

NHS Ayrshire & Arran

Meeting:	Ayrshire and Arran NHS Board
Meeting date:	1 February 2021
Title:	Financial Management Report for the nine months to 31 December 2020
Responsible Director:	Derek Lindsay, Director of Finance
Report Author:	Rob Whiteford, Assistant Director of Finance - Operational Services

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 nine the year to date deficit is £3.95 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

The shortfall in delivery of cash releasing efficiency savings is recurring. This 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 and the breakeven projection.

3. List of appendices

The following appendices are included with this report:

Appendix No 1, Income and expenditure summary for health services

Appendix No 2, Covid expenditure

Appendix No 3, Allocations received

Appendix No 4, Anticipated allocations

Appendix No 5, Cash releasing efficiency savings

1. Background

1.1 This report shows the revenue position for the nine months ended 31 December 2020.

2. Revenue resource limit and overall financial position

- 2.1 The revenue budget for the year is £964.5 million. This includes £900.3 million of revenue allocations received (Appendix 3), inclusive of £50.0 million of COVID-19 funding. This represents about 70% of the total COVID-19 funding we anticipate.
- 2.2 Allocations received during December included £0.3 million for the disestablishment of the GPST (General Practitioner Specialty Training) programme, £0.2 million for Alcohol and Drug Partnerships, £1.65 million for the second tranche of the Primary Care Improvement Fund, £0.5 million brought forward from 2019/2020 and £0.2 million for District Nursing. For COVID-19 we received £5.1 million to be passed through to local councils and £0.5 million for Infection Prevention and Control in care homes. Allocation reductions were £1.0 million for elective activity at the Golden Jubilee National Hospital and £0.2 million for national price reductions on GP Prescribed medicines.
- 2.3 Appendix 4 shows a list of anticipated allocations, with most of this related to Family Health Services. It also shows £5.9 million for non-core Departmental Expenditure Limit (DEL) and £3.0 million for capital to revenue transfers.
- 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 9 we are overspent by £3.95 million, which is ahead of the financial plan and has been relatively stable from month 6.
- 2.5 The financial position has been dominated by our response to COVID-19. Outpatient and Elective activity largely ceased during April, May and June 2020 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 nine months of the year charged to COVID-19 cost centres in our financial ledger amounts to £37.1 million. This is shown on Appendix 2. This includes £13.1 million which has been advanced to councils to assist with cash flow, as they have had to purchase Personal Protective Equipment and make sustainability payments to service providers as well as meet other COVID-19 pressures. In addition unachieved CRES plans amount to £5.6 million 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 £356.0 million. The directorate is underspent by £5.7 million following allocation of the COVID-19 funds received from Scottish Government.

Table 1a	Annual Budget	YTD Budget	YTD Actual	YTD Var	Month Budget	Month Actual	Month Var	Est	Average	Current
All Acute	£000	£000	£000	£000	£000	£000	£000	WTE	WTE	WTE
Pay	257,757	193,432	191,649	1,783	21,186	21,721	(535)	4,474	4,670	4,689
Supplies	62,991	44,978	38,438	6,540	4,768	4,394	375	0	0	0
Purchase of Healthcare	66,652	49,637	48,926	711	5,747	5,701	46	0	0	0
Provision of Healthcare	(26,493)	(20,076)	(19,858)	(217)	(1,732)	(1,801)	69	0	0	0
Operating Income	(628)	(478)	(566)	87	(45)	(42)	(2)	0	0	0
Unallocated Savings	(4,288)	(3,216)	0	(3,216)	(357)	0	(357)	0	0	0
Total	355,991	264,277	258,589	5,688	29,567	29,972	(405)	4,474	4,670	4,689

3.1.2 The year to date underspend of £5.7 million is a result of:

- £9.0 million of “offset savings”. These are the underspends resulting from low outpatient and elective activity in the year to date.
- Offset by £3.3 million of unachieved savings.

3.1.3 Looking at the acute directorate by area:

Table 1b	Annual Budget	YTD Budget	YTD Actual	YTD Var	Month Budget	Month Actual	Month Var	Est	Average	Current
All Acute	£000	£000	£000	£000	£000	£000	£000	WTE	WTE	WTE
Crosshouse	190,175	139,060	135,689	3,371	15,921	16,380	(459)	2,894	2,817	2,885
Ayr	78,059	58,434	57,251	1,182	6,435	6,350	85	1,192	1,155	1,152
External SLAs	58,524	43,903	43,246	658	4,928	4,947	(19)	0	0	0
High Cost Medicines	7,990	5,927	5,546	382	366	359	7	0	0	0
COVID	14,804	14,191	14,191	(0)	1,560	1,560	(0)	6	320	278
Medical Records	7,158	5,367	5,150	217	595	576	20	247	233	235
Management	(719)	(2,606)	(2,485)	(121)	(239)	(200)	(39)	135	146	139
Total	355,991	264,277	258,589	5,688	29,567	29,972	(405)	4,474	4,670	4,689

3.1.4 This shows the same £5.7 million year to date underspend. Covid expenditure of £14.2 million has been matched by £14.2 million of budget.

