **73,393,033**  | **-664,353**  | **-0.91%** | **12,687,365**  | **12,673,226**  | **14,139**  |
|  |  |  |  |  |  |  |  |  |
| Pharmacy Supplies | 4,565,712  | 2,354,662  | 2,638,125  | -283,463  | -12.04% | 368,509  | 443,988  | -75,479  |
| Surgical Supplies | 30,062,065  | 15,703,355  | 16,115,294  | -411,939  | -2.62% | 2,755,092  | 2,731,339  | 23,753  |
| Lab/Radiology Supplies | 1,633,514  | 841,948  | 823,430  | 18,517  | 2.20% | 178,297  | 194,891  | -16,594  |
| PPE | 9,279,214  | 5,399,384  | 5,583,718  | -184,334  | -3.41% | 1,700,860  | 1,642,016  | 58,844  |
| FM | 10,155,515  | 5,428,590  | 6,006,261  | -577,671  | -10.64% | 816,423  | 1,175,924  | -359,501  |
| CS&R&S | 29,504,459  | 5,066,011  | 4,957,053  | 108,958  | 2.15% | 1,591,854  | 1,643,270  | -51,416  |
| **Total Non-Pay** | **84,200,479**  | **34,793,949**  | **36,123,881**  | **-1,329,932**  | **-3.82%** | **7,411,035**  | **7,831,427**  | **-420,393**  |
|  |  |  |  |  |  |  |  |  |
| **Total Core Expenditure**  | **225,646,732**  | **107,522,629**  | **109,516,914**  | **-1,994,285**  | **-1.85%** | **20,098,400**  | **20,504,653**  | **-406,253**  |
|  |  |  |  |  |  |  |  |  |
| **Net Position** | **0** | **5,970,543**  | **5,753,434**  | **-217,109**  |  | **-690,444**  | **-632,747**  | **57,697**  |

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

|  |  |  |  |
| --- | --- | --- | --- |
| **NATIONAL ELECTIVE SERVICES (NES)** |  |  |  |
|  | **Annual Budget**  | **Year to Date Budget**  | **Year to Date Actual**  | **Year to Date Variance** | **Year to Date %** |
| Pay Costs-Medical | 11,668,772  | 5,830,466  | 6,219,787  | -389,320  | -6.68% |
| Pay Costs-Nursing | 22,800,516  | 10,968,854  | 10,775,313  | 193,541  | 1.76% |
| Pay Costs-Clinical | 4,801,590  | 2,413,478  | 2,357,731  | 55,747  | 2.31% |
| Pay Costs-Support | 2,072,339  | 1,039,665  | 948,379  | 91,286  | 8.78% |
| Pay Costs-Admin | 6,260,874  | 3,143,066  | 3,201,210  | -58,144  | -1.85% |
| **Total Pay** | **47,604,091**  | **23,395,530**  | **23,502,420**  | **-106,890**  | **-0.46%** |
|  |  |  |  |  |  |
| Pharmacy Supplies | 2,845,845  | 1,454,730  | 1,555,261  | -100,531  | -6.91% |
| Surgical Supplies | 14,324,903  | 7,717,033  | 7,947,728  | -230,695  | -2.99% |
| Lab/Radiology Supplies | 98,010  | 49,761  | 75,867  | -26,106  | -52.46% |
| PPE | 678,192  | 396,495  | 442,034  | -45,539  | -11.49% |
| FM | 645,335  | 322,668  | 400,222  | -77,555  | -24.04% |
| CS&R&S | 657,829  | 328,914  | 392,035  | -63,120  | -19.19% |
| **Total Non-Pay** | **19,250,114**  | **10,269,601**  | **10,813,147**  | **-543,546**  | **-5.29%** |
|  |  |  |  |  |  |
| **Total Core Expenditure**  | **66,854,205**  | **33,665,131**  | **34,315,567**  | **-650,436**  | **-1.93%** |

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| --- |
| **Analysis of the Division**NES is over by -£650k between Pay and Non Pay costs with the following key variances:* Medical Staffing -£389k

The key pressures across the Division YTD relate to agency and WLI costs associated with the following:-* General Anaesthetics - £220k
* Orthopaedics - £151k

Underspends have also decreased compared to previous months as appointments are made to Phase 2 posts (General Surgery -£16k).Budget of £275K was also released in month to cover the medical costs of the Endoscopy extension (Vanguard Unit) for Months 1 - 6.* Admin Staffing -£58k

