



NHS Ayrshire & Arran

Meeting:	Ayrshire and Arran NHS Board
Meeting date:	Monday 25 May 2020
Title:	Financial Management Report for the year ended 31 March 2020
Responsible Director:	Derek Lindsay, Director of Finance
Report Author:	Rob Whiteford, Assistant Director of Finance - Operational Services

1. Purpose

This is presented to the Board for:

- Discussion

This paper relates to:

- Annual Operational Plan

This aligns to the following NHS Scotland quality ambition(s):

- Effective

2. Report summary

2.1 Situation

The Annual Operating Plan financial outturn is £14.750 million deficit. The annual deficit recorded was £14.3 million. This is an improvement on previous forecasts. The Board are asked to discuss the financial position.

2.2 Background

Month 12 showed an overspend £1.7 million. The Board is therefore able to report a year end deficit forecast of £14.3 million, ahead of the £14.750 million in the Annual Operating Plan.

2.3 Assessment

Appendix 4 shows that against a planned cash releasing efficiency savings target of £23.2 million there was a shortfall of £6.4 million, mainly in acute services. Demand pressures and delayed discharges from hospital resulted in additional acute beds being opened which caused further acute division overspend. These pressures were increasing prior to the exceptional measures taken in regard to COVID19. In addition to a projected acute overspend of £11.45 million, primary care prescribing volumes increased by more than planned for resulting in a £3.4 million overspend. These pressures were offset by one off benefits in the year.

2.3.1 Quality/patient care

The financial overspend is due to protection of quality of patient care.

2.3.2 Workforce

Section five of the attached report comments on workforce numbers, agency spend, consultant vacancies and staff absence rate.

2.3.3 Financial

Delivery of cash releasing efficiency savings is a recurring shortfall which was non-recurrently covered in 2019/2020 by other funding sources.

2.3.4 Risk assessment/management

Section six in the paper attached sets out risk assessment and mitigations.

2.3.5 Equality and diversity, including health inequalities

An impact assessment has not been completed because this report is a monitoring report therefore does not require an equality and diversity impact assessment.

2.3.6 Other impacts

This report reflects the best value principles of governance and accountability in respect of use of resources.

2.3.7 Communication, involvement, engagement and consultation

The Board has carried out its duties to involve and engage external stakeholders where appropriate:

2.3.8 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.

- Corporate Management Team

2.4 Recommendation

Members are asked to discuss the attached report and take assurance that the deficit control total has been achieved and slightly bettered.

3. List of appendices

The following appendices are included with this report:

- Appendix 1, Income and expenditure summary for health services
- Appendix 2, Acute services
- Appendix 3, Allocations received
- Appendix 4, Cash releasing efficiency savings

1. Background

1.1 Scrutiny of all resource plans (revenue and capital) and the associated financial monitoring is considered by the Corporate Management Team, the Performance Governance Committee, and the Board. This report summarises the revenue position for the year ended 31st March 2020.

2. Revenue resource limit and overall financial position

2.1 The revenue budget for the year is £902 million. This comprises £826.5 million of core revenue allocations received (Appendix 3), £0.9 million of anticipated allocations, £25 million of non-core allocations (mainly depreciation), and £49.7 million of non-cash limited funding for Family Health Services.

2.2 Funding allocations in March (listed on Appendix 3) included £0.124 million for the return of unspent CAR-T national risk share funds.

2.3 The Board position is a cumulative overspend of £14.3 million. Month 12 saw an overspend of £1.7 million. Acute Services overspent by £0.6 million in March, and ended the year £11.5 million overspent. Reserves in month 12 were a charge of £3.1m due to the funding of partnership prescribing overspends in line with the integration schemes. Primary Care Prescribing overspent by £3.4 million for the year and this was funded into Health and Social Care Partnership budgets. Other Clinical Services underspent by £0.6 million in the month, with the New Medicines Fund being responsible for £0.3 million of this.

2.4 Health and Social Care Partnerships ended the year with a combined underspend of £2.5 million. This does not belong to NHS Ayrshire and Arran and variances are shown as zero on Appendix 1.

3.1 Acute Services

3.1.1 The annual budget for Acute Services is £334.7 million. The directorate overspent by £11.5 million for the year. (Appendix 2).

Table 1	Annual Budget	YTD Budget	YTD Actual	YTD Var
Acute Services Division	£000	£000	£000	£000
Pay	240,966	240,966	243,804	(2,838)
Non Pay	63,542	63,542	63,355	187
Other Operating Income	(899)	(899)	(1,389)	490
Unallocated Savings	(8,441)	(8,441)	0	(8,441)
Healthcare Provided to Others	(24,296)	(24,296)	(24,564)	268
Purchase Of Healthcare	63,900	63,900	65,018	(1,118)
	334,770	334,770	346,224	(11,453)

3.1.2 The in-month overspend was £0.6 million. The average monthly overspend in the first eleven months was just under £1.0 million.

The year to date overspend is a result of:

- £8.4 million of unallocated savings target
- £3.8 million overspend on nursing pay (of which £0.5 million was in month 12);
- £0.6 million underspend on Allied Health professionals
- £0.6 million underspend in Healthcare Scientists
- £0.2 million underspend on non-pay including drugs.
- £0.5 million over achieved on other operating income.
- £1.1 million overspend on external purchase of healthcare.
- £0.2 million over achieved on provision of healthcare to others

3.1.3 Unallocated Savings

The £8.4 million unachieved savings were £3.5 million brought forward from 2018/2019, £0.8 million of unachieved historic redesign savings plus additional savings targets in 2019/2020.

3.1.4 Nursing Pay

The main components of the £3.8 million nursing pay overspend are £2.7 million in Crosshouse Medical Wards and £0.9 million in Ayr Medical Wards. At Crosshouse the most material overspent areas are Ward 5d (£0.558 million), Winter Pressures (£0.428 million) and the Combined Assessment Unit (£0.414 million). Ward 5b opened with 12 beds in December, then expanded to 24 beds in January, and has now spent £0.346 million.

