

**NHS GOLDEN JUBILEE**

**SUMMARY FINANCIAL REPORT**

**MONTH 3**

**AS AT 30th June 2024**

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| **FINANCIAL POSITION 30th June 2024 (MONTH 3)** |
| **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 progressing 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 June 2024 is an adverse variance of -£560k ~ (0.95%).  **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 3 reporting schedule. |
| 1. **2024/25 CORE INCOME POSITION**      |  |  | | --- | --- | | **Current Risk Rating** | **Low** |   Income is £561k or 0.86% above the Financial Plan at Month 3. The main over-performance continues to be around the Non West Of Scotland Boards’ SLAs.  At this time not all the NES allocations have been fully agreed so there is a small level of risk for activity plans later in the year for those Boards not agreeing their full allocation. |
| 1. **2024/25 CORE EXPENDITURE POSITION**   Core Expenditure is £1.121m or -1.90% above the Financial Plan at Month 3.  **PAY COSTS**   |  |  | | --- | --- | | **Current Risk Rating** | **Medium** |   Pay costs at Month 3 are overspent by -£341k or -0.84% above plan, reflecting the pressures across medical staffing areas relating to WLIs and agency undertaken YTD.  WLI expenditure across NES Division is £111k higher in the first 3 months of the year compared with the same period in 2023/24 (an increase of almost 75%). HL&D Division is £119k higher in the first 3 months of the year compared with the same period in 2023/24 (an increase of almost 56%).  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 3 are overspent by -£780k equating to -4.24% 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 reflect 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 **£2.743m** of savings have been delivered within Quarter 1 with an underachievement of **(£103k)** against the YTD plan. Forecast delivery of **£7.571m** by the year end is predicted based upon the month 3 position, with further work required to close the remaining gap. |
| 1. **NON-CORE REVENUE POSITION**  |  |  | | --- | --- | | **Current Risk Rating** | **Low** |   Non-Core position at Month 3 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.   |  |  | | --- | --- | |  | **£** | | Core Allocation | £2,691,000 | | Lifts | £705,000 | | Carry Forward 23/24 | £1,241,000 | | **Total Core** | **£4,637,000** | | Phase 2 Construction | £6,781,270 | | Phase 2 Equipment | £343,770 | | **Total Phase 2** | **£7,125,040** | |  |  | | **Total CRL** | **£11,762,040** |     The phasing of Phase 2 and associated Work Task Orders is shown below over the 3 year planning horizon.  24/25 - £7,125,040  25/26 - £9,489,650  26/27 - £10,842,034 - related to Pharmacy element of Phase 2.  ELT have approved a risk assessed capital plan for 2024/25 in line with the allocation expectations above.  The 5 year Capital Plan is being revised and updated to include all requirements across Estates, E-Health and Medical Equipment, linking with each Division to ensure all areas have been included in the preparation of the 5 year plan Horizon.  The Strategic Capital programme Group will review and discuss approval this 5 year plan at their next meeting. |
| **FINANCIAL REPORT AT 30th June 2024 (Month 3)** |
| **SECTION 1: NHS GOLDEN JUBILEE- OVERALL POSITION**  The table below provides the high level summary position of the Board as at the end of  June 2024, at Month 3. The net position shows a **-£0.560m** adverse position, with over-recovery of income of **£0.561m** offsetting expenditure pressures of **-£1.121m**.  It should be noted that budgets have been released from NSD service level agreements for SNAFHs and HL&D Medical Service Planning into both the income and expenditure positions, reflecting the proposed SLA values for 2024/25.  **Table 1**    **Appendix 1** provides more detail on the overall position**.** |
| **SECTION 2: 2024/25 CORE INCOME POSITION**  Income is **£0.561m** or 0.86% above the Financial Plan at Month 3.  **REVENUE RESOURCE LIMIT (RRL)**  RRL allocations for the year at Month 3 are currently anticipated at **£168.365m**.  At Month 3, **£35.596m** has been released into the position.  **£27.578m** 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 **£0.318m** over-recovered at Month 3.  **Table 3**    Cardiac activity is ahead of plan by **£199k** related to the National Organ Retrieval Service activity undertaken YTD at **£186k** ahead of plan and NWOS Thoracic activity is also ahead of plan by **£147k.**  Cardiology activity is below plan across NWOS by **-£29k**.  **Table 4**    **HOTEL AND OTHER INCOME**  GJ Conference Hotel income is **-£23k** under-recovered YTD.  Other Income sources that are over performing include the following areas:-  NHS GJ Shop **£28k**  Catering **£20k**  SNRRS **£90k**  Various other items such as Patient Travel and Secondees funding **£114k** |
