

# NHS Ayrshire & Arran



<b>Meeting:</b>	<b>Ayrshire and Arran NHS Board</b>
<b>Meeting date:</b>	<b>Monday 30 November 2020</b>
<b>Title:</b>	<b>Financial Management Report for the seven months to 31 October 2020</b>
<b>Responsible Director:</b>	<b>Derek Lindsay, Director of Finance</b>
<b>Report Author:</b>	<b>Rob Whiteford, Assistant Director of Finance - Operational Services</b>

## 1. Purpose

This is presented 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 draft Annual Operating Plan financial outturn is £13.5 million deficit. At month seven the year to date deficit is £3.6 million.

### 2.2 Background

The budget for 2020/2021 approved at the Board meeting on 30 March 2020 was for a deficit of £13.5 million. It was recognised that the impact of COVID-19 pandemic would be significant in financial year 2020/2021.

### 2.3 Assessment

Additional costs will be incurred in 2020/2021 related to COVID-19 and these are outlined in section 7 of the report and detailed in Appendix 2.

#### 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 is planned to be non-recurrently covered in 2020/2021 by COVID-19 funding from Scottish Government.

### **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:

## **2.4 Recommendation**

Members are asked to discuss the attached report and note the risks related to uncertainty of Scottish Government allocations.

## **3. List of appendices**

The following appendices are included with this report:

Appendix 1 - Income and expenditure summary for health services

Appendix 2 - Covid expenditure

Appendix 3 - Allocations received

Appendix 4 - Anticipated allocations

Appendix 5 - Cash releasing efficiency savings

## 1. Background

1.1 This report shows the revenue position for the seven months ended 31 October 2020.

## 2. Revenue resource limit and overall financial position

- 2.1 The revenue budget for the year is £981.4 million. This includes £890.4 million of revenue allocations received (Appendix 3), inclusive of £41.7 million of COVID-19 funding. This represents about 61% of the total COVID-19 funding we anticipate.
- 2.2 Allocations during October included £0.4 million for Primary Care Out of Hours Services, £0.7 million for Winter Planning, £1.5 million for the Mental Health Outcomes Framework, £1.4 million for Combat Stress services, £1.6 million carried forward from 2019/20 most of which was for Regional funding, £1.4 million COVID-19 related funding for additional hours provided by GPs, £0.5 million for urgent care (six essential actions) and £0.7 million to implement a new flow model for urgent care. Additionally, £4.9 million of allocation was withdrawn following national agreements to reduce drug tariffs, with £1.9 million relating to 2020/21.
- 2.3 Appendix 4 shows a list of anticipated allocations, with most of this related to Family Health Services. It also shows about £27.0 million of further anticipated allocation for COVID-19 costs.
- 2.4 The Board set a deficit budget of £13.5 million for 2020/2021 in March 2020. Our outturn will be determined by effective stewardship of our core budget and additional allocations to meet Covid 19 costs. At month 7 we are overspent by £3.6 million, which is ahead of the financial plan. This assumes further funding is received from Scottish Government for COVID-19 costs with further discussion to take place on unachieved savings, prescribing overspend and other areas.
- 2.5 The financial position has been dominated by our response to COVID-19. Outpatient and Elective activity largely ceased whilst resource was concentrated on additional critical care capacity and medical beds. At the same time care home and care at home capacity in social care was increased, facilitating the discharge of hospital patients into the community. The financial consequence is captured in regular returns to Scottish Government which set out spend to date. Appendix 2 shows a summary of expenditure on COVID-19, and a narrative explanation is in section 7.
- 2.6 The spend in the first seven months of the year charged to COVID-19 cost centres in our financial ledger amounts to £25.6 million. This includes £7.8 million which has been advanced to councils to assist with cash flow. These are shown on Appendix 2. In addition unachieved CRES plans amount to £4.4million in the year to date.
- 2.7 The figures below present our position by directorate **including** COVID-19 related budgets and expenditure. COVID-19 expenditure at an aggregate level has been matched with budget, and results in a zero variance in the year to date.

## 3.1 Acute Services

3.1.1 The annual budget for Acute Services is £355.1 million. The directorate is underspent by £5.4 million following allocation of the COVID-19 funds received from Scottish Government.

<b>Table 1a</b>	<b>Annual Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>YTD Var</b>	<b>Month Budget</b>	<b>Month Actual</b>	<b>Month Var</b>
<b>All Acute</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
Pay	257,299	150,463	148,412	2,051	21,095	22,117	(1,022)
Supplies	64,420	34,852	29,388	5,464	6,086	4,575	1,511
Purchase of Healthcare	65,930	38,409	37,933	477	5,483	5,559	(76)
Provision of Healthcare	(27,585)	(16,053)	(15,825)	(228)	(2,305)	(2,279)	(26)
Operating Income	(641)	(372)	(461)	89	(47)	(63)	16
Unallocated Savings	(4,288)	(2,501)	0	(2,501)	(357)	0	(357)
<b>Total</b>	<b>355,136</b>	<b>204,798</b>	<b>199,446</b>	<b>5,351</b>	<b>29,955</b>	<b>29,910</b>	<b>45</b>

3.1.2 The year to date underspend of £5.4 million is a result of:

- £7.9 million of “offset savings”. These are the underspends resulting from low outpatient and elective activity in the year to date.
- Offset by £2.5 million of unachieved savings.

3.1.3 Looking at the acute directorate by area:

<b>Table 1b</b>	<b>Annual Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>YTD Var</b>	<b>Month Budget</b>	<b>Month Actual</b>	<b>Month Var</b>
<b>All Acute</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
Crosshouse	190,292	107,638	103,685	3,953	16,174	16,166	8
Ayr	78,906	46,112	44,460	1,652	6,879	6,967	(89)
External SLAs	58,577	34,089	33,573	516	4,897	4,978	(81)
High Cost Medicines	8,643	4,976	4,675	301	716	563	154
COVID	14,804	11,060	11,060	(0)	1,179	985	194
Medical Records	7,158	4,176	3,991	185	595	569	27
Management	(3,243)	(3,254)	(1,999)	(1,255)	(486)	(318)	(168)
<b>Total</b>	<b>355,136</b>	<b>204,798</b>	<b>199,446</b>	<b>5,351</b>	<b>29,955</b>	<b>29,910</b>	<b>45</b>

3.1.4 This shows the same £5.4 million year to date underspend. Covid expenditure of £11.1 million has been matched by £11.1 million of budget.

