



Meeting: NHS Highland Board Meeting
Meeting date: 25 March 2025
Title: Finance Report – Month 10 2024/2025
Responsible Executive/Non-Executive: Heledd Cooper, Director of Finance
Report Author: Elaine Ward, Deputy Director of Finance

Report Recommendation:

The Board is asked to **Examine** and **Consider** the content of the report and take **Limited Assurance**.

1 Purpose

This is presented to the Board for:

- Discussion

This report relates to a:

- Annual Operation Plan

This report will align to the following NHSScotland quality ambition(s):

Safe, Effective and Person Centred

This report relates to the following Strategic Outcome(s)

Start Well		Thrive Well		Stay Well		Anchor Well	
Grow Well		Listen Well		Nurture Well		Plan Well	
Care Well		Live Well		Respond Well		Treat Well	
Journey Well		Age Well		End Well		Value Well	
Perform well	X	Progress well		All Well Themes			

2 Report summary

2.1 Situation

This report is presented to enable discussion on the NHS Highland financial position at Month 10 (January) 2024/2025.

2.2 Background

NHS Highland submitted a financial plan to Scottish Government for the 2024/2025 financial year in March 2023. This plan presented an initial budget gap of £112.491m. With a brokerage cap of £28.400m this meant cost reductions/ improvements of £84.091m were required. The Board received feedback on the draft Financial Plan 2024-27 on the 4 April 2024 which recognised that “the development of the implementation plans to support the above savings options is still ongoing” and therefore the plan was still considered to be draft at this point. The feedback also acknowledged “the significant progress that has been made in identifying savings options and establishing the appropriate oversight and governance arrangements”.

Since the submission and feedback from the draft Financial Plan confirmation has been received that the cost of CAR-T, included within the pressures, will be funded nationally.

There has also been a notification of an additional allocation of £50m nationally on a recurring basis, specifically to protect planned care performance. The NHS Highland share on an NRAC basis is £3.3 million. This funding will enable NHS Highland to maintain the current planned care performance whilst reducing the distance from the brokerage limit in 2024/25.

Additionally, Argyll & Bute IJB confirmed its ability to deliver financial balance through the use of reserves.

A paper was taken to the NHS Highland Board on 28 May recommending that the Board agree a proposed budget with a £22.204m gap from the brokerage limit of £28.400m – this was agreed and has been reflected in monitoring reports presented to the Finance, Resources & Performance Committee and the NHS Highland Board.

Following the quarter 2 review with Scottish Government the Board was informed of a revision to the brokerage cap. For the 2024/2025 financial year £49.700m of brokerage will now be made available. Based on current forecasts this will enable delivery of a breakeven position at financial year end – assuming ASC breaks even.

The position presented reflects current and forecast performance against this revised brokerage cap.

2.3 Assessment

For the period to end January 2025 (Month 10) an overspend of £58.302m is reported with an overspend of £45.510m forecast for the full financial year. The movement from ytd to year end forecast reflects the assumption that ASC will deliver a breakeven position by the end of the financial year.

2.4 Proposed level of Assurance

Substantial	<input type="checkbox"/>	Moderate	<input type="checkbox"/>
Limited	<input checked="" type="checkbox"/>	None	<input type="checkbox"/>

It is only possible to give limited assurance at this time due to the gap from Scottish Government expectations.

3 Impact Analysis

3.1 Quality/ Patient Care

The impact of quality of care and delivery of services is assessed at an individual scheme level using a Quality Impact Assessment tool. All savings are assessed using a Quality Impact Assessment (QIA).

3.2 Workforce

There is both a direct and indirect link between the financial position and staff resourcing and health and wellbeing. Through utilisation of the QIA tool, where appropriate, the impact of savings on these areas is assessed.

3.3 Financial

Scottish Government has recognised the financial challenge on all Boards for 2024/2025 and beyond and are continuing to provide additional support to develop initiatives to reduce the cost base both nationally and within individual Boards. NHS Highland continues to be escalated at level 3 in respect of finance.

3.4 Risk Assessment/Management

There is a risk associated with the delivery of the Value & Efficiency programme. The Board are developing further plans to generate cost reductions/improvements. There is an emerging risk associated with allocations – this has been reflected in the forecast year end position.

3.5 Equality and Diversity, including health inequalities

An impact assessment has not been completed because it is not applicable

3.6 Other impacts

None

3.7 Communication, involvement, engagement and consultation

The Board has carried out its duties to involve and engage both internal and external stakeholders where appropriate through the following meetings:

- Executive Directors Group – via monthly updates and exception reporting
- Monthly financial reporting to Scottish Government

3.8 Route to the Meeting

This has been previously considered by the following groups as part of its development. The groups have either supported the content, or their feedback has informed the development of the content presented in this report.