	Annual Budget	YTD Budget	YTD Actual	YTD Var
<i>Crosshouse Medical Ward Nursing Pay</i>	£000	£000	£000	£000
Chouse Ward 5d Ger Asst Nrs	1,417	1,417	1,975	(558)
Chouse Ward 5b Winter Nrs	0	0	346	(346)
Chouse Winter Pressures	97	97	525	(428)
Chouse Ward 3d Medicine Nrs	1,347	1,347	1,471	(124)
Chouse Ward 2f Medicine Nrs	1,314	1,314	1,393	(78)
Chouse Anps - Acute Med	60	60	149	(89)
Chouse Ward 4d	1,535	1,535	1,586	(51)
Chouse Ward 3f A/Med Nrs	1,516	1,516	1,585	(69)
Chouse Combined Asst Unit Nrs	5,112	5,112	5,526	(414)
Chouse Ward 3b Medicine Nrs	1,478	1,478	1,597	(119)
Chouse A + E Dept Nrs	2,579	2,579	2,696	(117)
Chouse Discharge Lounge Nrs	205	205	270	(65)
Chouse Ward 4e Medicine Nrs	1,384	1,384	1,550	(167)
Chouse Ward 4f Medicine Nrs	1,298	1,298	1,360	(63)
Other smaller variances	10,527	10,527	10,515	12
	29,869	29,869	32,544	(2,675)

At Ayr Station 1 is £0.7 million overspent on nursing, having received non-recurring budget of £0.3 million.

- 3.1.5 The 2019/2020 budget anticipated that all acute hospital beds were funded. However it has been necessary to open additional beds in response to demand and the number of delayed discharges. In Ayr Station 1, 24 beds have been open for most of the financial year, due to delays in discharge of South Ayrshire residents. There were 46 additional beds open at Crosshouse on average during February. Mid-March saw a reduction to

26 additional beds open at Crosshouse and this declined to zero over the remainder of the month as the CoVID19 Mobilisation Plan was enacted. At Ayr Hospital similarly there were no additional beds open by the end of March. This plan enabled £0.2 million of access target funds to be returned to Scottish Government as non-urgent elective operations and outpatients were postponed.

3.1.6 Acute Medical Agency

Medical Agency usage has decreased compared with last year. After removing the effect of VAT charged up to the 7 October 2019 we achieved a £1.2 million reduction in 19/20.

3.1.7 Purchase and Provision of Healthcare

Purchase and provision of external healthcare overspent by £0.9 million in the year. An increase in the number of paediatric bone marrow transplants, which are exclusions from the Glasgow service level agreements (which are paid on a cost per case basis), led to an overspend of £0.3m. The Golden Jubilee SLA for cardiology/cardiac surgery is the main driver for the remaining overspend.

3.2 Health and Social Care Partnerships

3.2.1 The total health budgets for the three Health and Social Care Partnerships are £426.1 million.

3.2.2 Following the funding by the Health Board of £3.4 million of prescribing overspends, combined partnership underspends are £2.5 million.

3.2.3 On a managed budget basis North Partnership are £1.2 million underspent, East £1.3 million underspent and South are breakeven. South overspent on Biggart Hospital and District Nursing. East underspent on Mental Health Services, Ayrshire Unscheduled Care, Dental Services and Allied Health Professionals, whilst North are underspent on Specialist Mental Health Services. These underspends are not shown in Appendix 1 as they are owned by the Integration Joint Boards, which are separate legal entities from the Health Board.

3.3 Other Clinical Services

3.3.1 The total budget for Other Clinical services is £25.0 million and it is underspent by £1.5 million for the year. It underspent by £0.6 million in month 12. This area includes the budgets for the Pharmacy teams, the New Medicines Fund and activity such as brain injuries and trans catheter aortic valve implantation (TAVI) replacements. The year to date underspend is partly due to vacancies in the central pharmacy team. The New Medicines Fund underspent by £0.3 million in the month and is similarly £0.3 million underspent in the year. There was a further £0.1 million underspend in Month 12 on coil embolisms, following refunds in Month 11.

3.4 Clinical and Non-Clinical Support Services

3.4.1 Support service departments have annual budgets totalling £117.0 million, with a £1.7 million underspend for the year. An average monthly underspend of c£0.1 million was a consistent trend until February, when the Nursing Directorate underspent by £0.2 million. A further £0.2 million underspend occurred in Month 12, with Clinical Support

Services responsible for the majority of this. £0.973 million of budget was returned to Scottish Government in respect of uncommitted West of Scotland Regional funds. This will be made available in 20/21.

3.5 Corporate Resource and Reserves

3.5.1 Reserves are £5.3 million over committed for the year. This is a result of the underlying deficit being held centrally (offset by one off benefits), and the funding of £3.4m prescribing overspends to the IJBs in month 12. There was a £3.1 million charge from reserves in month 12 due to funding Primary Care prescribing. £0.6 million of unused earmarked allocations have been returned to Scottish Government, who will make them available in 20/21.

4. Efficiency and Transformation Programme

4.1 The target for cash releasing savings in the 2019/2020 revenue plan was £23.2 million. We achieved £16.7 million (72%) by the end of the year. Appendix 4 shows the breakdown of achievement against target by high level area.

4.2 The main schemes which are behind plan are Acute Operational CRES, adhering to the Nursing Budget and Intermediate Care and Rehabilitation. An evaluation of Intermediate Care and Rehabilitation indicates that it has prevented some emergency admissions however no cash releasing savings have been achieved as no hospital beds have closed due to high numbers of delayed transfer of care.