3.1.5 A major factor in the £5.4 million acute underspend is the Scottish Government decision to include an allocation for offset savings within acute for £5.1 million. (See section 3.1.2 above). At the same time a decision was taken not to reimburse Boards at present for unachieved efficiency savings. Offset savings were £7.9million by month 7 and unachieved savings were £2.5 million.

3.1.6 During April to June, non-urgent elective surgery was cancelled and staff from theatres endoscopy and outpatients were redeployed to staff extra ITU beds for COVID-19 patients. Staff on surgical wards were redeployed to staff additional COVID-19 wards. Costs for additional and ITU and general beds are reimbursed by Scottish Government, however underspends of £2.0million in staffing arose in theatres and surgical wards. In the second quarter of the year staff moved back to their core role as services were remobilised.

3.1.7 Theatre supplies such as prosthesis, drug costs including for outpatient treatments and travel are underspent by about £5.5 million.

## **3.2 Other Clinical Services**

Other Clinical Services includes budgets for Pharmacy teams, the New Medicines Fund and out of area activity such as brain injuries and trans catheter aortic valve implantation (TAVI) replacements. The annual budget is £28.5 million and it is underspent by £1.6 million after 7 months. Pharmacy teams are underspent by £0.4 million whilst UNPACS (unplanned activity) are £0.2 million underspent. The New Medicines Fund is £0.7 million underspent due to lower than anticipated uptake of new drugs.

## **3.3 Health and Social Care Partnerships**

- 3.3.1 The total health budgets for the three Health and Social Care Partnerships (HSCP) are £451.4 million. They were underspent by £0.8 million in aggregate after 7 months, however this included £2.8m of prescribing overspends for which the Health Board is responsible.
- 3.3.2 Excluding prescribing the East HSCP is underpsent by £2.1 million, the North HSCP by £1.2 million and South by £0.3 million.
- 3.3.3 Underspends in Health and Social Care Partnerships do not belong to the Health Board. A provision of £3.6 million is therefore made to cover the IJB underspends excluding prescribing.
- 3.3.4 The GP prescribing budget is delegated to Integrated Joint Boards, however the Health Board is responsible for funding any overspends. However there is a risk of about a £4.8 million overspend if the price per item in March is representative of the 2020/2021 prices. A paper outlining the reasons for this variance was presented to the Performance Governance Committee on 3 November 2020. The national position is due to be discussed with the Family Health Services Executive Group on the 27 November 2020.

## **3.4 Infrastructure and Support Services**

- 3.4.1 Infrastructure and Support Services includes estates, hotel services and information technology. They have a budget of £94.0 million. They are £0.5 million overspent after 7 months, which is driven by unachieved CRES and the budget for Band 2 staff not increasing to the extent of their pay increase in April.

## **3.5 Corporate Services**

- 3.5.1 Corporate Services has a budget of £24.1 million. It comprises Public Health, the Nursing Directorate, the Medical Directorate, Human Resources and Organisational Development, Finance, Transformation and Sustainability and the Chief Executive's office. It also houses West of Scotland Regional funds. These areas are £0.9 million underspent after 7 months. Public Health, Nursing Director and Human Resources and Organisational Development have all incurred expenditure on COVID-19. This is matched with budget in Month 7.

### 3.6 Corporate Resource and Reserves

3.6.1 Reserves are £7.9 million overspent for the seven months to October. This is a result of the £13.5 million underlying deficit being held centrally and is line with the 2020/2021 financial plan. We can expect an underlying charge of £1.1 million each month from reserves, although this will be offset by one off benefits as the year progresses.

### 4. Efficiency and Transformation Programme

4.1 Following a risk assessment of our programme we expect a shortfall of £7.5 million. We anticipate this will be covered through Covid 19 allocations, although this was not included in the Quarter 1 allocation exercise. Further detail can found in **Appendix 5**.