The main driver of this is a -£70k overspend in NES – related to Interpreters within Booking Office. * Surgical Supplies -£231k

A Major piece of work is being undertaken to review the recurring baseline funding required for the activity plans agreed within the ADP. Further work is required to ensure a complete understanding of the historic baseline and current funding requirements are sufficient, particularlyin relation to Theatre budgets within Orthopaedics and the interdependencies on historic Stryker stocks. |

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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **HEART, LUNG & DIAGNOSTICS (HLD)** |  |  |  |  |
|  | **Annual Budget**  | **Year to Date Budget**  | **Year to Date Actual**  | **Year to Date Variance** | **Year to Date %** |
| Pay Costs-Medical | 22,799,966  | 11,487,558  | 11,958,179  | -470,620  | -4.10% |
| Pay Costs-Nursing | 25,159,770  | 12,715,472  | 12,434,819  | 280,653  | 2.21% |
| Pay Costs-Clinical | 13,925,049  | 7,074,799  | 7,030,267  | 44,531  | 0.63% |
| Pay Costs-Support | 0  | 0  | 0  | 0  | 100.00% |
| Pay Costs-Admin | 2,042,760  | 1,035,315  | 1,069,383  | -34,069  | -3.29% |
| **Total Pay** | **63,927,544**  | **32,313,144**  | **32,492,648**  | **-179,504**  | **-0.56%** |
|  |  |  |  |  |  |
| Pharmacy Supplies | 1,703,802  | 888,836  | 1,068,392  | -179,557  | -20.20% |
| Surgical Supplies | 15,667,940  | 7,922,439  | 8,068,923  | -146,484  | -1.85% |
| Lab/Radiology Supplies | 1,530,539  | 788,454  | 727,014  | 61,439  | 7.79% |
| PPE | 4,068,080  | 2,282,247  | 2,394,402  | -112,156  | -4.91% |
| FM | 157,261  | 88,767  | 166,006  | -77,239  | -87.01% |
| CS&R&S | 369,913  | 199,145  | 248,936  | -49,791  | -25.00% |
| **Total Non-Pay** | **23,497,534**  | **12,169,886**  | **12,673,673**  | **-503,787**  | **-4.14%** |
|  |  |  |  |  |  |
| **Total Core Expenditure**  | **87,425,078**  | **44,483,030**  | **45,166,322**  | **-683,291**  | **-1.54%** |

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| **Analysis of the Division**HL&D is over-spent by -£683k between Pay and Non Pay costs the following key variances: * Medical Staffing -£471k

The main driver is the return of the recovery budget -£298k YTD and ongoing Agency costs across Cardiac & Thoracic -£108k and Radiology -£97k.* Pharmacy Supplies -£180k

A NSD patient in HL&D is still being treated using the new drug being used at an additional cost of £7k in Month 5 and £21k in Month 6 – total £28k – overall overpend of -£75k YTD.Critical Care pressure of -£50k.* Surgical Supplies -£147k

General activity increases across cardiology, reflective of the overperfromance on income SLAs account for the majority of this overspend. However the costs for the PFO/Mitraclip procedures Are increasing as well. |

**APPENDIX 4 DIVISIONAL ANALYSIS - CORPORATE**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **CORPORATE**  |  |  |  |  |  |
|  | **Annual Budget**  | **Year to Date Budget**  | **Year to Date Actual**  | **Year to Date Variance** | **Year to Date %** |
| Pay Costs-Medical | 649,701  | 197,288  | 188,482  | 8,806  | 4.46% |
| Pay Costs-Nursing | 2,149,646  | 1,081,371  | 1,120,735  | -39,364  | -3.64% |
| Pay Costs-Clinical | 211,457  | 106,384  | 142,485  | -36,101  | -33.93% |
| Pay Costs-Support | 7,098,005  | 3,572,603  | 3,746,608  | -174,005  | -4.87% |
| Pay Costs-Admin | 9,061,683  | 4,643,742  | 4,701,804  | -58,063  | -1.25% |
| **Total Pay** | **19,170,493**  | **9,601,387**  | **9,900,114**  | **-298,727**  | **-3.11%** |
|  |  |  |  |  |  |
| Pharmacy Supplies | 15,938  | 10,969  | 13,895  | -2,926  | -26.67% |
| Surgical Supplies | 63,703  | 39,476  | 73,526  | -34,050  | -86.25% |
| Lab/Radiology Supplies | 2,666  | 2,583  | 19,295  | -16,712  | -647.00% |
| PPE | 2,027,864  | 1,251,421  | 1,325,657  | -74,236  | -5.93% |
| FM | 7,901,182  | 4,255,251  | 4,385,367  | -130,116  | -3.06% |
| CS&R&S | 1,824,500  | 1,294,939  | 1,132,834  | 162,105  | 12.52% |
| **Total Non-Pay** | **11,835,854**  | **6,854,640**  | **6,950,575**  | **-95,936**  | **-1.40%** |
|  |  |  |  |  |  |
| **Total Core Expenditure**  | **31,006,347**  | **16,456,027**  | **16,850,690**  | **-394,663**  | **-2.40%** |