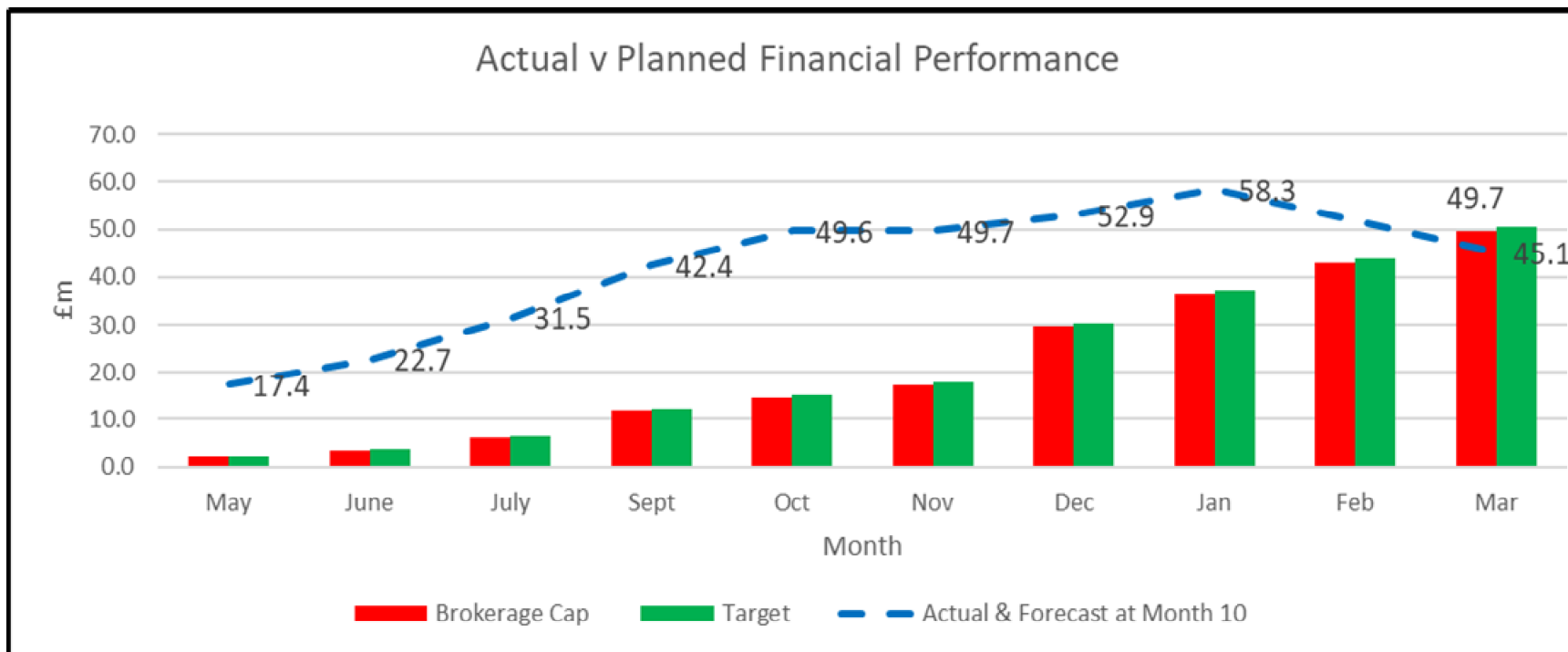
- EDG
- FRPC

4.1 List of appendices

N/A

Finance Report –Month 10 (January) 2024/2025

MONTH 10 2024/2025 – JANUARY 2025



Target	YTD £m	YE Position £m
Delivery against Revenue Resource Limit (RRL) DEFICIT/ SURPLUS	58.3	45.1
Delivery against Brokerage Cap DEFICIT/ SURPLUS	22.0	4.6
Deliver against Target agreed with Board YTD DEFICIT/ SURPLUS	21.1	5.5

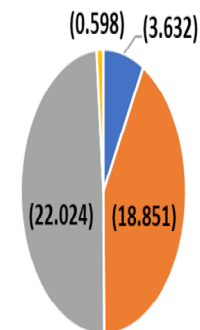
- Forecast year end deficit £45.1m – assuming additional action is taken to deliver breakeven ASC position
- £4.6m better than revised brokerage limit
- £5.5m better than target agreed with Board May 2024

MONTH 10 2024/2025 – JANUARY 2025



Current Plan £m	Summary Funding & Expenditure	FY Plan £m	FY Actual £m	FY Variance £m	Forecast Outturn £m	Forecast Variance £m
1,250.546	Total Funding	983.717	983.718	-	1,250.546	-
	Expenditure					
475.968	HHSCP	394.676	415.839	(21.163)	498.026	(22.058)
	ASC Position to breakeven				(18.426)	18.426
	Revised HHSCP				479.600	(3.632)
319.809	Acute Services	263.885	279.674	(15.789)	338.660	(18.851)
177.499	Support Services	102.377	123.215	(20.837)	199.524	(22.024)
973.277	Sub Total	760.938	818.727	(57.789)	1,017.784	(44.507)
277.269	Argyll & Bute	222.779	223.292	(0.513)	277.867	(0.598)
1,250.546	Total Expenditure	983.717	1,042.019	(58.302)	1,295.651	(45.105)