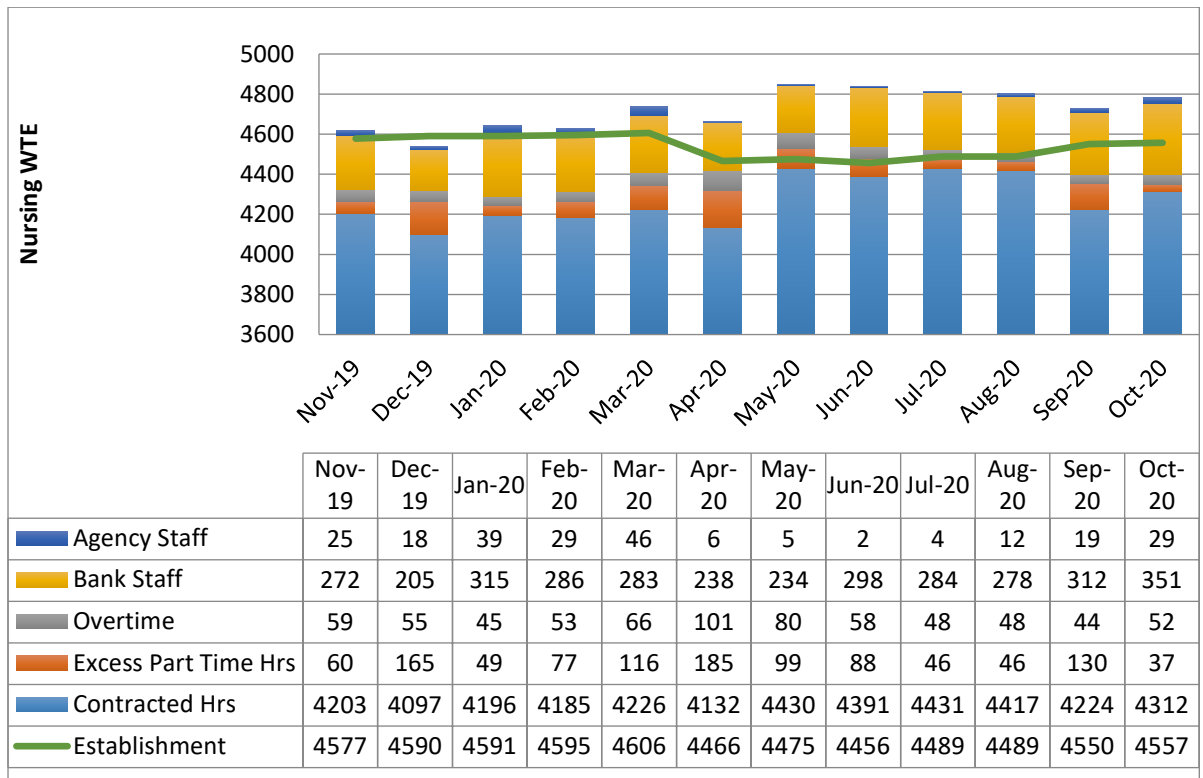
### 5. Workforce

5.1 Against a funded establishment for the whole organisation of whole time equivalent (WTE) staff, hours worked in September 2020 amounted to 9753 whole time equivalent staff.

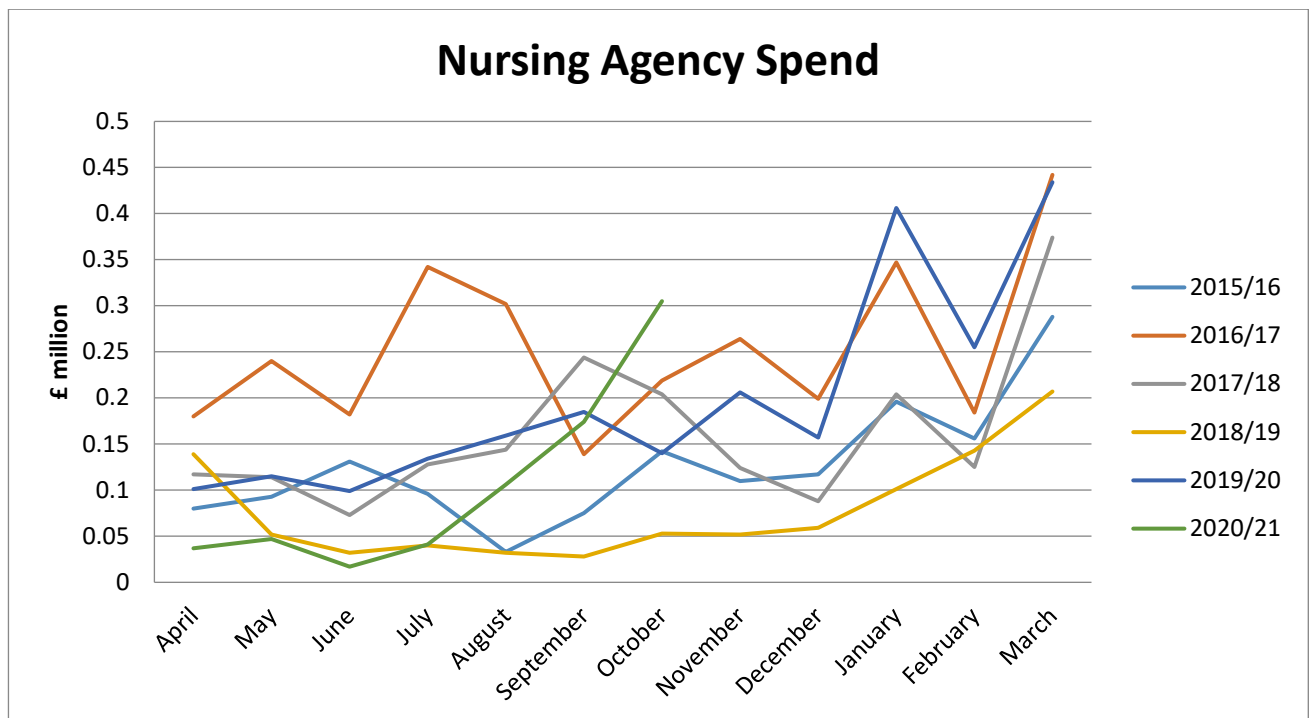
5.2 The table below shows the WTE staff used in each month of 2020/2021 so far. It then averages these and compares with the average in 2019/2020 and 2018/2019. There has been a marked increase in WTEs following the COVID-19 pandemic.

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	2020-21	2019-20	2018-19
	WTE	WTE	WTE	WTE	WTE	WTE	WTE	Apr-Oct Average WTE	Apr-Mar Average WTE	Apr-Mar Average WTE
Contracted Hrs	8,840	9,108	9,083	9,100	9,118	8,934	9,027	9,030	8,809	8,872
Excess Part Time Hrs	413	268	259	221	242	348	235	284	285	283
Overtime	152	113	90	78	85	78	88	98	93	90
Bank Staff	238	234	298	284	278	312	351	285	253	192
Agency Staff	30	38	32	28	32	45	52	37	60	54
<b>Total WTE</b>	<b>9,673</b>	<b>9,761</b>	<b>9,762</b>	<b>9,711</b>	<b>9,755</b>	<b>9,717</b>	<b>9,753</b>	<b>9,733</b>	<b>9,500</b>	<b>9,491</b>