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| **Analysis of the Division**Corporate is over by -£395k between Pay and Non Pay costs with the following key variances: * Support Staffing -£174k

The key areas of pressure within Corporate areas relate to the following:-* Housekeeping, Porters and Security are -£70k
* Catering are -£57k
* E-Health are -£67k
* HR are -£36k

Whilst Housekeeping, Poerters and Security reflect the level of additional hours to cover being incurred to cover vacancies and sickness absence, E-Health are incurring consultancy costs to support key projects. HR is experiencing pressures across most areas YTD.* PPE -£74k

The main driver in this area is e-Health contracts -£39k – the service and finance will complete a ‘deep dive’ to establish all on-going contracts and their start dates to better understand the overspend in this area. |

**APPENDIX 5 DIVISIONAL ANALYSIS - HOTEL**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **HOTEL** |  |  |  |  |
| **Income** | **Annual Budget**  | **Year to Date Budget**  | **Year to Date Actual**  | **Year to Date Variance** |
| Rooms Including patient rooms | 2,394,192  | 1,197,096  | 1,409,954  | 212,858  |
| Conferences and F&B. | 2,321,123  | 1,160,561  | 1,330,593  | 170,032  |
| Health Club. | 253,600  | 126,800  | 134,845  | 8,045  |
| Other incl. Sleep rooms, cancelation charges | 694,085  | 578,543  | 579,206  | 663  |
| **Total Income** | **5,663,000**  | **3,063,000**  | **3,454,598**  | **391,598**  |
|  |  |  |  |  |
| **Core Expenditure**  | **Annual Budget**  | **Year to Date Budget**  | **Year to Date Actual**  | **Year to Date Variance** |
| Pay Costs-Medical | 0  | 0  | 0  | 0  |
| Pay Costs-Nursing | 0  | 0  | 0  | 0  |
| Pay Costs-Clinical | 0  | 0  | 0  | 0  |
| Pay Costs-Support | 3,048,373  | 1,536,989  | 1,679,217  | -142,229  |
| Pay Costs-Admin | 1,350,338  | 681,252  | 643,963  | 37,289  |
| **Total Pay** | **4,398,711**  | **2,218,241**  | **2,323,181**  | **-104,940**  |
| Pharmacy Supplies | 0  | 0  | 0  | 0  |
| Surgical Supplies | 0  | 0  | 0  | -0  |
| Lab/Radiology Supplies | 641,898  | 552,449  | 549,048  | 3,401  |
| PPE | 1,401,244  | 700,622  | 993,539  | -292,917  |
| FM | 267,126  | 133,563  | 157,245  | -23,682  |
| CS&R&S | 0  | 0  | 0  | 0  |
| **Total Non-Pay** | **2,310,268**  | **1,386,634**  | **1,699,832**  | **-313,198**  |
|  |  |  |  |  |
| **Total Core Expenditure**  | **6,708,980**  | **3,604,875**  | **4,023,013**  | **-418,138**  |
|  |  |  |  |  |
| **Net Position** | **-1,045,980**  | **-541,875**  | **-568,415**  | **-26,540**  |

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| --- |
| **Analysis of the Division – The hotel is budgeted at a deficit of -£1.045m (**variances compared to this position)The Hotel Pay is over by -£105k, Non Pay -£313k and Income over performed at £391k resulting in a Month 6 cummulative overspend of -£27k the following key variances:* Income £391k