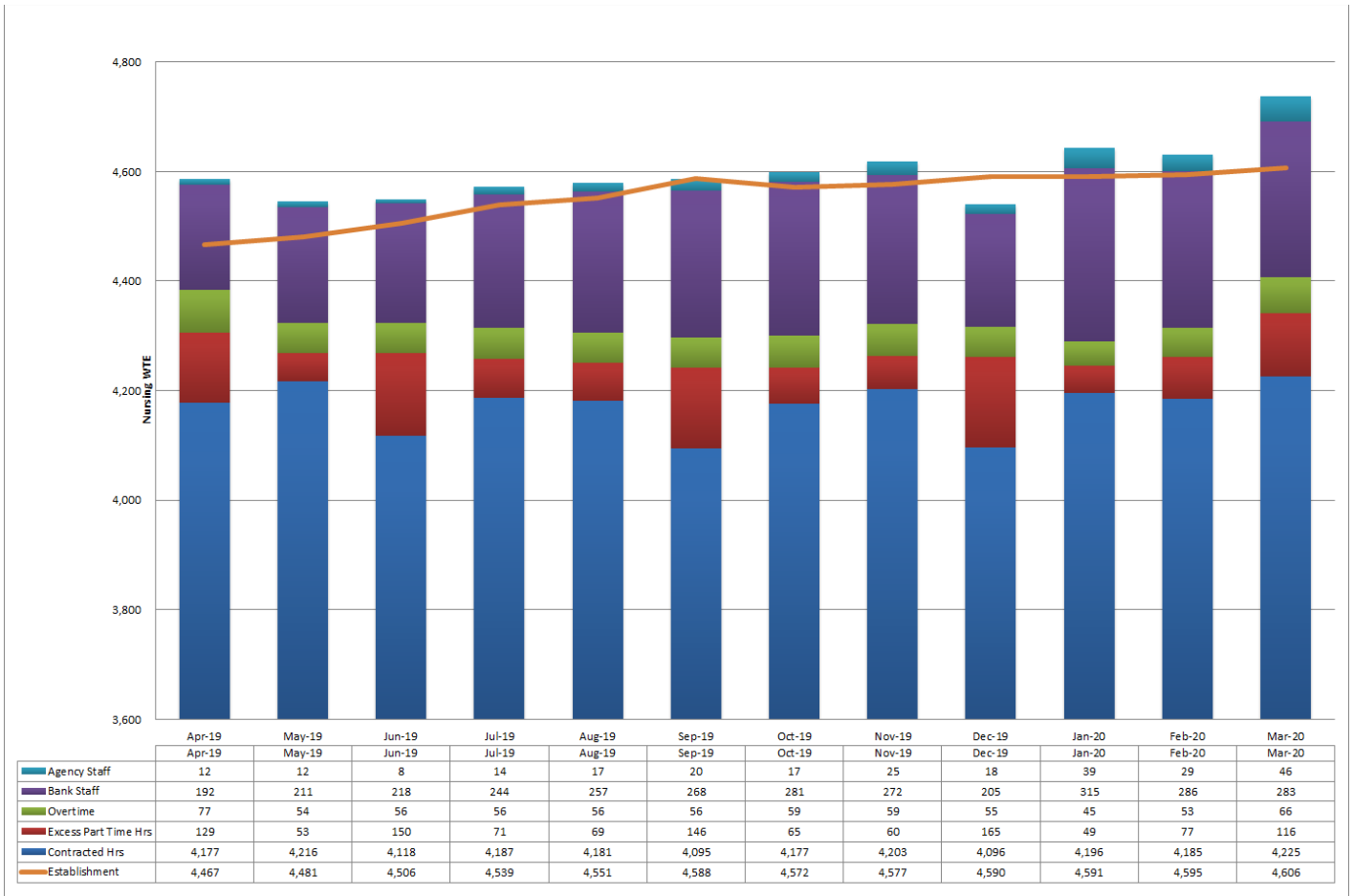
5. Workforce

5.1 Against a funded establishment for the whole organisation of 9,629 whole time equivalent staff, hours worked in March 2020 amounted to 9,659.

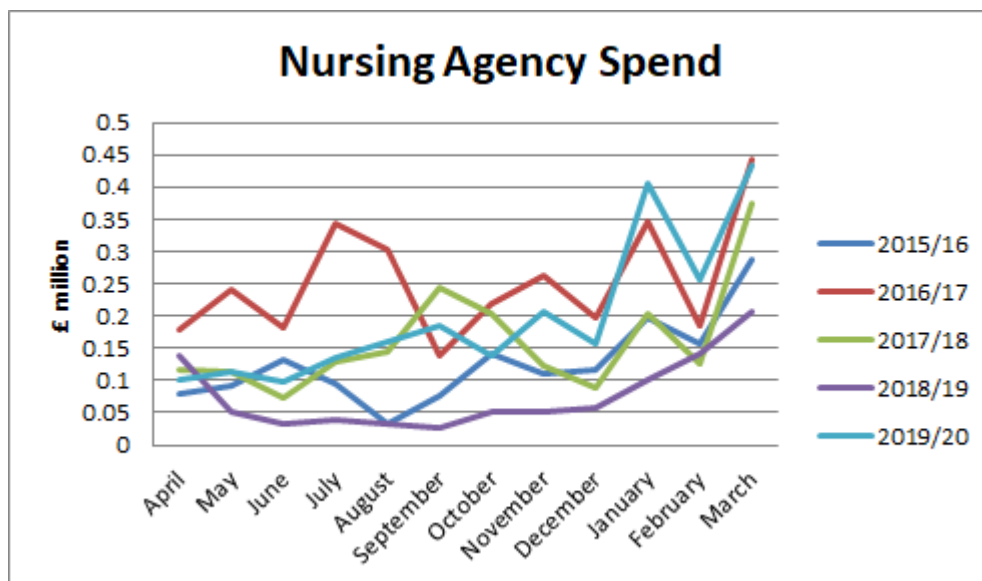
5.2 The table below shows the WTE staff used in each month from April to March 2020. The average is then compared with the average from April to March 2019. This shows a small increase of 9.0 WTE numbers, and there has been a change towards contracted hours from bank.