| **SECTION 3: 2024/25 CORE EXPENDITURE POSITION**  Total expenditure to date of £60.281m is ahead of the year to date budget of £59.159m resulting in an adverse variance of -£1.121m overall (-1.90%).   * Pay Costs overspend of -£341k, -0.84% * Non-Pay Costs -£780k, -4.24%   **PAY COSTS AT MONTH 3**  **Table 5 – Pay Costs**    **MEDICAL PAY COSTS**  The overspend within Medical staff category is **-£253k** – the main drivers are within NES division with a high rate of WLI being paid this month. Funding has been released into HL&D division to reflect the revised service plan model agreed as well as the posts related to NSD activity.    The main areas of overspends are detailed further within the Divisional narratives. The key underlying position is due to sickness absence and vacancies within both Consultant and Junior rotas over both divisions.  The Divisions continue to use Agency staff and increased levels of WLIs to cover service gaps and maintain planned levels of activity. The current YTD expenditure related to WLI payments is now 75% higher than at Month 3 2023/24.  Efficiency savings of **£47k** have been factored into the YTD position relating to the WLI workstream for Medical staffing.  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 | -£26k |  | -£26k | | Cardiac Registrars | -£5k |  | -£5k | | Ophthalmology |  | -£136k | -£136k | | General Anaesthetics Registrars |  | -£5k | -£5k | | Orthopaedics |  |  |  | |  | **-£31k** | **-£141k** | **-£172k** | | **Waiting List Initiatives:-** |  |  |  | | Cardiac | -£101k |  | -£101k | | CT Anaesthetics | -£170k |  | -£170k | | General Anaesthetics |  | -£179k | -£179k | | Orthopaedics |  | -£38k | -£38k | | Ophthalmology |  | -£68k | -£68k | | General Surgery |  | -£175k | -£175k | |  | **-£271k** | **-£460k** | **-£731k** | | **Grand Total of Medical Pressures** | **-£302k** | **-£601k** | **-£903k** |   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 **£14k** at Month 3. This figure is after phasing part of the Nurse vacancy efficiency saving target of **£724k** 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 **£32k** at Month 3. This is after **£89k** of efficiency savings have been factored into the YTD position relating to the vacancy management workstream for Clinical staffing.  **SUPPORT PAY COSTS**  Support pay costs are overspent by **-£17k** overall with pressures of **-£44k** relating to the Hotel activity. Efficiency savings of **£46k** have been factored into the YTD position relating to the vacancy management workstream for Support staffing.  The other pressures are mostly 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.    **ADMIN PAY COSTS**  Admin pay costs are overspent by **-£117k** at Month 3, NES is showing an overspend of -**£27k** again the main driver is Interpreters costs at -**£66k** but the service have completed a review of this area and once the changes are made there will be projected saving’s in this area – the underspend within the other costs centres is offsetting most of this overspend.  Corporate is -**£93k** overspent YTD – the main driver is EHealth with -**£58k** used to employ agency consultants – the vacancies within this area have been advertised and new staff will be starting soon and this should reduce the overspend each month. Clinical Governance and HR Partnership are also showing a joint overspend of -**£20k** a review with finance is scheduled before next month.  **NON PAY COSTS AT MONTH 3**  Total Non-Pay costs are overspent at Month 3 by **-£780k**.  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.  **Table 7 – Non-Pay Summary**    **PHARMACY SUPPLIES -£138K (9.75% of YTD Budget)**  The key areas of pressure across pharmacy supplies relates to HL&D -£111k overspend YTD main drivers are NSD -£45k and Critical Care -£35k this in part is due to high cost unique drug costs for patients – part of these costs will be invoiced to the substantive health boards. Cath Lab -£14k due to Omnipaque contrast.  NES -£26k overspend YTD main drivers are Ophthalmology over-performance in activity at -£23k also Main Theatres -£74k but the underspends in both Orthopaedic Theatres £38k and Thoracic Theatres £53k have helped to offset some of this.  Savings identified to-date relate to specific medicine switches and contract changes totalling **£86k**, with a total saving target of **£500k** for the whole year.    **SURGICAL SUPPLIES** **-£168k (1.90% 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 **£130k** relate mainly to the over-performance on orthopaedic joint 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.  **LAB/RADIOLOGY SUPPLIES -£70k (14.5% of YTD Budget)**  NES are showing an overspend of **-£17k** YTD. This in the main is due to increased costs within  Anaesthetics Theatres relating to Lab Costs Type 2 and disposable issues based upon the activity undertaken to-date.  HL&D are showing an overspend of -**£55k** 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** **-£59K (2.13% of YTD Budget)**  NES is **-£80k** overspent YTD, with the key pressures across Cardiac Theatres **-£12k** and the patient coordination centre relating to service contracts **-£11k**. Pressures across the ward areas on computer hardware and small items of equipment **-£20k**. Theatres are **-£54k** overspent -the main items are Smoke Vac Pencils, screws, screwdriver and other medical equipment used within surgical procedures.  