Forecast Deficit by Operational Area



■ HHSCP ■ Acute Services ■ Support Services ■ Argyll & Bute

MONTH 10 2024/2025 SUMMARY

- Overspend of £58.302m reported at end of Month 10
- Overspend forecast at £45.105m by the end of the financial year – assuming further action will deliver a breakeven ASC position
- Forecast is £4.6m better than the revised brokerage limit set by Scottish Government and £5.5m better than the target agreed with the Board in May 2024

MONTH 10 2024/2025 – JANUARY 2025

KEY RISKS



- ASC – work ongoing to deliver a breakeven position but not yet confirmed
- Supplementary staffing – spend continues to fluctuate but overall less than 2023/2024
- Prescribing & drugs costs – increases in both volume and cost. Significant increase in acute prescribing in Month 10
- Increasing ASC pressures – suppliers continuing to face sustainability challenges
- Health & Care staffing
- Ability to delivery Value & Efficiency Cost Reduction/ Improvement Targets
- SLA Uplift
- Allocations less than anticipated

MITIGATIONS



- Adult Social Care funding from SG confirmed as higher than anticipated
- Development of robust governance structures around agency nursing utilisation
- Additional New Medicines funding
- Financial flexibility / balance sheet adjustments
- MDT funding reinstated following positive discussion with SG
- Increase to the initial brokerage limit
- Reduction in CNORIS contribution
- Additional funding for AfC non pay element of 2023/2024 pay award

MONTH 10 2024/2025 – JANUARY 2025



Summary Funding & Expenditure	Current Plan £m
RRL Funding - SGHSCD	
Baseline Funding	907.405
Baseline Funding GMS	5.291
FHS GMS Allocation	73.949
Supplemental Allocations	46.854
Non Core Funding	-
Total Confirmed SGHSCD Funding	1,033.499
Anticipated funding	
Non Core allocations	79.402
Core allocations	8.316
Total Anticipated Allocations	87.719
Total SGHSCD RRL Funding	1,121.218
Integrated Care Funding	
Adult Services Quantum from THC	141.522
Childrens Services Quantum to THC	(12.194)
Total Integrated care	129.328
Total NHS Highland Funding	1,250.546

FUNDING

- £7.535m of funding confirmed in Month 10
- Most significant elements are GMS Uplift and Tranch 2 of the Primary Care Improvement Fund

MONTH 10 2024/2025 – JANUARY 2025



Current Plan £m	Detail	Plan to Date £m	Actual to Date £m	Variance to Date £m	Forecast Outturn £m	Forecast Variance £m
	HHSCP					
272.110	NH Communities	227.458	232.554	(5.097)	279.978	(7.868)
57.396	Mental Health Services	47.539	49.065	(1.526)	58.908	(1.512)
162.576	Primary Care	134.222	137.765	(3.543)	165.467	(2.891)
(16.114)	ASC Other includes ASC Income	(14.543)	(3.546)	(10.997)	(6.328)	(9.787)
475.968	Total HHSCP	394.676	415.839	(21.163)	498.026	(22.058)
	HHSCP					
300.158	Health	248.054	253.093	(5.039)	303.953	(3.795)
175.811	Social Care	146.623	162.746	(16.123)	194.073	(18.263)
475.968	Total HHSCP	394.676	415.839	(21.163)	498.026	(22.058)
	Delivering ASC to Breakeven				(18.426)	18.426
475.968	Revised Total HHSCP	394.676	415.839	(21.163)	479.600	(3.632)

Locum/ Agency & Bank Spend	In Month £'000	YTD £'000
Locum	536	5,155
Agency (Nursing)	242	2,631
Bank	721	7,896
Agency (exclu Med & Nu	230	1,625
Total	1,729	17,307

HHSCP

- Year to date overspend of £21.163m reported
- Forecast that this will decrease to £3.632m by FYE based on the assumption that further action will enable delivery of a breakeven ASC position
- Prescribing & Drugs continuing to be a pressure with £3.047m overspend built into forecast.
- Assuming delivery of £2.319m of ASC V&E cost reductions/ improvements in forecast – high risk
- Supplementary staffing costs continue to drive an overspend position – £2.349m pressure within the forecast
- £1.500m has been built into the forecast in respect of out of area placements