3.1.5 A major factor in the £5.7 million acute underspend is the Scottish Government decision not to offset savings within acute of £5.1 million when allocating funding for additional COVID-19 costs in September 2020. (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 £9.0 million by month 9 and unachieved savings were £3.3 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 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. However with the second wave of the COVID-19 pandemic this has reverted again in the third quarter.

- 3.1.7 Theatre supplies such as prosthesis, drug costs including for outpatient treatments and travel are underspent by about £6.5 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 £28.4 million and it is underspent by £2.0 million after 9 months. Pharmacy teams, including the central team are underspent by £0.7 million whilst UNPACS (unplanned activities) are £0.6 million underspent. The New Medicines Fund is £0.8 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 £459.1 million. They were underspent by £0.5 million in aggregate after 9 months, however this included £3.6 million of prescribing overspends for which the Health Board is responsible.
- 3.3.2 Excluding prescribing the East HSCP is underpsent by £2.65 million, the North HSCP by £1.2 million and South HSCP by £0.3 million.
- 3.3.3 Underspends in Health and Social Care Partnerships do not belong to the Health Board. A provision of £4.1 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. There is a risk of about a £4.0 million overspend based on actual information received up to October 2020. Scottish Government COVID-19 funding of £1.4 million has been provisionally agreed and is included in the £4.0 million forecast.

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 £96.7 million. They are £0.5 million overspent after 9 months, which is driven by unachieved CRES (cash releasing efficiency savings) 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 £28.5 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 £1.3 million

underspent after 9 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 9.

3.6 Corporate Resource and Reserves

3.6.1 Reserves are £8.4 million overspent for the nine months to December. This is a result of the £13.5 million underlying deficit being held centrally, offset by one off benefits.

4. Efficiency and Transformation Programme

4.1 Following a risk assessment of our programme we expect a shortfall of £7.35 million against our CRES target. This is expected to be covered through the COVID-19 allocation in January, but has not been banked at this point. Further detail on the CRES programme can be found in **Appendix 5**.