	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr - Mar 2020 average	Apr - Mar 2019 average
	WTE	WTE	WTE	WTE	WTE	WTE	WTE	WTE	WTE	WTE	WTE	WTE	WTE	WTE
Contracted Hours	8,795	8,849	8,747	8,808	8,853	8,765	8,812	8,834	8,727	8,806	8,823	8,892	8,809	8,872
Excess Part Time Hours	349	216	332	258	272	336	254	250	349	238	261	305	285	283
Overtime	122	85	91	94	90	92	93	96	91	77	84	102	93	90
Bank Staff	192	211	218	244	257	268	281	272	205	315	286	283	253	192
Agency Staff	51	59	47	67	54	52	55	72	48	73	59	77	60	54
Total WTE	9,509	9,420	9,435	9,471	9,526	9,513	9,495	9,524	9,420	9,509	9,513	9,659	9,500	9,491

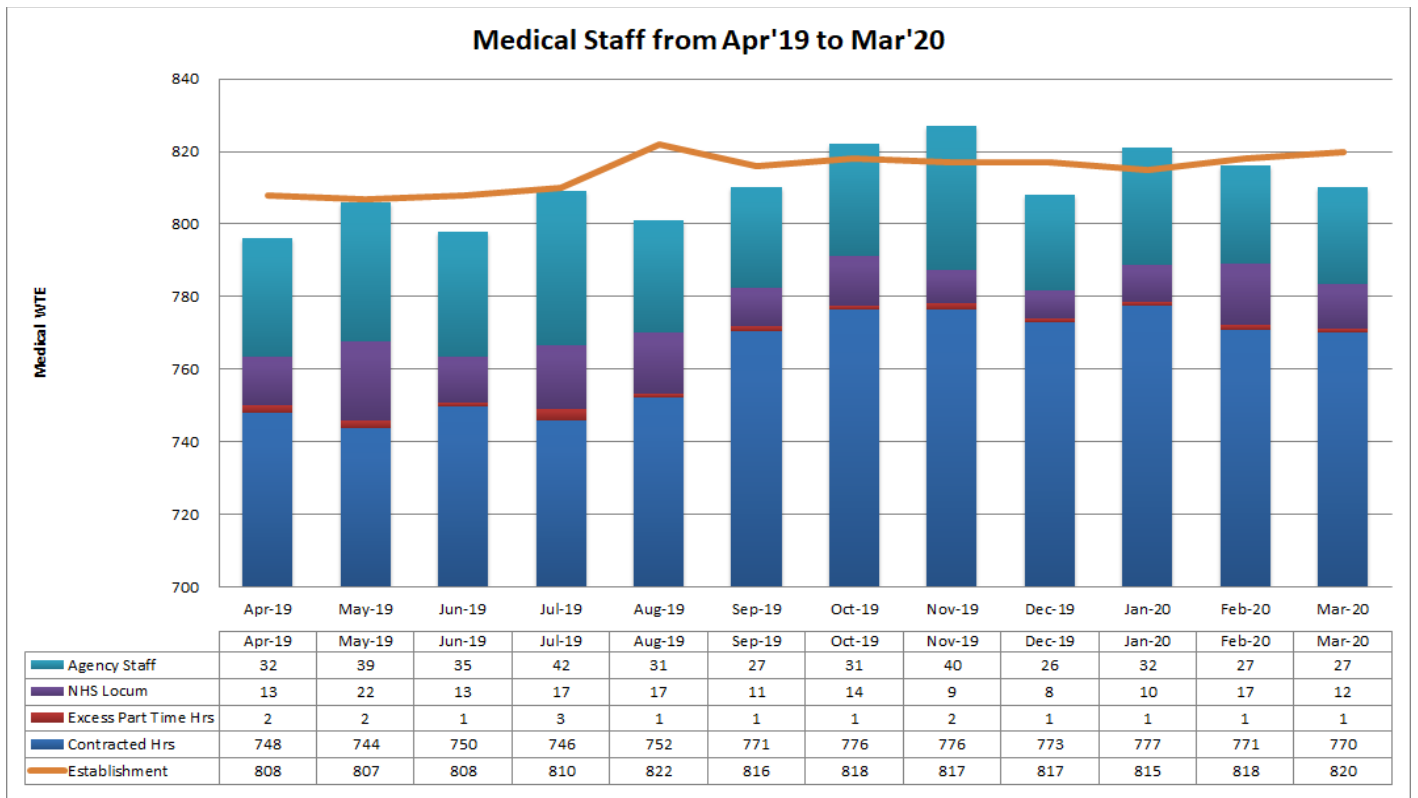
5.3 The graph below shows the trend for nursing staff. We were 130 WTE above establishment in month 12 (month 11 – 35 WTE).



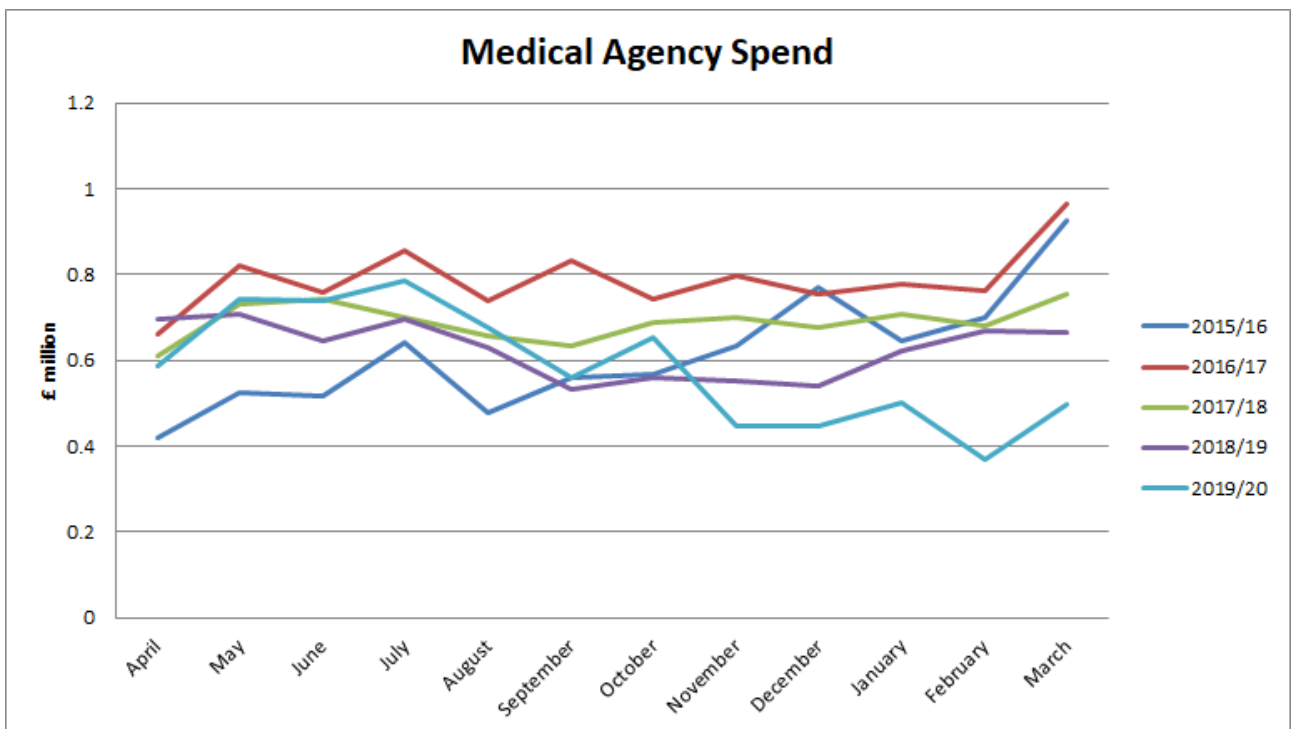
5.4 The nursing agency spend for the year of £2.4 million was well above 2018/2019 levels. We spent £0.434 million in March which was by far the highest monthly spend in the year.