MONTH 10 2024/2025 – ADULT SOCIAL CARE



Services Category	Annual Budget £m	YTD Budget £m	YTD Actual £m	YTD Variance £m	Forecast Outturn £m	YE Variance £m
Total Older People - Residential/Non Residential Care	60.181	50.901	48.499	2.402	58.167	2.014
Total Older People - Care at Home	38.091	31.761	34.426	(2.665)	41.155	(3.063)
Total People with a Learning Disability	49.969	41.855	45.554	(3.699)	55.770	(5.802)
Total People with a Mental Illness	10.370	8.660	7.969	0.691	9.565	0.805
Total People with a Physical Disability	9.352	7.837	8.427	(0.590)	10.329	(0.977)
Total Other Community Care	13.137	10.950	11.103	(0.153)	13.412	(0.275)
Total Support Services	(4.759)	(4.900)	5.989	(10.890)	4.786	(9.546)
Care Home Support/Sustainability Payments	-	-	1.327	(1.327)	1.582	(1.582)
Total Adult Social Care Services	176.341	147.064	163.295	(16.231)	194.767	(18.426)
Less: ASC Estates	0.530	0.441	0.550	(0.108)	0.693	(0.163)
Total Adult Social Care Services - Revised	175.811	146.623	162.746	(16.123)	194.073	(18.263)

Delivering ASC Position to Breakeven (including overspend on ASC Estates) 18,426

ADULT SOCIAL CARE

- A forecast overspend of £18.426m is reported. At this stage it is assumed that through further actions a position will be reached which will enable delivery of a breakeven position at FYE.
- A further increase in the bad debt provision has moved the forecast year end position
- Assuming delivery £2.319m of cost reductions/ improvements against the target of £5.710m
- £3.404m of supplementary staffing costs within in-house care homes are included within the year to date position

MONTH 10 2024/2025 – ADULT SOCIAL CARE



NHSH Care Homes Supplementary Staffing

	Month 10		
	Agency £000	Bank £000	TOTAL YTD £000
Ach An Eas	-	30	182
Mains House	49	9	531
Grant House	22	15	214
Wade Centre	-	12	86
An Acarsaid	-	19	103
Dail Mhor	-	1	2
Homefarm	138	3	1,137
Invernevis	10	17	145
Lochbroom	-	16	171
Mackintosh	-	1	4
Strathburn	-	-	70
Telford	-	11	39
Bayview	-	24	181
Caladh Sona	-	-	8
Melvich	-	5	56
Pulteney	-	26	233
Seaforth	-	24	240
Total	219	212	3,404

- Ongoing reliance on agency/ bank staffing within Home Farm and Mains House
- Extensive recruitment underway in most areas

MONTH 10 2024/2025 – JANUARY 2025



Current Plan £000	Division	Plan to Date £000	Actual to Date £000	Variance to Date £000	Forecast Outturn £000	Forecast Variance £000
86.681	Medical Division	71.834	81.716	(9.883)	98.105	(11.423)
23.340	Cancer Services	19.094	20.372	(1.278)	24.865	(1.525)
72.420	Surgical Specialties	59.975	63.802	(3.828)	76.861	(4.442)
40.122	Woman and Child	33.378	32.986	0.392	39.848	0.274
46.569	Clinical Support Division	38.458	38.510	(0.052)	46.445	0.125
(7.822)	Raigmore Senior Mgt & Central Cost	(7.541)	(6.996)	(0.544)	(7.150)	(0.671)
26.777	NTC Highland	22.239	21.449	0.790	26.292	0.485
288.088	Sub Total - Raigmore	237.436	251.839	(14.403)	305.265	(17.177)
15.292	Belford	12.758	13.180	(0.422)	15.775	(0.483)
16.429	CGH	13.690	14.655	(0.965)	17.620	(1.191)
319.809	Total for Acute	263.885	279.674	(15.789)	338.660	(18.851)

Locum/ Agency & Bank Spend	In Month £'000	YTD £'000
Locum	1,035	9,492
Agency (Nursing)	290	2,968
Bank	655	6,800
Agency (exclu Med & Nurs)	114	1,145
Total	2,094	20,405

ACUTE

- £15.789m ytd overspend reported with this forecast to increase to £18.851m by the end of the financial year
- Main drivers for overspend continue to be supplementary staffing and drug costs
- Non compliant junior doctor rotas estimated to costs £0.974m through to year end
- £3.866m of pressure within the forecast in respect of unfunded services
- Estimate of costs associated with patients being in the wrong care setting of £4.821m included within forecast

MONTH 10 2024/2025 – JANUARY 2025



Current Plan £m	Detail	Plan to Date £m	Actual to Date £m	Variance to Date £m	Forecast Outturn £m	Forecast Variance £m	Locum/ Agency & Bank Spend	Month £'000	YTD £'000
	Support Services								
(21.830)	Central Services	(19.384)	1.772	(21.156)	2.311	(24.141)	Locum	2	40
49.804	Central Reserves	-	-	-	48.645	1.159	Agency (Nursing)	-	4
49.770	Corporate Services	40.830	38.679	2.151	47.142	2.628	Bank	398	3,153
55.657	Estates Facilities & Capital Planning	44.292	43.827	0.465	54.807	0.850	Agency (exclu Med & Nurs)	18	293
16.429	eHealth	13.581	14.112	(0.531)	16.841	(0.411)	Total	417	3,491
27.670	Tertiary	23.059	24.824	(1.766)	29.778	(2.108)			
177.499	Total	102.377	123.215	(20.837)	199.524	(22.024)			