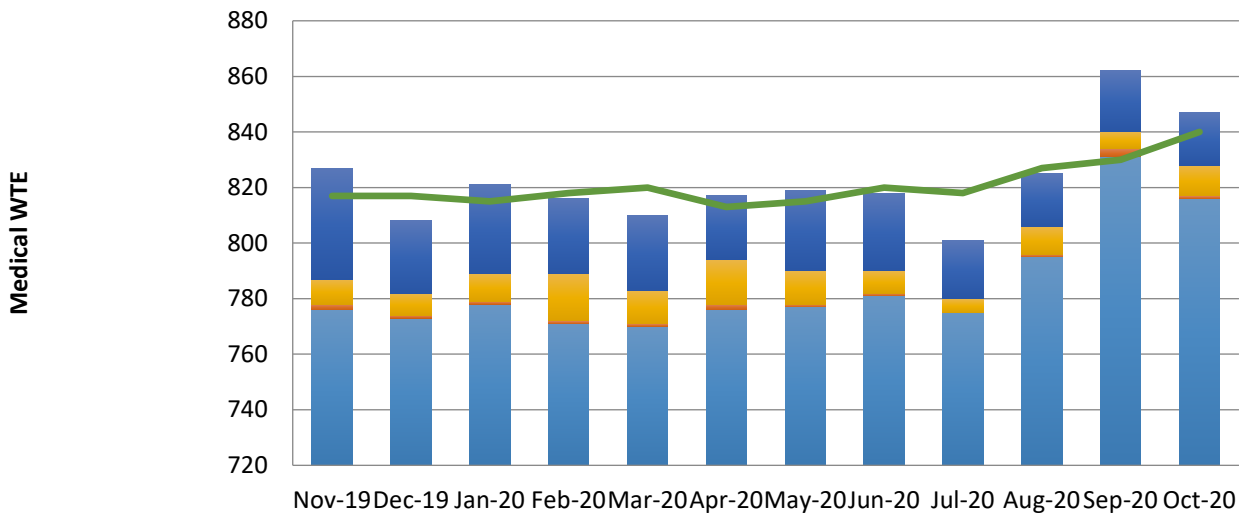
5.3 The graph below shows the trend for nursing staff. We are 224 WTE above establishment in month 7. However the establishment does not include staff for additional COVID-19 wards. There has been a large increase in bank usage in September and October as additional beds opened for increasing numbers of COVID-19 patients.



5.4 The year to date nursing agency spend is £0.7million, of which £0.3 million was incurred in October. The graph below shows the trend in 2020/2021 and compares this with previous years.