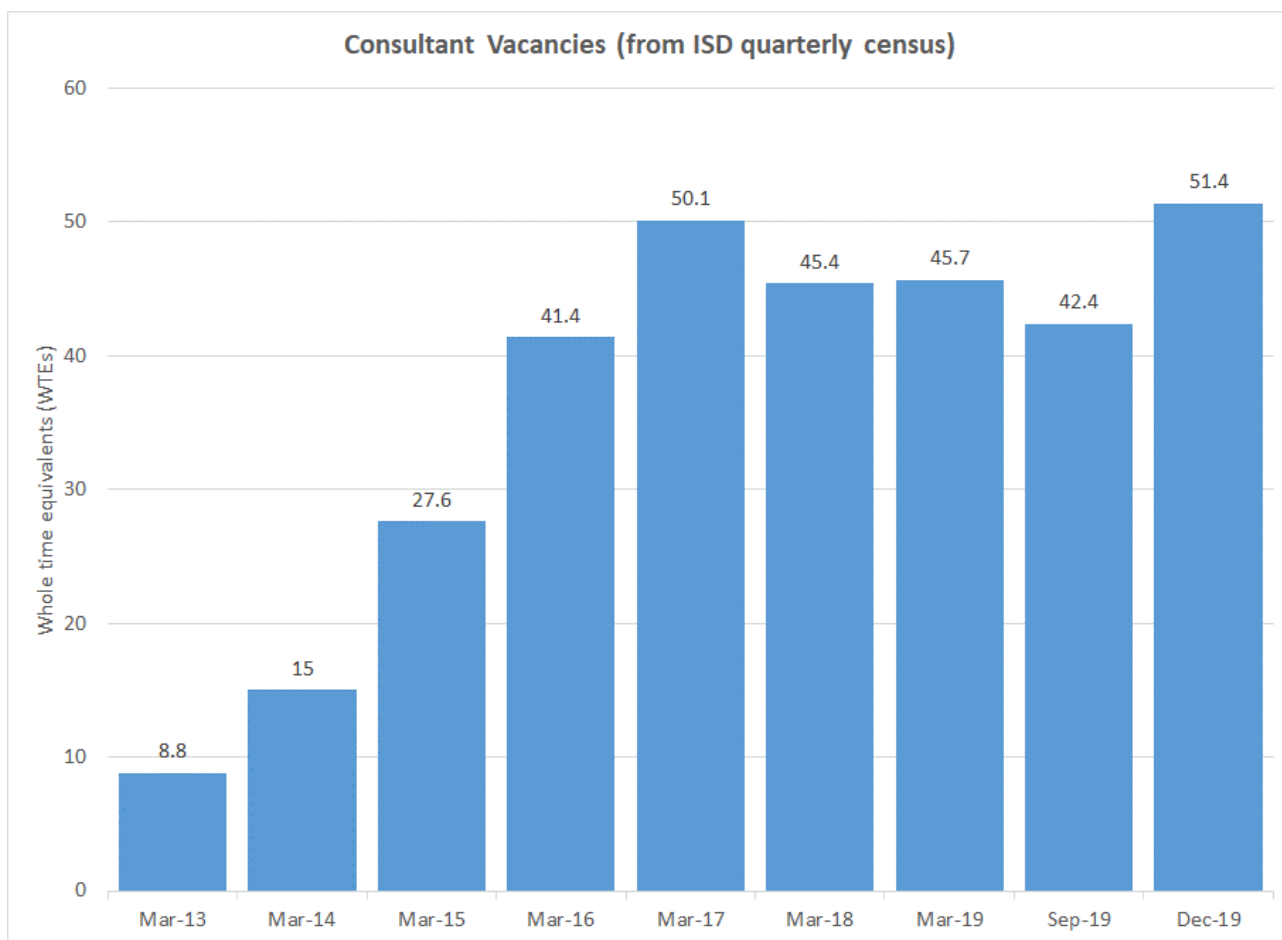
5.5 We used 810 WTE medical staff, including locums and agency, which is 10 below the establishment.