Corporate is **-£46k** overspent YTD, with the majority of the pressures relating to maintenance and contractual works across Estates and Facilities. There are also increased pressures within EHealth relating to the purchase of computer and telecom equipment and other contractors.  These overspends are offset by underspends within the other divisions.  **FM** **-£244k (6.96% of Annual Budget)**  Corporate is **-£100k** overspent YTD – Utilities are **-£47k** overspent YTD due to the first two months being very high bills due to the weather conditions – a further **-£26k** overspent YTD in Transport, General Services and Water charges – The costs for provisions and catering is showing an overspend of **-£49k**  HL&D overspend is **-£18k** the main pressure relating to disposables, laundry and cleaning materials.  NES is overspent by **-£56k** Transport being the main overspend of **-£33k** in Hospital Ambulance service charges and Provisions **-£12k**.    The Hotel is overspent by **-£50k** YTD with the main drivers being an unachieved efficiency savings of -£53k -  **CS&R&S -£101k (6.96% of Annual Budget)**  An increase in overspend this month overall across all divisions with the key underlying pressure relating to HL&D -£35k within Postage and Printing -£11k Advertising -£5k travel and training -£6k.  NES -£75k Protective Clothing -£10k – carriage, postage and stationery costs -£33k – travel and training -£12k – driven by increased patient activity numbers. Increased recruitment costs relating to medical staffing -£14k |
| **SECTION 4: NHS GOLDEN JUBILEE- DIVISIONAL PERFORMANCE**  At Month 3, NHS Golden Jubilee has a Pay underspend of -£341k and a Non-Pay overspend of  -£780k.  The following Table provides details of these variances for both Pay and Non-Pay together with an analysis over each of the 9 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-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) * Appendix 9-Reserves and Revenue |
| **SECTION 5: 2024/25 RRL ALLOCATIONS AND ANTICIPATED ALLOCATIONS**  **Table 9 – Current RRL allocations as at end June 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 3. The expectation was to receive at least 80% of all allocations by the end of June, but to-date the GJ has only received 53% 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 **£901k**. The revised saving scheme by workstream and Division is summarised below:  **Table 10**    Whilst there are some risks associated with the delivery of some of the workstreams identified above, there will be a continual review of where other savings can be identified to mitigate any potential shortfalls through the Achieving the Balance Programme.  **Progress to-date : Year to date Savings Plan**  When assessing the YTD delivery of workstreams, finance have linked with key budget holders where possible 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. This is part of the deep-dive work and procurement reviews undertaken to-date. * Nurse vacancies - whilst this reflects the underlying level of vacancies across the system, £724k of budget has been released non-recurring to-date to offset the revised annual nurse vacancy factor of £2.9m for the year. * Admin savings – whilst this is a challenging workstream to deliver across the Clinical Divisions, some corporate areas are currently supporting the YTD delivery on the basis of the significant gaps in recruitment so far this year. 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 **£9.973m** savings target for the year, **£2.845m** has been phased into the month 3 YTD position, with a total of **£2.743m** of this delivered YTD (**£103k** below 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 now 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 review 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 3 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) | 50,000 | | Depreciation (Donated Assets) | 10,000 | | Depreciation (Board Capital) | 11,654,000 | | Depreciation (Leases) | 391,000 | | Total | 12,095,000 | |
| **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 related WTOs to be funded at expected levels as shown in the table below as £7.125m  The Table below provides a summary of the anticipated Core Capital Allocations for 2024/25.  **Table 14**   |  |  | | --- | --- | |  | **Expected Allocation** | |  | **£m** | | Formula Core Capital | 2.691 | | 23/24 Slippage | 1.246 | | Lifts | 0.700 | | **Total Core Allocation** | **4.637** | |  |  | | Phase 2 | 6.781 | | Phase 2 Equipment | 0.344 | | **Total Phase 2 Allocation** | **7.125** | | **Total CRL** | **11.762** |   Based on the above, the following is the Capital Expenditure Plan split across the various monitoring categories.  **Table 15**   |  |  | | --- | --- | | **Category** | **Capital Plan** | |  | **£m** | | Estates | 3.440 | | Medical Equipment | 1.010 | | Information Management and Technology | 0.047 | | Contingency | 0.140 | |  |  | | **Total Planned Core Capital** | **4.637** | |