Income is over recovered by £300k with the main elements being Rooms and Conferences * Expenditure -£418k

A deep dive of the hotel operations is expected to be started this Month.  |

**APPENDIX 6 DIVISIONAL ANALYSIS - CfSD**

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| **CfSD** |  |  |  |  |
|  | **Annual Budget**  | **Year to Date Budget**  | **Year to Date Actual**  | **Year to Date Variance** |
| Pay Costs-Medical | 817,608  | 817,608  | 817,608  | 0  |
| Pay Costs-Nursing | 0  | 0  | 0  | 0  |
| Pay Costs-Clinical | 18,800  | 18,800  | 18,800  | 0  |
| Pay Costs-Support | 0  | 0  | 0  | 0  |
| Pay Costs-Admin | 2,899,786  | 2,899,786  | 2,899,786  | 0  |
| **Total Pay** | **3,736,194**  | **3,736,194**  | **3,736,194**  | **0**  |
|  |  |  |  |  |
| Pharmacy Supplies | 0  | 0  | 0  | 0  |
| Surgical Supplies | 0  | 0  | 0  | 0  |
| Lab/Radiology Supplies | 0  | 0  | 0  | 0  |
| PPE | 13,951  | 13,951  | 13,951  | 0  |
| FM | 17,871  | 17,871  | 17,871  | 0  |
| CS&R&S | 1,882,654  | 1,882,654  | 1,882,654  | 0  |
| **Total Non-Pay** | **1,914,477**  | **1,914,477**  | **1,914,477**  | **0**  |
|  |  |  |  |  |
| **Total Core Expenditure**  | **5,650,671**  | **5,650,671**  | **5,650,671**  | **0**  |

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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 7 DIVISIONAL ANALYSIS - NHS SCOTLAND ACADEMY**

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| --- | --- | --- | --- | --- |
| **NHS SCOTLAND ACADEMY** |  |  |  |  |
|  | **Annual Budget**  | **Year to Date Budget**  | **Year to Date Actual**  | **Year to Date Variance** |
| Pay Costs-Medical | 23,587  | 23,587  | 23,587  | 0  |
| Pay Costs-Nursing | 144,502  | 144,502  | 144,502  | 0  |
| Pay Costs-Clinical | 87,517  | 87,517  | 87,517  | 0  |
| Pay Costs-Support | 0  | 0  | 0  | 0  |
| Pay Costs-Admin | 247,712  | 247,712  | 247,712  | 0  |
| **Total Pay** | **503,318**  | **503,318**  | **503,318**  | **0**  |
|  |  |  |  |  |
| Pharmacy Supplies | 127  | 127  | 127  | 0  |
| Surgical Supplies | 18  | 18  | 18  | 0  |
| Lab/Radiology Supplies | 0  | 0  | 0  | 0  |
| PPE | 33,173  | 33,173  | 33,172  | 0  |
| FM | 27,622  | 27,622  | 27,622  | -0  |
| CS&R&S | 87,203  | 87,203  | 87,203  | 0  |
| **Total Non-Pay** | **148,143**  | **148,143**  | **148,143**  | **0**  |
|  |  |  |  |  |
| **Total Core Expenditure**  | **651,461**  | **651,461**  | **651,461**  | **0**  |

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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 2023/24.  |

**APPENDIX 7 DIVISIONAL ANALYSIS - GOLDEN JUBILEE RESEARCH AND DEVELOPMENT**

|  |  |  |  |
| --- | --- | --- | --- |
| **GOLDEN JUBILEE RESEARCH AND DEVELOPMENT** |  |  |  |
|  | **Annual Budget**  | **Year to Date Budget**  | **Year to Date Actual**  | **Year to Date Variance** | **Year to Date %** |
| Pay Costs-Medical | 93,848  | 93,848  | 93,848  | 0  | 0.00% |
| Pay Costs-Nursing | 512,073  | 512,073  | 508,197  | 3,875  | 0.76% |
| Pay Costs-Clinical | 236,474  | 172,819  | 153,189  | 19,630  | 11.36% |
| Pay Costs-Support | 0  | 0  | 0  | 0  | 0.00% |
| Pay Costs-Admin | 263,508  | 182,128  | 179,926  | 2,202  | 1.21% |
| **Total Pay** | **1,105,903**  | **960,867**  | **935,159**  | **25,708**  | **2.68%** |
|  |  |  |  |  |  |
| Pharmacy Supplies | 0  | 0  | 450  | -450  | 0.00% |
| Surgical Supplies | 0  | 0  | 710  | -710  | 0.00% |
| Lab/Radiology Supplies | 2,300  | 1,150  | 1,254  | -104  | -9.02% |
| PPE | 41,622  | 33,211  | 31,127  | 2,084  | 6.27% |
| FM | 5,000  | 2,500  | 2,336  | 164  | 6.56% |
| CS&R&S | 45,991  | 37,335  | 49,994  | -12,659  | -33.91% |
| **Total Non-Pay** | **94,912**  | **74,196**  | **85,870**  | **-11,675**  | **-15.74%** |
|  |  |  |  |  |  |
| **Total Core Expenditure**  | **1,200,815**  | **1,035,063**  | **1,021,030**  | **14,033**  | **1.36%** |