SUPPORT SERVICES

- YTD overspend of £20.837m reported and this is forecast to increase to £22.024m by fye – risk of non achievement of cost reduction/ improvement target continues to sit within this area.
- Vacancies within the Estates and Facilities teams and income / rebates in respect of the New Craigs PFI continue mitigating pressures in provisions, leases, postage and additional cleaning costs.
- Within eHealth significant increases in the costs of service contracts and IT contractor usage are driving the overspend
- Out of Area Forensic Psychiatry costs, TAVI procedures, rheumatology drugs continue to contribute towards the overspend within Tertiary. Increased SLA costs brought forward from previous years is also impacting. The 2024/2025 uplift for SLAs has yet to be agreed and represents a risk to the organisation

MONTH 10 2024/2025 – JANUARY 2025



Current Plan £m	Detail	Plan to Date £m	Actual to Date £m	Variance to Date £m	Forecast Outturn £m	Forecast Variance £m
	Argyll & Bute - Health					
133.652	Hospital & Community Services	107.374	107.906	(0.532)	134.418	(0.766)
41.920	Acute & Complex Care	34.466	36.068	(1.601)	43.782	(1.862)
11.091	Children & Families	9.232	9.291	(0.058)	11.091	-
41.106	Primary Care inc NCL	34.832	34.922	(0.089)	41.578	(0.472)
24.792	Prescribing	20.646	20.732	(0.086)	24.954	(0.162)
11.405	Estates	9.471	9.628	(0.157)	11.605	(0.200)
6.146	Management Services	4.930	4.564	0.366	5.723	0.423
7.157	Central/Public health	1.828	0.182	1.646	4.716	2.441
277.269	Total Argyll & Bute	222.779	223.292	(0.513)	277.867	(0.598)

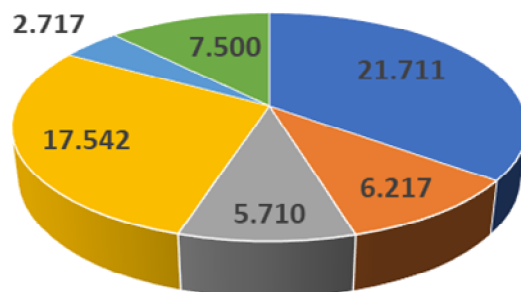
Locum/ Agency &	In Month	YTD
Bank Spend	£'000	£'000
Locum	854	5,763
Agency (Nursing)	111	1,855
Bank	259	2,646
Agency (exclu Med & Nurs)	33	530
Total	1,258	10,795

ARGYLL & BUTE

- YTD overspend of £0.513m reported with this forecast to increase to £0.598m by fye
- The use of supplementary staffing continues to adversely impact on the financial position
- Significant vacancies and slippage within reserves are mitigating existing cost pressures
- Out of area placements are contributing £0.873m to the forecast overspend
- The YTD position is masking slippage on cost reductions/improvements of £0.530m

MONTH 10 2024/2025 – JANUARY 2025

Cost Reduction/ Improvement Target (£m)



■ NH Value & Efficiency
 ■ A&B Value & Efficiency
 ■ ASC Value & Efficiency
■ ASC Transformation
 ■ A&B Choices
 ■ Financial Flexibility

COST REDUCTON/ IMPROVEMENT

- At the NHS Highland Board Meeting on 28 May the Board agreed to a proposed budget with a £22.204m gap from the brokerage cap – subsequently the brokerage cap has been increased to £49.7m but this has not impacted on the cost reduction/improvement target
- Current forecasts suggest that year end out-turn will be £0.907m better than previously presented
- It should be noted that there is a risk around delivery of this position and recovery plan actions previously presented to FRPC will mitigate this position
- In addition there is an assumption that further activity will enable delivery of a breakeven position within ASC – this is a high risk assumption and we are working with Highland Council to progress.

Board agreed plan	
	Target £000s
Opening Gap	112.001
Closing the Gap	
NH Value & Efficiency	21.711
A&B Value & Efficiency	6.217
ASC Value & Efficiency	5.710
ASC Transformation	17.542
A&B Choices	2.717
Financial Flexibility	7.500
GAP after improvement activity	50.604
GAP from Brokerage limit	22.204

MONTH 10 2024/2025 – JANUARY 2025



Planned Value of 24-25 Efficiency of **£25.453** (M9: £23.935m), is the value of the schemes currently listed on the Savings Tracker and is part of the total savings goal for the NH and A&B of **£51.180m**

	M10	M9
Target:	£51.180m	£51,180m
<i>Currently achieved</i>	£20.756m	£18.945m
<i>Forecast still to be delivered</i>	£3.250m	£3.572m
Total achieved & forecasted	£24.006m	£22.517m
GAP:	(£27.174m)	(£28.663m)

Change in GAP: £1.489m

55%
of efficiencies are currently forecasted to be delivered via Value & Efficiency Programme. This excludes ASC.

47%
of efficiencies are currently forecasted to be delivered inclusive of ASC target and savings plan.