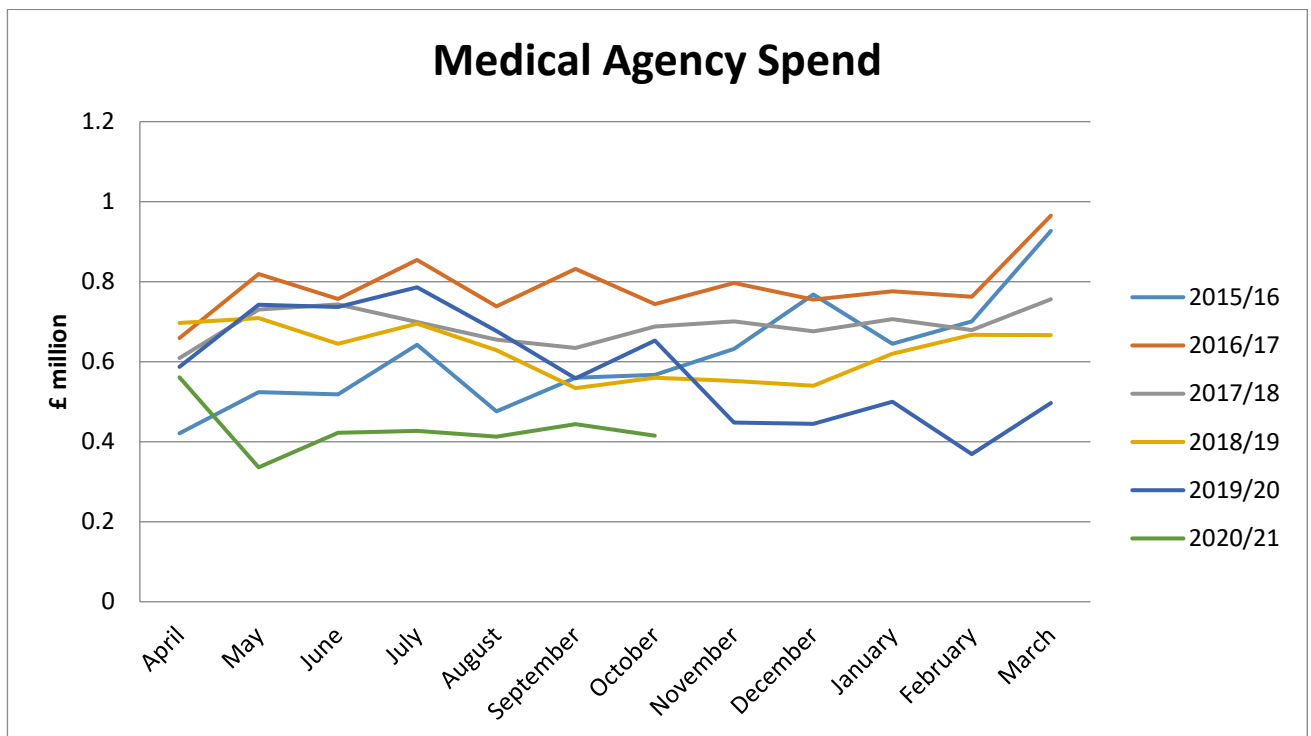


5.5 We used 847 WTE medical staff, including locums and agency, which is 7 above establishment.



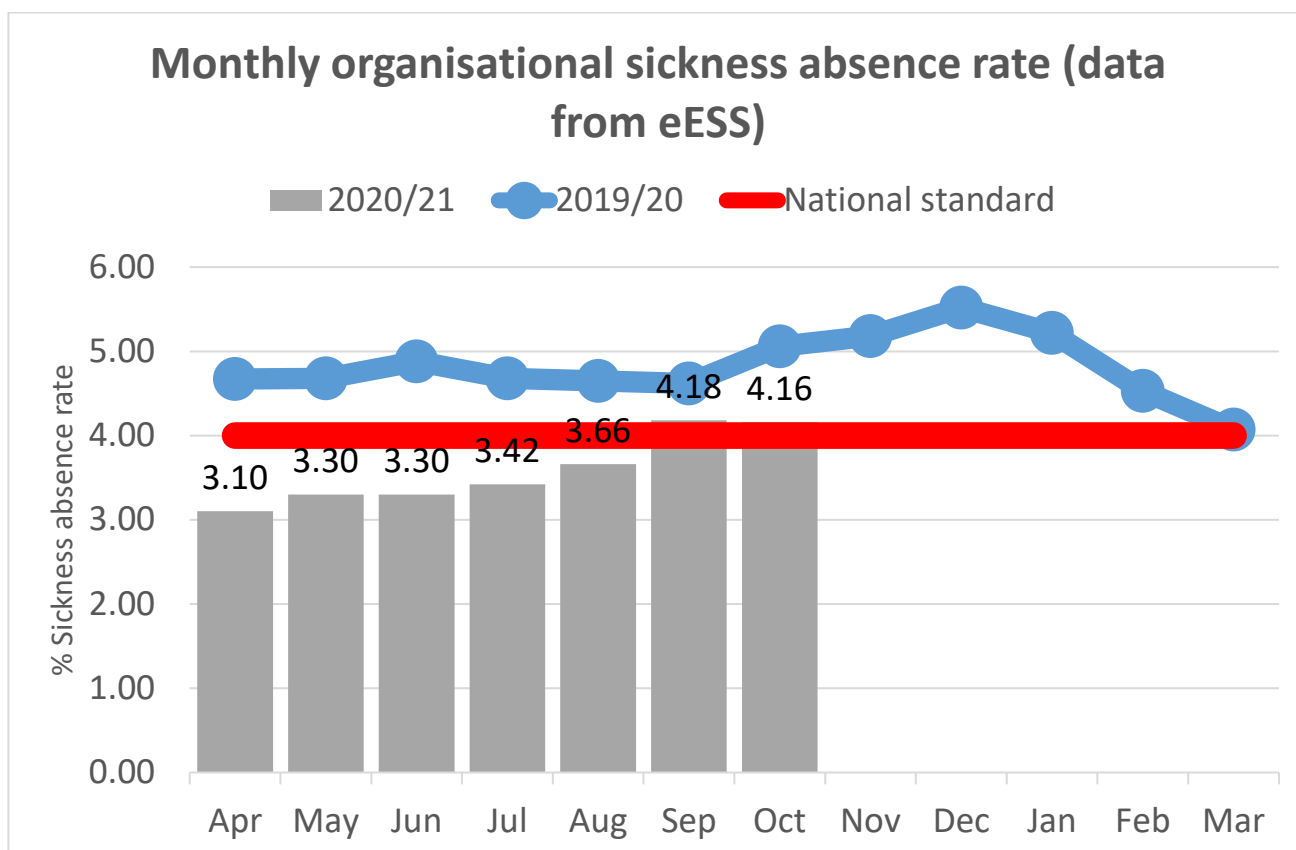
	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20
Agency Staff	40	26	32	27	27	23	29	28	21	19	22	19
NHS Locum	9	8	10	17	12	16	12	8	5	10	6	11
Excess Part Time Hrs	2	1	1	1	1	2	1	1	0	1	3	1
Contracted Hrs	776	773	778	771	770	776	777	781	775	795	831	816
Establishment	817	817	815	818	820	813	815	820	818	827	830	840

5.6 The graph below shows the trend in medical agency spend, which was £3.0 million in total for the seven months to date. A target reduction of £1.0 million is being implemented in 2020/21, following the successful saving of £1.0 million in 2019/20. This is on track to deliver.





- 5.7 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.
- 5.8 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.
- 5.9 A national standard for sickness absence of 4% exists across NHS Scotland. The graph below shows our performance against this target. This excludes absence for COVID-19.



## 6. Risk assessment and mitigation

- 6.1 The Strategic Risk Register has set out a risk for financial performance as very high. The Board have set out a remobilisation plan quantifying the Covid impact and we have now received an initial allocation. We are in regular discussion with Scottish Government regarding further allocations to minimise the remaining risk to our financial position.
- 6.2 There is a risk that, following the process described in Section 6.1, the amount of funding for COVID-19 may not cover all of the associated expenditure. This would jeopardise our ability to reduce our deficit. This risk has been partially mitigated by receipt of £31.0 million in September.
- 6.3 Please refer to section 3.3.4 on prescribing risks.

6.4 These issues are addressed through our mobilisation plans, together with national and local governance measures introduced to manage decisions with major revenue implications.

## 7. COVID-19

7.1 All of our services have been impacted by COVID-19. Whilst the biggest financial effect has been on our acute directorate areas such as Infrastructure and Support, the Nursing Directorate and Public Health have seen significant additional costs. In addition Health and Social Care Partnerships have incurred extra cost, especially in areas where they lead services on a pan Ayrshire basis.

7.2 Throughout the first seven months there were additional general beds opened in hospital and additional ITU beds opened due to COVID-19:

At Ayr Hospital:

- Station 16 (Stroke Rehabilitation patients and staff moved to Biggart Hospital freeing up space to create a COVID-19 ward)
- Station 1 was opened for COVID-19 positive patients
- Station 15 was also a designated COVID-19 ward in the first quarter of the year.

At Crosshouse Hospital:

- Ward 2B (formerly elective orthopaedic ward) is the main COVID-19 ward with ward 5B used for medical high care, and ward 5C used for COVID-19 patients requiring medical high care below ITU level during the first quarter.
- Ward 2D is currently the second COVID-19 ward and medical high care has moved to a ward vacated by cardiology.
- There is a duplication of surgical emergency and stroke wards to separate COVID-19 and non COVID-19 patients.