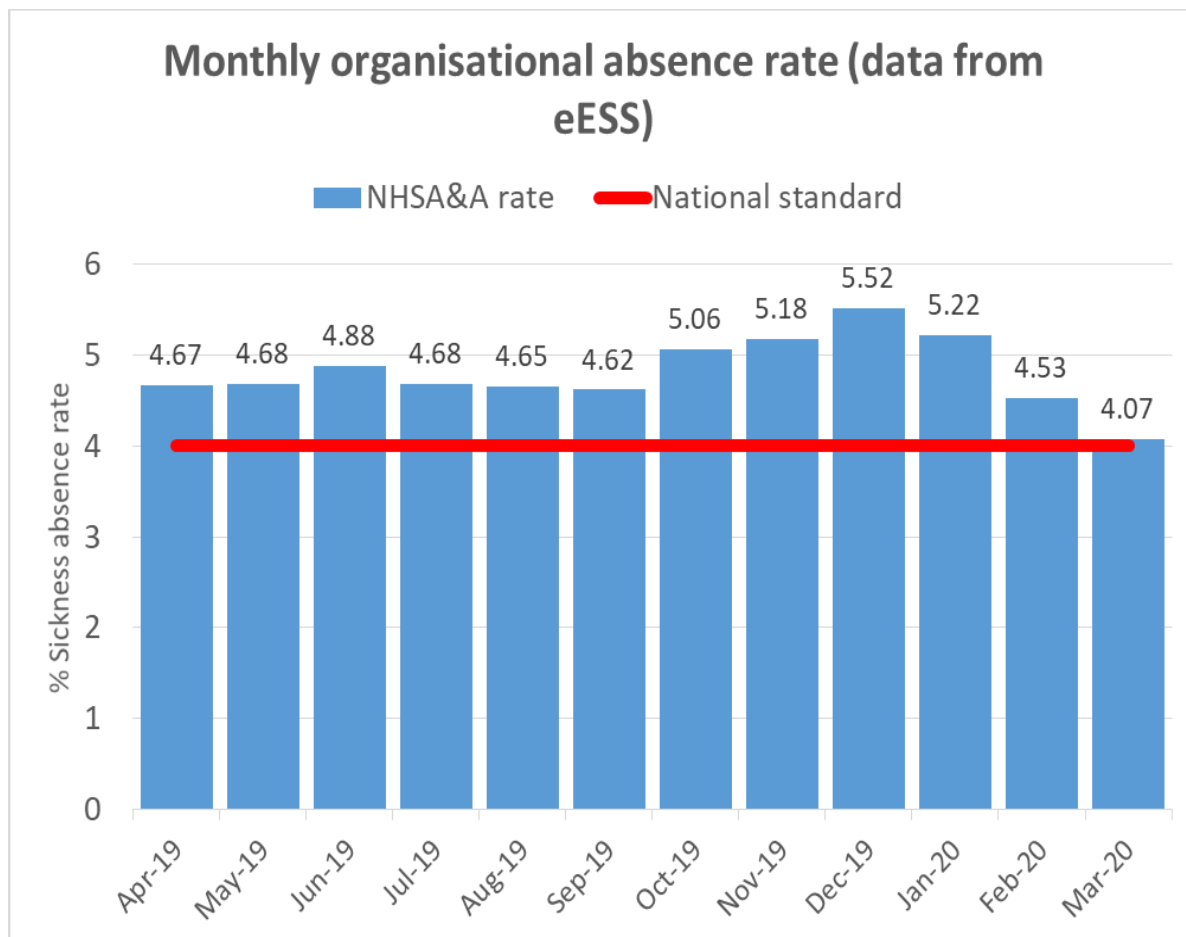
5.6 The graph below shows the trend in medical agency spend, which was £0.5 million in March. The spend up to and including the 7 October 2019 includes VAT which was not reclaimable. Subsequent agency spend is VAT recoverable and partially explains the reductions since September. The Board is achieved £1.235 million against the £1.0 million target reduction in the original plan.



5.7 All NHS Boards formally report consultant vacancies. Consultant vacancies are a main driver for medical agency expenditure. The chart below illustrates the trend of consultant vacancies within NHS Ayrshire & Arran over the last seven years.



- 5.8 Staff sickness absence from work has organisational impact beyond the individual staff member, affecting other staff, service delivery, productivity and cost, where backfill arrangements have to be put in place.
- 5.9 Driven by the Board's People Strategy, the Health, Safety & Wellbeing Improvement Plan identifies the programme of work being undertaken to improve staff health and wellbeing and, through the Promoting Attendance Policy, to have a clear process for appropriately managing staff sickness absence.
- 5.10 A national standard for sickness absence of 4% exists across NHS Scotland. The graph below shows our performance against this target.



6. Risk assessment and mitigation

- 6.1 The Strategic Risk Register has set out a risk for financial performance as very high. The Board has taken a number of steps to mitigate this position.
- 6.2 A new cost pressure emerged following the rise in delayed discharges. In August 2019 we had 61% higher occupied bed days by delayed discharge patients than in August 2018. This equated in August 2019 to 178 hospital beds being occupied by people who did not need hospital care. This resulted in not living within nursing budget as additional beds require to be staffed. This pressure was evident at both main hospitals and continued during the whole of the second and third quarters. It remained a pressure until mid-March with Station 1 open at Ayr and 46 additional beds open at Crosshouse. In mid-March the COVID19 Mobilisation plan necessitated the availability of these beds.
- 6.3 The Chief Executive previously agreed to fund 34 care home places at a cost of £0.4 million to improve patient flow and unblock delayed discharges at Ayr and Biggart Hospitals. This funding was non-recurrent and on a specific patient basis. This funding has been used to place patients in Care Homes who were previously in Ayr and Biggart Hospitals. An additional £0.3 million was also allocated to allow Biggart to have an additional 12 beds open until the 31st^h March 2020, £0.1 million was not used and returned to the health board.
- 6.4 Based on the available ten months of Primary Care prescribing data there is an annual overspend of £3.4 million. Volume growth has averaged 3.89% whilst 0.8% was provided for in budgets. A driver of this is the use of oral anticoagulants in place of Warfarin, causing £0.7 million of the projected overspend. Another driver is

Freestyle Libre for type 1 diabetes patients, for which a new budget of £0.25 million was created in 2019/20, however spend is projected to be £0.6 million. COVID19 is estimated to have caused prescribing volumes to increase by 20% in March. £1.4 million has been accrued and funding is anticipated from Scottish Government.

7. Conclusion

- 7.1 The revenue plan approved by the Board was a deficit of £14.75 million.
- 7.2 The Board recorded a deficit of £14.3 million. This includes all liabilities to Health and Social Care Partnerships and an additional provision of £1.4 million for potential Pay as if at Work liabilities.
- 7.3 Additional beds resulting from operational pressure and delayed discharges, combined with high primary care prescribing costs and shortfall in CRES were the main reasons driving overspends. These were offset by non-recurring benefits enabling the in-year target to be met. Successful and sustainable transformation, notwithstanding the current challenging circumstances, will be required in order to return to recurring financial balance.