Reduction Programmes	V&E Original Plan				V&E Current Plan Fy 2024-25				Next Year
	2024-25 Original Target (£'000)	Total Achieved & Forecasted	GAP	% of In Delivery vs Original Target	2024-25 Current Target/Plan (£'000)	2024-25 Plan Achieved (£'000)	2024-25 Plan Forecasted (£'000)	GAP	2025-26 Plan Achieved (£'000)
Value & Efficiency - North Highland	21,711	9,765	-11,946	45%	11,017	8,553	1,212	-1,252	1,970
Value & Efficiency - Argyll & Bute	6,217	5,610	-607	90%	5,805	5,581	29	-195	0
Total Value & Efficiency	27,928	15,375	-12,553	55%	16,822	14,134	1,241	-1,447	1,970
Value & Efficiency - ASC	23,252	8,631	-14,621	37%	8,631	6,622	2,009	0	6,622
Total Value & Efficiency incl ASC	51,180	24,006	-27,174	47%	25,453	20,756	3,250	-1,447	8,592

MONTH 10 2024/2025 – JANUARY 2025



2024-25 Efficiency Plan vs In Delivery & Forecast

Cost Improvement Programme	Original Financial Plan 2024-25	Value of Efficiency in Delivery	Forecasted Value Still to be Delivered	In Delivery + Forecast	In Delivery + Forecast RECURRENT	In Delivery + Forecast NON-RECURRENT	GAP
Accommodation staff/Agency	300	0	0	0	0	0	-300
Bed Capacity Planning	0	0	0	0	0	0	0
Corporate Teams Consolidation	100	821	16	838	220	618	738
Delayed Discharge and Length of Stay	0	0	0	0	0	0	0
Diagnostics	0	0	0	0	0	0	0
District Redesign	100	0	0	0	0	0	-100
External Room Hire	300	0	0	0	0	0	-300
Income Generation	1,500	67	0	67	67	0	-1,433
Integrated Service Planning	0	0	0	0	0	0	0
Leases & Agile Working	200	55	0	55	55	0	-145
Management Restructure	0	272	8	280	0	280	280
Morse & TEC	0	0	0	0	0	0	0
On Call Rotas and Jnr Dr Compliance	600	0	0	0	0	0	-600
OOH	1,000	0	0	0	0	0	-1,000
Operational Digitisation Project	0	0	0	0	0	0	0
Oxygen Service	0	0	0	0	0	0	0
Patient Hub	0	0	0	0	0	0	0
Pelvic Health Pathway	0	0	0	0	0	0	0
People Review	0	0	0	0	0	0	0
Police Custody and SARC	200	0	0	0	0	0	-200
Prescribing	6,500	2,366	635	3,001	2,863	138	-3,499
Printing Devices	0	0	0	0	0	0	0
Procurement Consolidation and Efficiency	100	617	22	639	132	507	539
Rates Review Rebates (Historic)/VAT Recovery	0	1,154	0	1,154	0	1,154	1,154
Remote Outpatients & Virtual Capacity	0	28	0	28	28	0	28
Service Level Agreements	310	305	0	305	0	305	-5
Shared Services	0	0	0	0	0	0	0
Stock Management Review	0	0	0	0	0	0	0
Stores, Logistics and Fleet	0	0	0	0	0	0	0
Supplementary Staffing	8,500	2,813	530	3,343	3,343	0	-5,157
Telephony	0	55	0	55	35	20	55
Theatre Optimisation & PLCV	0	0	0	0	0	0	0
Transformation and Resilience of Admin	1,000	0	0	0	0	0	-1,000
Travel	1,000	0	0	0	0	0	-1,000
Vacancy Panel	0	0	0	0	0	0	0
Vaccination Service	0	0	0	0	0	0	0
Waste Management / Infection Prevention & Control	0	0	0	0	0	0	0
Total North Highland	21,710	8,553	1,212	9,765	6,743	3,022	-11,945
Argyll & Bute Schemes	6,218	5,581	29	5,610	2,597	3,013	-608
Total North Highland & Argyll & Bute	27,928	14,134	1,241	15,375	9,340	6,035	-12,553
Adult Social Care Schemes	23,252	6,622	2,009	8,631	8,022	609	-14,621
Total North Highland, Argyll & Bute & ASC	51,180	20,756	3,250	24,006	17,362	6,644	-27,174