7.3 On both district general hospital sites additional ITU beds were opened as there was a need to separate COVID-19 and non-COVID-19 patients. From a baseline of 10 funded ITU beds, during quarter one, we had at least 23 staffed ITU beds with some of the staffing being theatre nurses, anaesthetists etc. During the Summer a new temporary ITU was built at Crosshouse with scope for 16 beds. There are currently about 11 COVID-19 patients in these new beds.

7.4 To allow separation of flow of COVID-19 and non-COVID-19 patients through emergency departments, separate entrances and physical areas were used during the first quarter. This required additional Emergency Department consultant sessions to cover two areas in each hospital. Junior doctors who were due to do a surgical rotation instead supported the COVID-19 work and additional clinical fellows were employed to staff the increased ITU beds.

7.5 Nationally it was decided that student nurses in second and third year should be employed by boards. Ayrshire & Arran engaged about 260 student nurses at a cost of about £600,000 per month across acute and HSCPs (some did not start until late April). These nurses have, in August and September, either joined the Board on permanent contracts or returned to complete their studies.

- 7.6 Significant staff overtime was required in the emergency situation and national terms and conditions were changed so that senior staff on bands 7, 8 and 9 who are not normally entitled to overtime could claim.
- 7.7 Some planned efficiency measures for 2020/2021 had to be deferred during quarter one when the focus was on responding to the pandemic. Examples include:
- Kyle and Park wards earmarked for rental to the Ayrshire Hospice but had to be retained and prepared for surge capacity. These are currently being used for day case Chemotherapy.
  - Plans to reduce use of clinical gloves was not appropriate to progress
  - Remaining unidentified savings in acute could not be progressed due to the focus of managers being on emergency planning. Lessons learned from the pandemic may lead to more efficient flow of patients in future.

7.8 COVID-19 costs include some laboratory equipment and IT equipment to support capacity and more remote working. Most Personal Protective Equipment (PPE) was supplied free of charge from the National Distribution Centre, however, over the first seven months the Board procured £0.25 million of PPE.

## **8. Projected Outturn**

8.1 In contrast to previous years and for the reasons set out in paragraphs 3.1.6 and 3.1.7, the acute directorate is showing a significant underspend at month seven. On the assumption that all future COVID-19 costs are funded by Scottish Government, this underspend is projected to rise slightly which will also be influenced by cancellation of elective activity over the Winter months. If Scottish Government agree to fund all unachieved CRES then the acute underspend could grow to £11.6 million.

8.2 The primary care prescribing budget is devolved to integration Joint Boards but the Health Board is liable for any overspend which is projected at £4.8 million for this year. Appendix 1 reflects if Scottish Government do not fund the primary care prescribing overspend as an additional COVID-19 cost, however a case is being made for this to be funded.

8.3 Appendix 5 shows a £7.5 million projected shortfall in the CRES programme. Much of this can be attributed to COVID-19 and they were included in the Local Mobilisation Plan return. If this is funded by Scottish Government it will improve the outturn projection and if the prescribing overspend were also funded, the £13.5 million deficit in reserves may be covered by underspends elsewhere.

8.4 The £8.7 million projected overspend for the year assumes:

- The Board benefits from the full quarter 1 acute offsetting savings as Scottish Government fund the gross COVID-19 costs.
- Scottish Government fund £0.8 million of the Primary Care prescribing overspend

## Spend and Budget includes COVID-19

Income and Expenditure Summary for Health Services :

Financial Year 2020/21

7 months to October

	Salaries				Supplies				Total				Year End Projection @ M7	
	Annual Budget £000	Year to Date			Annual Budget £000	Year to Date			Annual Budget £000	Year to Date				Variance £000
		Budget £000	Expenditure £000	Variance £000		Budget £000	Expenditure £000	Variance £000		Budget £000	Expenditure £000	Variance £000		
Acute	257,299	150,463	148,412	2,051	97,837	54,335	51,034	3,301	355,136	204,798	199,446	5,351	6,000	
East Hscp	52,345	29,173	28,762	411	140,727	82,417	81,591	826	193,072	111,590	110,353	1,237	0	
North Hscp	75,371	44,363	43,508	856	86,675	45,416	46,134	(718)	162,046	89,780	89,642	138	0	
South Hscp	27,558	16,234	15,675	559	68,698	35,737	36,840	(1,104)	96,256	51,971	52,515	(544)	0	
HSCP underspends owed to IJBs	0	0	1,265	(1,265)	0	0	2,372	(2,372)	0	0	3,637	(3,637)	(4,800)	
Other Clinical Services	9,493	5,541	4,828	713	18,980	10,845	9,932	913	28,472	16,386	14,760	1,626	1,700	
<b>Hospital Community and Family Health Services (section 1)</b>	<b>422,066</b>	<b>245,774</b>	<b>242,450</b>	<b>3,324</b>	<b>412,916</b>	<b>228,750</b>	<b>227,903</b>	<b>847</b>	<b>834,982</b>	<b>474,524</b>	<b>470,353</b>	<b>4,171</b>	<b>2,900</b>	
Chief Executive	1,186	682	623	58	23	13	13	1	1,209	695	636	59	75	
Director Public Health	6,881	3,393	3,209	184	593	140	137	3	7,473	3,533	3,346	187	200	
Medical Director	4,047	2,429	2,353	76	(3,074)	(2,020)	(1,881)	(138)	973	410	472	(62)	0	
Nursing Director	5,263	3,024	2,670	354	504	(96)	(160)	64	5,768	2,928	2,510	418	400	
Infrastructure Support Services	39,228	23,125	23,317	(192)	57,292	27,532	27,805	(273)	96,520	50,657	51,121	(465)	(800)	
Finance	4,215	2,458	2,386	72	(637)	(398)	(370)	(28)	3,578	2,060	2,017	43	50	
ORG and HR Development	4,993	2,890	2,721	169	202	114	100	14	5,195	3,004	2,821	183	200	
West Of Scotland Region Ce	0	0	322	(322)	973	336	13	322	973	336	336	0	0	
Transformation+sustainability	1,433	836	741	94	84	33	7	26	1,516	869	749	120	200	
<b>Clinical and Non Clinical Support Services (Section 2)</b>	<b>67,246</b>	<b>38,837</b>	<b>38,344</b>	<b>493</b>	<b>55,960</b>	<b>25,655</b>	<b>25,663</b>	<b>(9)</b>	<b>123,206</b>	<b>64,491</b>	<b>64,007</b>	<b>484</b>	<b>325</b>	
Corporate Income (non RRL)	(2)	0	(0)	0	4,789	1,175	1,559	(385)	4,787	1,175	1,559	(385)	0	
Corporate Reserves	1,166	0	0	0	17,245	(7,892)	0	(7,892)	18,411	(7,892)	0	(7,892)	(11,962)	
<b>Corporate Resource and Reserves</b>	<b>1,165</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>22,034</b>	<b>(6,718)</b>	<b>1,559</b>	<b>(8,277)</b>	<b>23,199</b>	<b>(6,718)</b>	<b>1,559</b>	<b>(8,277)</b>	<b>(11,962)</b>	
<b>NHS A&amp;A Total</b>	<b>490,476</b>	<b>284,610</b>	<b>280,793</b>	<b>3,817</b>	<b>490,910</b>	<b>247,687</b>	<b>255,126</b>	<b>(7,439)</b>	<b>981,386</b>	<b>532,297</b>	<b>535,920</b>	<b>(3,622)</b>	<b>(8,737)</b>	
<b>Antcipated COVID Funding</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>NHS A&amp;A Total</b>	<b>490,476</b>	<b>284,610</b>	<b>280,793</b>	<b>3,817</b>	<b>490,910</b>	<b>247,687</b>	<b>255,126</b>	<b>(7,439)</b>	<b>981,386</b>	<b>532,297</b>	<b>535,920</b>	<b>(3,622)</b>	<b>(8,737)</b>	