Income and Expenditure Summary for Health Services : Financial Year 2019/20 12 months to March

	Salaries				Supplies				Total			
	Annual Budget £000	Year to Date			Annual Budget £000	Year to Date			Annual Budget £000	Year to Date		
		Budget £000	Expenditure £000	Variance £000		Budget £000	Expenditure £000	Variance £000		Budget £000	Expenditure £000	Variance £000
Acute	£240,966	£240,966	£243,804	(£2,838)	£93,805	£93,805	£102,420	(£8,615)	£334,770	£334,770	£346,224	(£11,453)
East Hscp	£44,974	£44,974	£45,286	(£313)	£133,426	£133,426	£133,114	£313	£178,400	£178,400	£178,400	£0
North Hscp	£71,111	£71,111	£69,736	£1,375	£84,709	£84,709	£86,084	(£1,375)	£155,820	£155,820	£155,820	£0
South Hscp	£25,616	£25,616	£25,981	(£365)	£66,222	£66,222	£65,857	£365	£91,838	£91,838	£91,838	£0
Other Clinical Services	£9,339	£9,339	£8,401	£938	£15,707	£15,707	£15,138	£568	£25,046	£25,046	£23,540	£1,506
Hospital Community and Family Health Services (section 1)	£392,005	£392,005	£393,208	(£1,203)	£393,869	£393,869	£402,613	(£8,743)	£785,874	£785,874	£795,821	(£9,947)
Chief Executive	£1,125	£1,125	£1,080	£45	£79	£79	£59	£20	£1,204	£1,204	£1,139	£65
Director Public Health	£5,067	£5,067	£4,735	£332	£776	£776	£755	£21	£5,842	£5,842	£5,490	£352
Medical Director	£3,824	£3,824	£3,669	£155	(£2,792)	(£2,792)	(£2,798)	£6	£1,032	£1,032	£871	£160
Nursing Director	£4,872	£4,872	£4,495	£377	£146	£146	£170	(£24)	£5,018	£5,018	£4,665	£353
Corporate Support Services	£37,385	£37,385	£37,191	£194	£55,894	£55,894	£55,948	(£54)	£93,278	£93,278	£93,139	£139
Finance	£4,187	£4,187	£3,946	£241	(£680)	(£680)	(£583)	(£97)	£3,507	£3,507	£3,363	£144
ORG and HR Development	£4,547	£4,547	£4,416	£131	£314	£314	£319	(£5)	£4,861	£4,861	£4,735	£126
West Of Scotland Region Ce	£0	£0	£467	(£467)	£793	£793	£326	£467	£793	£793	£793	£0
Transformation+sustainability	£1,394	£1,394	£1,078	£316	£111	£111	£69	£42	£1,505	£1,505	£1,147	£358
Clinical and Non Clinical Support Services (Section 2)	£62,400	£62,400	£61,077	£1,323	£54,641	£54,641	£54,265	£375	£117,041	£117,041	£115,342	£1,699
Corporate Income (non RRL)	£1,709	£1,709	£2,279	(£570)	£2,685	£2,685	£2,829	(£144)	£4,394	£4,394	£5,108	(£714)
Corporate Reserves	£292	£292	£0	£292	(£5,634)	(£5,634)	£0	(£5,634)	(£5,342)	(£5,342)	£0	(£5,342)
Corporate Resource and Reserves	£2,001	£2,001	£2,279	(£278)	(£2,949)	(£2,949)	£2,829	(£5,778)	(£948)	(£948)	£5,108	(£6,056)
NHS A&A Total	£456,407	£456,407	£456,565	(£158)	£445,560	£445,560	£459,707	(£14,146)	£901,967	£901,967	£916,271	(£14,304)

Acute M12

	Salaries				Supplies				Total			
	Annual Budget £000	Year to Date			Annual Budget £000	Year to Date			Annual Budget £000	Year to Date		
	£000	Budget £000	Expenditure £000	Variance £000	£000	Budget £000	Expenditure £000	Variance £000	£000	Budget £000	Expenditure £000	Variance £000
Surgical - Ayr	£34,579	£34,579	£34,056	£523	£10,871	£10,871	£11,952	(£1,081)	£45,450	£45,450	£46,008	(£558)
Medical - Ayr	£29,700	£29,700	£31,046	(£1,347)	£1,543	£1,543	£3,172	(£1,629)	£31,242	£31,242	£34,218	(£2,976)
Surgical - Chouse	£46,613	£46,613	£47,172	(£559)	£7,239	£7,239	£8,686	(£1,447)	£53,853	£53,853	£55,859	(£2,006)
Medical - Chouse	£49,170	£49,170	£52,627	(£3,457)	£9,601	£9,601	£12,071	(£2,469)	£58,771	£58,771	£64,697	(£5,926)
Women + Childrens	£33,459	£33,459	£33,317	£142	£1,111	£1,111	£3,022	(£1,911)	£34,570	£34,570	£36,339	(£1,769)
Diagnostic Svs	£27,922	£27,922	£26,546	£1,376	£5,819	£5,819	£7,293	(£1,474)	£33,741	£33,741	£33,839	(£98)
Other	£12,796	£12,796	£12,407	£388	£57,499	£57,499	£56,071	£1,428	£70,295	£70,295	£68,479	£1,816
Acute Medical Records	£6,727	£6,727	£6,632	£95	£122	£122	£154	(£32)	£6,849	£6,849	£6,786	£63
Acute	£240,966	£240,966	£243,804	(£2,838)	£93,805	£93,805	£102,420	(£8,615)	£334,770	£334,770	£346,224	(£11,453)