Value & Efficiency Planned Savings (Original Plan) FY 2024-25 M10

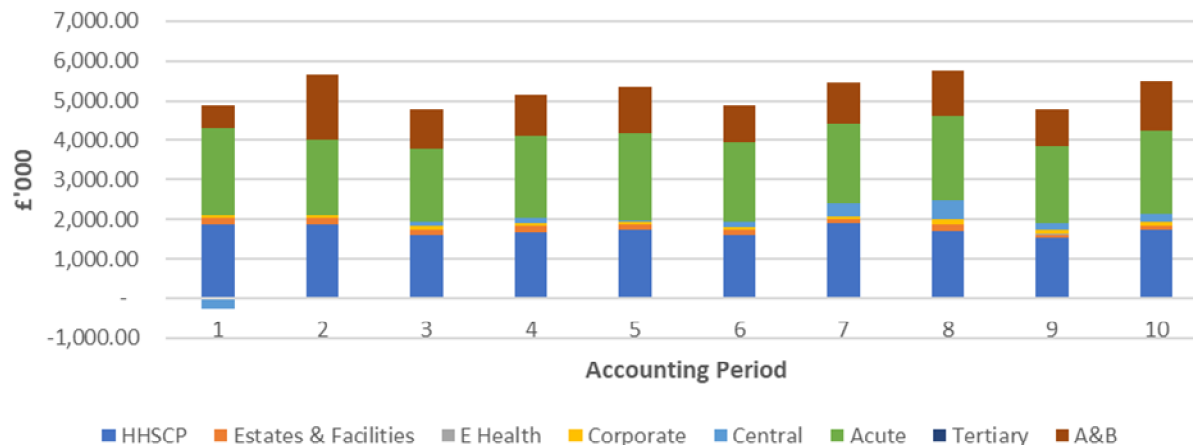
MONTH 10 2024/2025 – JANUARY 2025

SUPPLEMENTARY STAFFING



	2024/2025 YTD £'000	2023/2024 YTD £'000	Inc/ (Dec) YTD £'000	Current Plan £m	Detail	Plan to Date £m	Actual to Date £m	Variance to Date £m
HHSCP	17,307	20,373	(3,066)	125.769	Pay	102.031	109.215	(7.184)
Estates & Facilities	1,344	1,348	(5)	7.023	Medical & Dental	5.864	7.406	(1.542)
E Health	10	9.92	(0)	219.519	Medical & Dental Support	181.398	182.234	(0.837)
Corporate	797	1,068	(271)	42.865	Nursing & Midwifery	35.558	33.353	2.205
Central	1,339	200	1,140	17.155	Allied Health Professionals	14.074	14.327	(0.253)
Acute	20,405	23,649	(3,244)	23.593	Healthcare Sciences	19.444	19.202	0.242
Tertiary	0	1.08	-	47.800	Other Therapeutic	39.591	38.468	1.122
Argyll & Bute	10,794	10,910.44	(116)	86.870	Support Services	72.363	70.217	2.146
				3.527	Admin & Clerical	2.930	2.585	0.346
				60.851	Senior Managers	50.404	47.485	2.919
				20.667	Social Care	(0.345)	(0.745)	0.399
					Vacancy factor/pay savings			
TOTAL	51,997	57,559	(5,561)	655.640	Total Pay	523.312	523.747	(0.436)

Supplementary Staffing Apr 24 - Mar 25

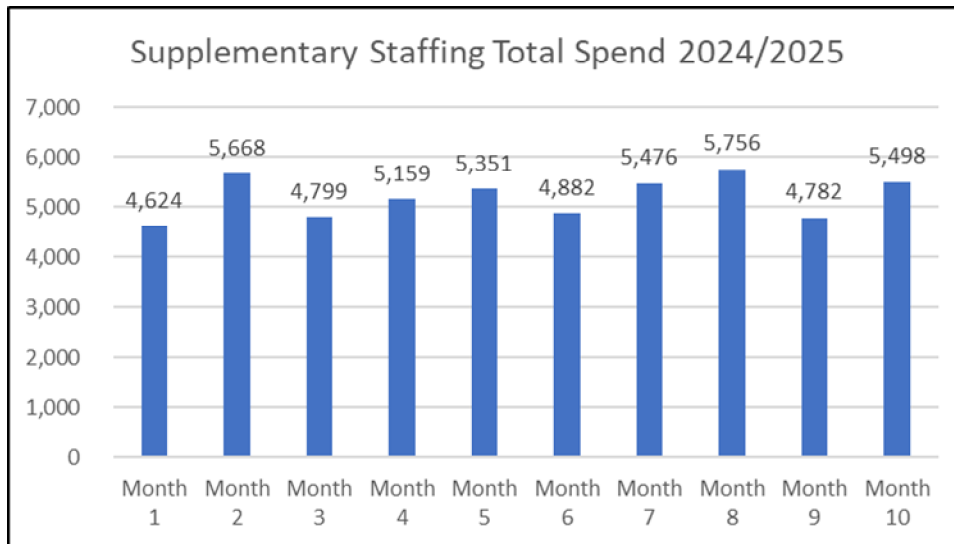
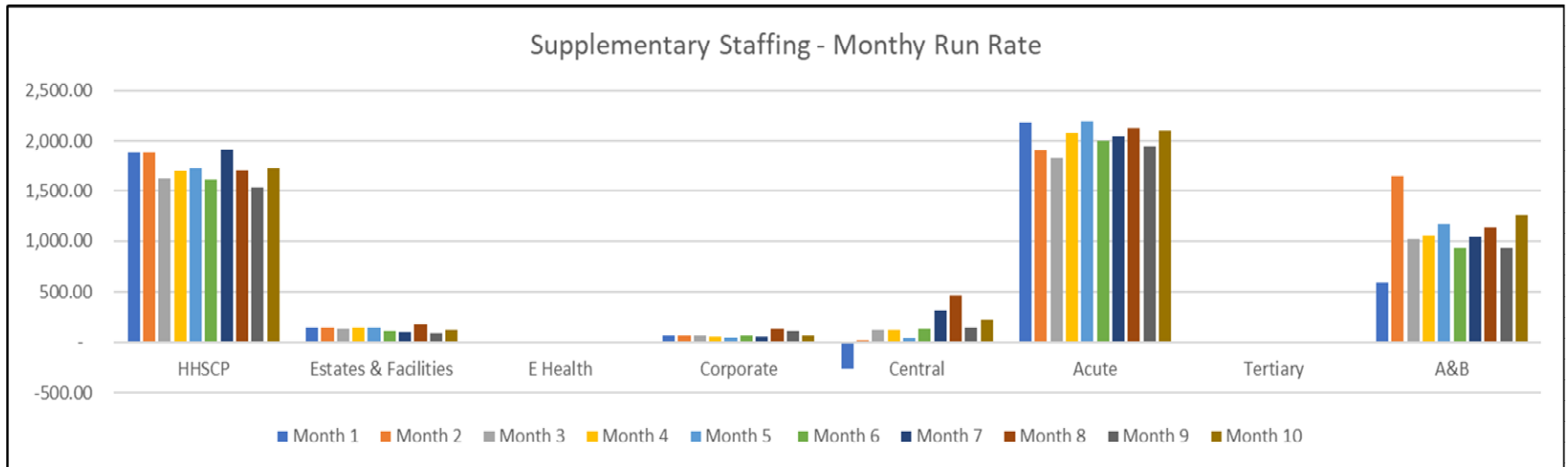