## Appendix 2

Category	COVID Funds Issued £000	COVID Budget Apr to Oct £000	COVID Expenditure Apr to Oct £000
Additional Hospital Bed Capacity/Costs	8,754	6,164	6,151
Loss of Income	415	242	242
COVID-19 screening and testing for virus	903	215	205
Additional staff overtime and enhancements	851	749	730
Additional temporary staff spend - All Other	1,735	1,158	1,161
Medical Staffing	850	593	593
Additional temporary staff spend - Returning Staff	60	60	59
Additional temporary staff spend - Student Nurses & AHP	1,800	1,800	1,854
Ayrshire Hospice	792	792	792
Cost to 3rd Parties to Protect Services (where services a	150	100	100
Personal protective equipment	289	238	238
Louisa Jordan costs	53	53	25
Equipment & Sundries	294	222	222
Deep cleans	583	38	77
Digital, IT & Telephony Costs	447	394	376
Estates & Facilities cost including impact of physical dist	0	0	0
Staffing support, including training & staff wellbeing	0	0	0
HR Staff Hub	182	107	107
Public Health	1,784	425	425
Contact Tracing Costs	0	0	0
Reserves	474	0	0
<b>Subtotal Health Board</b>	<b>20,416</b>	<b>13,350</b>	<b>13,357</b>
East HSCP - Other	550	519	519
East HSCP - Community Hub	1,868	1,433	1,433
East HSCP - Student Nurses	180	170	170
East HSCP - Flu	719	155	155
North HSCP - Student Nurses	650	665	665
North HSCP - Various	393	671	671
South HSCP - Student Nurses	170	160	160
South HSCP - Biggart Beds	273	318	318
South HSCP - Various	404	334	334
Social Care Funding	11,936	7,808	7,808
<b>Subtotal HSCPs</b>	<b>17,143</b>	<b>12,233</b>	<b>12,233</b>
<b>Subtotal Health Board and HSCPs</b>	<b>37,558</b>	<b>25,584</b>	<b>25,590</b>