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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. |

**APPENDIX 8 DIVISIONAL ANALYSIS - GOLDEN JUBILEE RESERVES AND MISCELLANEOUS**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **RESERVES** |  |  |  |  |  |
|  | **Annual Budget**  | **Year to Date Budget**  | **Year to Date Actual**  | **Year to Date Variance** | **Year to Date %** |
| Pay Costs-Medical | 0  | 0  | 0  | 0  | 0.00% |
| Pay Costs-Nursing | 0  | 0  | 0  | 0  | 0.00% |
| Pay Costs-Clinical | 0  | 0  | 0  | 0  | 0.00% |
| Pay Costs-Support | 0  | 0  | 0  | 0  | 0.00% |
| Pay Costs-Admin | 0  | 0  | 0  | 0  | 0.00% |
| **Total Pay** | **0**  | **0**  | **0**  | **0**  | **0.00%** |
|  |  |  |  |  |  |
| Pharmacy Supplies | 0  | 0  | 0  | 0  | 0.00% |
| Surgical Supplies | 0  | 0  | 0  | 0  | 0.00% |
| Lab/Radiology Supplies | 0  | 0  | 0  | 0  | 0.00% |
| PPE | 0  | 0  | 0  | 0  | 0.00% |
| FM | 0  | 0  | 0  | 0  | 0.00% |
| CS&R&S | 23,236,693  | 0  | 0  | 0  | 0.00% |
| **Total Non-Pay** | **23,236,693**  | **0**  | **0**  | **0**  | **0.00%** |
|  |  |  |  |  |  |
| **Total Core Expenditure**  | **23,236,693**  | **0**  | **0**  | **0**  | **0.00%** |

**MISCELLANEOUS**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Annual Budget**  | **Year to Date Budget**  | **Year to Date Actual**  | **Year to Date Variance** | **Year to Date %** |
| Pay Costs-Medical | 0  | 0  | 0  | 0  | 0.00% |
| Pay Costs-Nursing | 0  | 0  | 0  | 0  | 0.00% |
| Pay Costs-Clinical | 0  | 0  | 0  | 0  | 0.00% |
| Pay Costs-Support | 0  | 0  | 0  | 0  | 0.00% |
| Pay Costs-Admin | 0  | 0  | 0  | 0  | 0.00% |
| **Total Pay** | **0**  | **0**  | **0**  | **0**  | **0.00%** |
|  |  |  |  |  |  |
| Pharmacy Supplies | 0  | 0  | 0  | 0  | 0.00% |
| Surgical Supplies | 5,500  | 24,388  | 24,388  | 0  | 0.00% |
| Lab/Radiology Supplies | 0  | 0  | 0  | 0  | 0.00% |
| PPE | 1,162,434  | 836,437  | 794,326  | 42,111  | 5.03% |
| FM | 0  | 13,290  | 13,297  | -8  | -0.06% |
| CS&R&S | 1,744,550  | 1,102,258  | 1,006,152  | 96,106  | 8.72% |
| **Total Non-Pay** | **2,912,484**  | **1,976,373**  | **1,838,164**  | **138,209**  | **6.99%** |
|  |  |  |  |  |  |
| **Total Core Expenditure**  | **2,912,484**  | **1,976,373**  | **1,838,164**  | **138,209**  | **6.99%** |

|  |
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| **Analysis of the Division**This area includes reserves and contingency budgets agreed within the Financial PlanNo financial issues to be reported  |