SUPPLEMENTARY STAFFING

- Total spend at end of Month 10 is £5.561m lower than at the same point in 2023/2024.
- There is an overspend of £0.436m on pay related costs at the end of Month 10

MONTH 10 2024/2025 – JANUARY 2025

SUPPLEMENTARY STAFFING



- Month 10 spend is £0.716m higher than Month 9

MONTH 10 2024/2025 – JANUARY 2025



Current Plan £m	Detail	Plan to Date £m	Actual to Date £m	Variance to Date £m
	Expenditure by Subjective spend			
655.640	Pay	523.312	523.747	(0.436)
132.943	Drugs and prescribing	110.296	113.827	(3.530)
62.952	Property Costs	50.539	51.076	(0.537)
43.745	General Non Pay	35.518	38.059	(2.541)
54.559	Clinical Non pay	44.511	52.136	(7.625)
147.146	Health care - SLA and out of area	119.244	124.649	(5.405)
134.635	Social Care ISC	112.584	121.629	(9.046)
118.337	FHS	97.574	97.555	0.019

Current Plan £m	Detail	Plan to Date £m	Actual to Date £m	Variance to Date £m
	Drugs and prescribing			
54.279	Hospital drugs	44.822	45.467	(0.645)
78.664	Prescribing	65.474	68.360	(2.886)
132.943	Total	110.296	113.827	(3.530)

SUBJECTIVE ANALYSIS

- Pressures continuing within all expenditure categories
- Supplementary staffing costs are driving the overspend within Pay but overall this is being mitigated by vacancies
- Drugs and prescribing expenditure is currently overspent by £3.530m

MONTH 10 2024/2025 – JANUARY 2025



BUDGET (£000)	SCHEME	ACTUALS (£000)	BALANCE TO SPEND (£000)
	FORMULARY ALLOCATION		
-	HISTORIC COSTS	648	-
1,819	EPAG	750	1,069
1,207	eHEALTH	428	779
2,504	ESTATES	1,368	1,136
417	CONTINGENCY	77	340
500	ERPCC LIFE CYCLE ADDITIONS	244	256
500	MID ARGYLL PFI	304	196
-	OTHER	(85)	-
6,947	FORMULA TOTAL	3,734	3,776
	PROJECT SPECIFIC FUNDING		
450	ACT ACCOMMODATION PROJECT	48	402
500	GRANTOWN HEALTH CENTRE REFURB	470	30
777	EV CHARGERS	210	567
80	BELFORD DISTRIBUTION BOARDS REPLACEMENT	-	80
100	SSD STERILISER REPLACEMENT	-	100
2,377	ADDITIONAL CAPITAL	-	2,377
4,284	PROJECT TOTAL	728	3,557
11,231	TOTAL	4,462	7,332

CAPITAL

- Funding of £7.126m confirmed for this financial year – formula + distribution board + SSD steriliser
- Allocations anticipated in respect of ongoing PFI costs and project specific funding – expected to be confirmed in month 12
- Spend continues to remain low
- Detailed monitoring is in place via the Capital Asset Management Group