## Appendix 3

Description	Baseline recurring £	Earmarked recurring £	Non-recurring £	Total £
Adjustment for 2019-20 recurring allocations	(642,418)			(642,418)
*Initial Baseline Allocation	762,442,000			762,442,000
COVID 19 funding for Integration Authorities			3,605,000	3,605,000
Scottish Living Wage Uplift			593,898	593,898
Covid-19 prescribing return of 19/20 funding			(1,427,000)	(1,427,000)
Board contribution to funding of PASS contract			(42,578)	(42,578)
TEC Funding to support Digital Programmes locally			70,972	70,972
Child Healthy Weight			109,300	109,300
Neonatal Expenses Fund allocation			28,008	28,008
Woodland View Unitary Charge		4,322,452		4,322,452
Hospice - Loss of Income			792,000	792,000
Improvement to Forensic medical health services Derek Lindsay			103,022	103,022
Family Nurse Partnership programme			978,000	978,000
Cancer access funding			738,000	738,000
Mobile MRI capacity			420,238	420,238
Type 2 Diabetes Framework			243,880	243,880
eHealth Strategic Allocation			1,331,889	1,331,889
Integrated Primary & Community Care Fund			591,200	591,200
Social Care Sustainability - Tranche 2			1,803,000	1,803,000
Hospital Eye Services - community optometry costs			181,000	181,000
Support for endoscopy recovery and backlog clearance			187,425	187,425
Advanced AHPs for acute services	138,000			138,000
Fetal Alcohol Advisory Support Team			205,494	205,494
Breastfeeding Projects year 3			193,891	193,891
Public Dental Service		1,950,000		1,950,000
Public Health - Test & Protect programme			258,270	258,270
Covid Social Care Sustainability Support for Ias			2,400,000	2,400,000
Outcomes Framework		4,366,046		4,366,046
Primary Care Improvement Fund 2020-21 - Tranche 1		3,482,952		3,482,952
PFG Commitment - School Nursing Service Posts - Tranche 1			138,000	138,000
NSS Riskshare			(4,059,381)	(4,059,381)
HPV - top-slice			(280,939)	(280,939)
2020/21 PfG - Local Improvement Fund			1,057,453	1,057,453
2020/21 DDTF ADP Funding			216,641	216,641
Pre-registration pharmacists - top-slice		(173,168)		(173,168)
National Cancer Strategy			110,321	110,321
GP Premises Funding			110,899	110,899
Type 2 Diabetes Framework			70,220	70,220
Implementation of Excellence in Care			89,500	89,500
Primary Medical Services		61,574,000		61,574,000
Perinatal Funding Bid - 2020/21			195,702	195,702
Scottish Trauma Network Tranche 1 (70%)		352,987		352,987
NHS Research Scotland infrastructure			452,000	452,000
SLA Children's Hospices Across Scotland			(442,748)	(442,748)
COVID-19 Q1-4 Funding Allocation			31,052,000	31,052,000
Test & Protect programme - adjustment to 278			(258,270)	(258,270)
Mental Health Strategy Action 15 Workforce - First Tranche			964,695	964,695
Primary Care Out of Hours Funding			368,957	368,957
Preparing for Winter 2020/21			715,776	715,776
Mental Health Outcomes Framework		1,492,428		1,492,428
Combat Stress - Specialist Mental Health Services			1,424,090	1,424,090
Veterans First Point			104,962	104,962
Rephasing of prior year funding			1,597,000	1,597,000
Covid-19 additional funding for GPs			1,427,152	1,427,152
£20m (2018-19) tariff reduction to global sum		(1,391,389)		(1,391,389)
£20m (2019-20) tariff reduction to global sum		(1,550,290)		(1,550,290)
£25m (2020-21) tariff reduction to global sum		(1,934,600)		(1,934,600)
6 Essential Actions - Building on Firm Foundations			494,402	494,402
Redesign of Urgent Care			726,845	726,845
New Medicines Fund		5,833,206		5,833,206
Other smaller allocations	(75,109)	21,377	558,936	505,204
<b>Total</b>	<b>761,862,473</b>	<b>78,346,001</b>	<b>50,199,122</b>	<b>890,407,596</b>

## Appendix 4

Category	Recurring	Non Recurring	Total
Distinction Awards	180,563		180,563
Disestablish 4 Year Gpst Program		270,000	270,000
R&d Allocation		193,000	193,000
Scottish trauma network (30%)	38,632		38,632
Discovery Top Slice	(41,599)		(41,599)
Golden Jubilee Deduction Nr		(1,292,151)	(1,292,151)
NDC Top slice		(966,687)	(966,687)
Pet Scan Deduction Nr		(587,547)	(587,547)
Scotstar Deduction Nr		(359,832)	(359,832)
Msk Decution Nr		(25,175)	(25,175)
Capital Sacrifice		1,311,000	1,311,000
Best start		300,000	300,000
2019/20 Carry Forward		455,000	455,000
Unscheduled care		550,000	550,000
Woodland Depreciation ODEL		927,505	927,505
EACH PFI ODEL		1,277,777	1,277,777
Ame Impairments		2,000,000	2,000,000
Non-core DEL		5,900,000	5,900,000
Carers Programme	15,800		15,800
Secondment J Copeland		90,000	90,000
Gp Sub - Prim Care Fund	37,067		37,067
Action 15 Mental Health Strategy	531,297		531,297
Shingles 20/21 (6mths)		231,500	231,500
FHS Non Cash Limited	49,308,148		49,308,148
Primary Care Transformation Fund	4,064,796		4,064,796
COVID-19		26,674,000	26,674,000
FHS COVID		372,848	372,848
Capital Grants		65,000	65,000
Depreciation Donated Assets		350,000	350,000
AME Provisions		(892,496)	(892,496)
<b>Total Antcipated Allocations</b>	<b>54,134,704</b>	<b>36,843,742</b>	<b>90,978,446</b>

2020/21 CRES Programme	£000	£000	£000
Plan Area	Plan	Forecast	Variance
UHC Consolidation of surgical wards	424	424	0
Closure of Station 1 and Ward 5B	1,200	-	(1,200)
Reduce vascular beds	129	129	0
UHA Cardiac ward reconfiguration	84	65	(19)
4 bed reduction for haematology ward	44	44	0
Acute 3% balance	3,839	-	(3,839)
Income generation - urology	100	58	(42)
Medical agency reduction	1,000	1,325	325
Junior Doctor banding supplements	100	50	(50)
Acute sickness absence reduction	1,410	-	(1,410)
Acute Prescribing	2,000	2,000	0
Acute prescribing budget adjustment	1,000	1,000	0
Reduce lab protection payments	200	100	(100)
Laboratory managed service contract	40	40	0
Glove use	77	-	(77)
Ward supplies	50	-	(50)
Renal transport	50	-	(50)
Theatre supplies	77	-	(77)
Wound Dressings	84	-	(84)
Procurement other	22	-	(22)
External SLAs	2,180	2,180	0
Primary Care Prescribing	2,000	2,031	31
Corporate Support Services	1,389	775	(614)
Pharmacy 3% CRES	276	276	0
Estates Rationalisation	123	31	(92)
Energy savings	77	34	(43)
Chief Executive 3% CRES	37	37	0
Transformation and Sustainability 3% CRE	43	43	(0)
Public Health 3% CRES	127	127	0
Medical Director 3% CRES	96	96	0
Nursing Director 3% CRES	73	73	0
Finance 3% CRES	106	106	0
OD & HR 3% CRES	137	57	(80)
<b>Total</b>	<b>18,593</b>	<b>11,101</b>	<b>(7,492)</b>