Appendix 3

Ref	Description	Baseline recurring £	Earmarked recurring £	Non-recurring £	Total £
2	Initial baseline including uplift	719,959,000			719,959,000
3	Adjustment for 2018-2019 recurring allocations	2,167,948			2,167,948
21	SLA Children's Hospices Across Scotland (Year 3 / 5)			(443,595)	(443,595)
26	S28 Carers (Scotland) Act 2016 - tests of change/evaluation			75,972	75,972
36	Elective activity as per AOPs			4,153,340	4,153,340
37	To implement recommendations in Best Start			387,116	387,116
40	6EA -Unscheduled Care			550,000	550,000
55	Open University Nursing Students Q3 & 4			75,000	75,000
57	Implementation of type 2 diabetes prevention			289,000	289,000
58	Outcomes Framework 2019-20		3,869,280		3,869,280
61	Employer Pension Contributions	17,680,000			17,680,000
75	General Dental Services element of the Public Dental Service		1,950,000		1,950,000
76	Implementation - Child Weight Management Services Standards			83,000	83,000
79	FASD Project			192,084	192,084
80	Family Nurse Partnership programme			770,759	770,759
81	Breastfeeding PFG year 2 project funding			194,500	194,500
89	Transforming NHS Services			1,050,000	1,050,000
93	Excellence in Care			70,000	70,000
102	Embedding advice services in health settings			62,500	62,500
104	Cancer and diagnostics activity in 2019/20			394,000	394,000
106	Mental Health Strategy Action 15 Workforce - First Tranche		639,798		639,798
421	£20m (2018-19) tariff reduction to global sum		(1,391,389)		(1,391,389)
422	£20m (2019-20) tariff reduction to global sum		(1,550,290)		(1,550,290)
425	Disestablishment of 4 year GPST programmes			475,566	475,566
441	Additional funding for elective activity as per AOPs			60,000	60,000
444	eHealth Strategic Fund			1,401,988	1,401,988
445	Integrated Primary and Community Care			591,200	591,200
451	Employer Pension Contributions - second instalment	427,000			427,000
474	Alcohol & Drug Partnership - Local Improvement Fund		1,108,932		1,108,932
486	Woodhill Unitary Charge		4,271,861		4,271,861
489	Draw down of 2018/19 carry forward			494,000	494,000
497	NDC Top slice			(966,687)	(966,687)
498	Primary Care Improvement Fund 2019-20 Tranche 1		2,026,931		2,026,931
504	Draw down of 2018/19 carry forward			1,032,500	1,032,500
506	GP Out of Hours (OOH) Fund			369,663	369,663
510	Contribution to Pharmacy Global Sum			(203,200)	(203,200)
522	CSO - support for research infrastructure			661,000	661,000
571	Elective activity as per AOPs			600,000	600,000
582	Flow Variability Programme			70,000	70,000
605	Combat Stress Specialist Mental Health Services			1,424,090	1,424,090
606	Veterans First Point Service			103,923	103,923
614	Supporting improvements in primary care digital			249,605	249,605
616	Salary cost for JC - Sept - March			52,800	52,800
620	Primary Medical Services - provision and support		60,196,490		60,196,490
632	Supporting improvements to GP premises			221,798	221,798
633	TEC funding to support local scale up			58,000	58,000
649	Supporting better value healthcare in Boards			77,864	77,864
661	Paid as if at work			600,000	600,000
667	National Cancer Strategy			110,321	110,321
668	Shingles, Rotavirus, Seasonal Flu			1,043,923	1,043,923
694	Open University Nursing Students 1st & 2nd Quarter			110,000	110,000
698	Pre-Registration Pharmacist Scheme		(170,740)		(170,740)
722	Positron Emission Tomography (PET) Scans - Winter funding			(587,547)	(587,547)
725	Winter funding			709,728	709,728
734	AOP funding for elective activity			676,680	676,680
735	Voluntary Redundancy Funding			1,200,000	1,200,000
820	Cancer and diagnostics activity in 2019/20			133,020	133,020
823	Additional funding for Elective activity			119,500	119,500
833	Non-core expenditure - Depreciation			(13,880,000)	(13,880,000)
849	NSD Topslice			(3,370,219)	(3,370,219)
850	NSD Topslice - Pay & Pensions	(591,405)			(591,405)
868	Transforming NHS Services			450,000	450,000
870	Golden Jubilee Foundation top slice 2019-20 Boards SLA's			(1,292,151)	(1,292,151)
871	Mental Health Outcomes Framework		1,492,428		1,492,428
923	Microsoft National Licensing			(145,484)	(145,484)
975	New Medicines Fund		5,845,849		5,845,849
992	Primary Care Improvement Fund 2019-20 Tranche 2		646,126		646,126
995	Additional funding for elective activity			300,000	300,000
996	Mental Health Strategy Action 15 Workforce - Second Tranche		442,202		442,202
1306	Infrastructure Support			4,315,000	4,315,000
1315	ScotSTAR 2019/20			(359,832)	(359,832)
1322	Community Audiology			51,000	51,000
1330	Additional Elective Activity			686,880	686,880
1332	Distinction Awards for NHS Consultants		188,751		188,751
1372	Additional Funding to Support Elective Activity			200,000	200,000
1400	Supporting improvements to GP premises			147,865	147,865
1406	Primary Care Improvement Fund Tranche 3		1,098,044		1,098,044
1433	CAR-T			124,753	124,753
1436	Adj 620 GMS Pensions		(81,000)		(81,000)
	Other Smaller Allocations	(32,302)	(4,379)	267,365	230,684
	Total	739,610,241	80,578,894	6,288,588	826,477,723

Plan v Forecast	£000	£000	£000
Plan Area	Plan	Actual M12	Variance
Acute Operational	4,500	482	(4,018)
Reduce Medical Agency	1,000	1,235	235
External SLAs	2,000	2,000	0
Corporate Support Services	1,360	1,360	0
Intermediate care and rehab	1,000	-	(1,000)
Close Unfunded Beds	1,300	1,300	0
Corporate Dept CRES	880	820	(60)
Outpatient Paperlite	100	100	0
Cardiac ward reconfiguration	450	412	(38)
Energy	100	100	0
Estate Rationalisation	200	200	0
Adherence to Nursing Budget	2,300	520	(1,780)
Stop Nurse pool	200	200	0
Redeployment Pool	400	690	290
Primary Care Prescribing	2,773	2,674	(99)
Acute Prescribing	3,000	3,034	34
Mental Health Legacy CRES	1,600	1,600	0
Total	23,163	16,727	(6,436)