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| **Decision–**    **(1) Approve the Summary Financial Report as at 30 June 2024 (Month 3)** |

**Graham Stewart**

**Interim 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 -£646k between Pay and Non Pay costs with the following key variances:  Medical Staffing -£403k  The key pressures across the Division YTD relate to overspends associated with the following:-  General Anaesthetics - £89k – Pressures due to Consultants relating to WLI to cover leave  General Surgery - £138k – Over performance but use of WLI/On Call to cover this  Orthopaedics - £230k – 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 - £60k non-recurring funding was released this month to cover the increased costs of annual leave and sickness.  Nursing Staffing £21k  This is showing a favourable position after £724k was removed to Efficiency Savings – this reflects the continued recruitment situation of vacancies.  Surgical Supplies -£130k  Recurring funding of £500k has been released this month to the division but as the 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 -£75k  Non recurring funding was released in month to cover the increased costs in the following areas:  Postage & Packing - £25k  Transport - £25k  Medical Case Notes - £25k  Protective Clothing – Flight Hoods - £75k |
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**APPENDIX 3 DIVISIONAL ANALYSIS - HEART, LUNG AND DIAGNOSTICS (HLD)**



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| **Analysis of the Division**  HL&D is overspent by -£156k between Pay and Non Pay costs the following key variances:  Medical Staffing £91k  Continuing to show an under spend after the budget released for SNAHFs Business case, Flow Beds and the Medical Service Planning which now shows the correct funding for the medical specialties – 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 £302k YTD.  Pharmacy Supplies -£111k  Cath Labs are seeing a sharp increase in Omnipaque Contrast costs – NSD Pods are showing a -£45k over spend in NSD drug costs – there are also patients within Critical care who are using an anti-rejection drug at an additional cost of £35k.  Lab/Radiology Supplies -£59k  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 - CORPORATE**



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| **Analysis of the Division**  Corporate is over by -£276k between Pay and Non Pay costs with the following key variances:  Support Staffing - -£107k  There has been £40k efficiency savings released from area but there are overspends out with this and the main cost centres are Catering, Porters and Clinical Skills all overspending in month due to vacancies and sickness absence.  Admin Staffing - -£93k  Efficiency savings released in month total £125k but again there are overspends in EHealth main pressure being the agency consultants to provide the expertise to ensure we are meeting all our software projects. They are currently advertising for posts so when they are filled then the agency costs should reduce.  PPE -£46k  The main driver in this area is cost pressures within EHealth due to purchase and service of computer and telecom equipment to meet the ongoing recruitment and upgrade of various services with GJ. |

**APPENDIX 5 DIVISIONAL ANALYSIS - HOTEL**



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| **Analysis of the Division – The hotel is budgeted at a deficit of -£1.046m (variances compared to this position)**  The Hotel Pay is overspent by -£55k, Non Pay -£54k and Income under performed at £23k resulting in a Month 3 cumulative overspend of -£131k.  The following key variances:  Income £23k - Income is under recovered with the main elements being Rooms and Conferences at the start of the season.  Expenditure -£108k overspend, reflecting the pressures across Utilities, Catering and Pays in delivering the level of income YTD  There are also efficiency saving within the Hotel in both pay and non-pay but they have not been achieved in first quarter. |

**APPENDIX 6 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 7 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 8 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. |

**APPENDIX 9 DIVISIONAL ANALYSIS - GOLDEN JUBILEE RESERVES AND REVENUE**



**REVENUE**



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| **Analysis of the Division**  This area includes reserves and contingency budgets agreed within the Financial Plan.  No financial issues to be reported. |