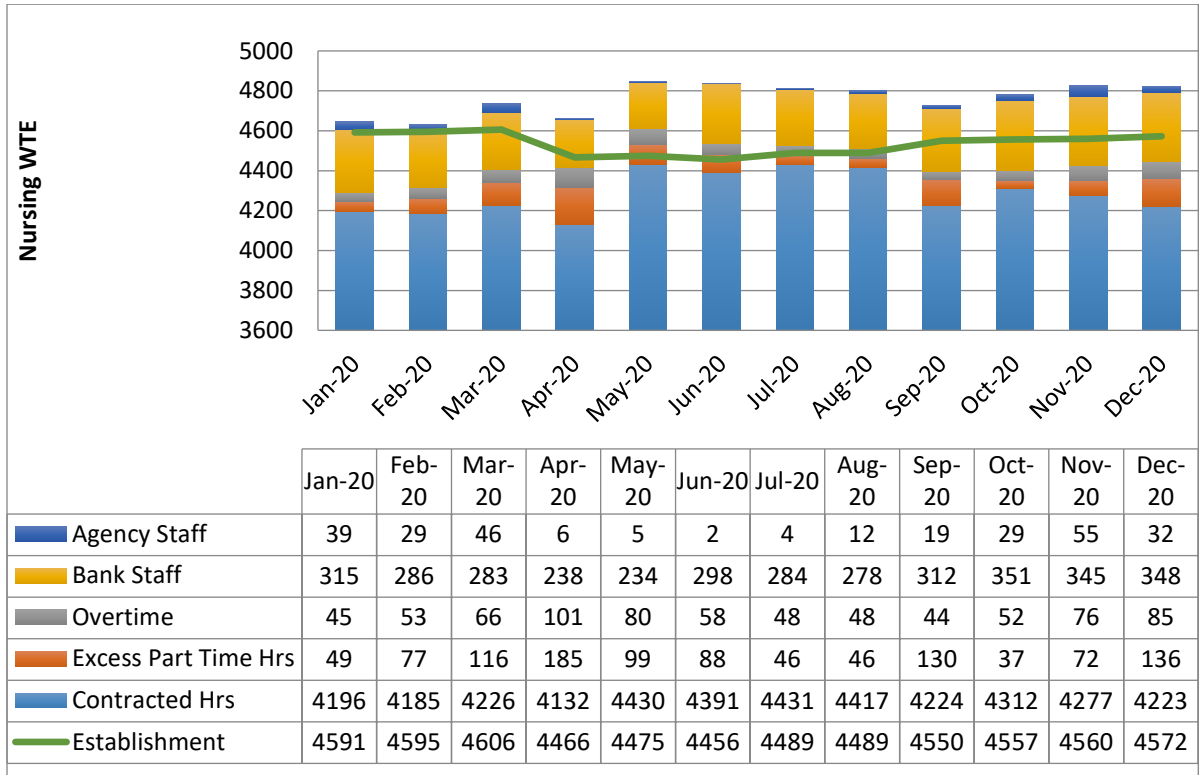
5. Workforce

5.1 Against a funded establishment for the whole organisation of 9, 659 whole time equivalent (WTE) staff, hours worked in December 2020 amounted to 9,888 whole time equivalent staff.

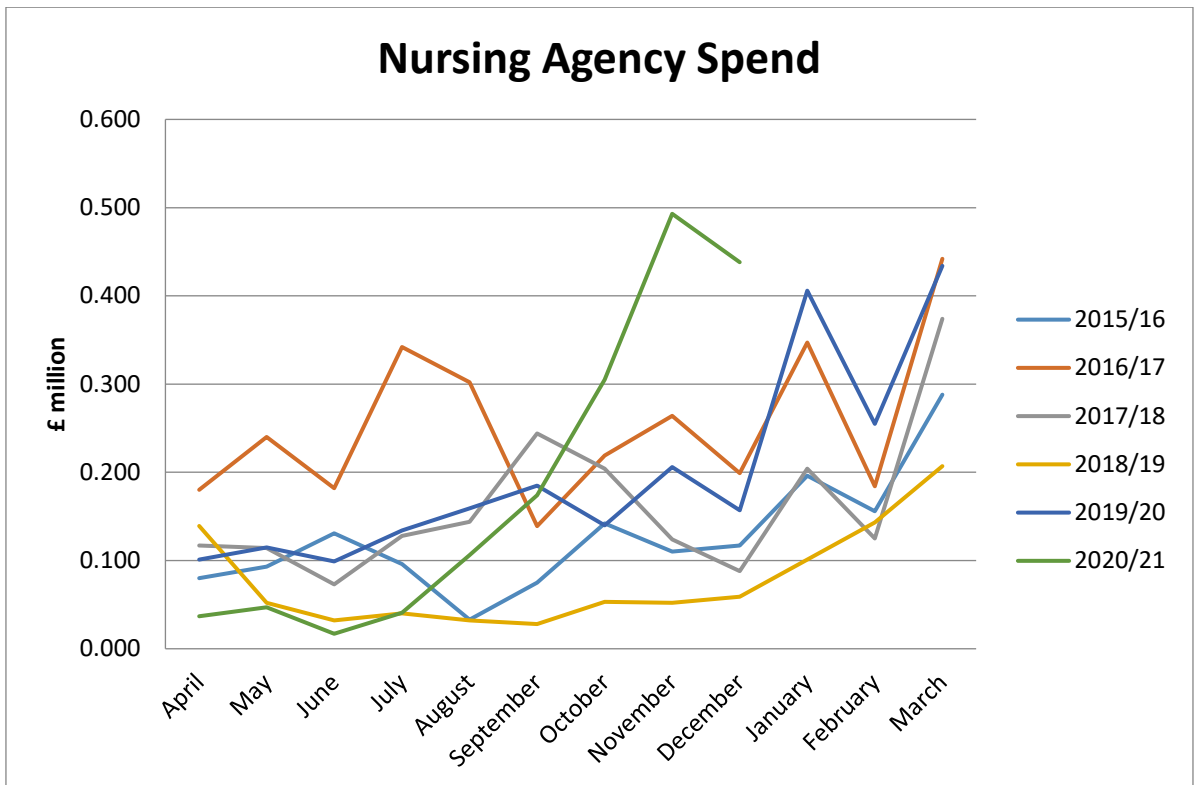
5.2 The table below shows the WTE staff used in each month of 2020/2021 so far. It then averages these and compares with the average in 2019/2020 and 2018/2019. There has been a marked increase in WTE during the COVID-19 pandemic.

	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	2020-21	2019-20	2018-19
	WTE	WTE	WTE	WTE	WTE	WTE	WTE	WTE	WTE	Apr-Sep 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	9,012	8,970	9,021	8,809	8,872
Excess Part Time Hrs	413	268	259	221	242	348	235	289	368	294	285	283
Overtime	152	113	90	78	85	78	88	128	148	107	93	90
Bank Staff	238	234	298	284	278	312	351	345	348	299	253	192
Agency Staff	30	38	32	28	32	45	52	77	54	43	60	54
Total WTE	9,673	9,761	9,762	9,711	9,755	9,717	9,753	9,851	9,888	9,763	9,500	9,491

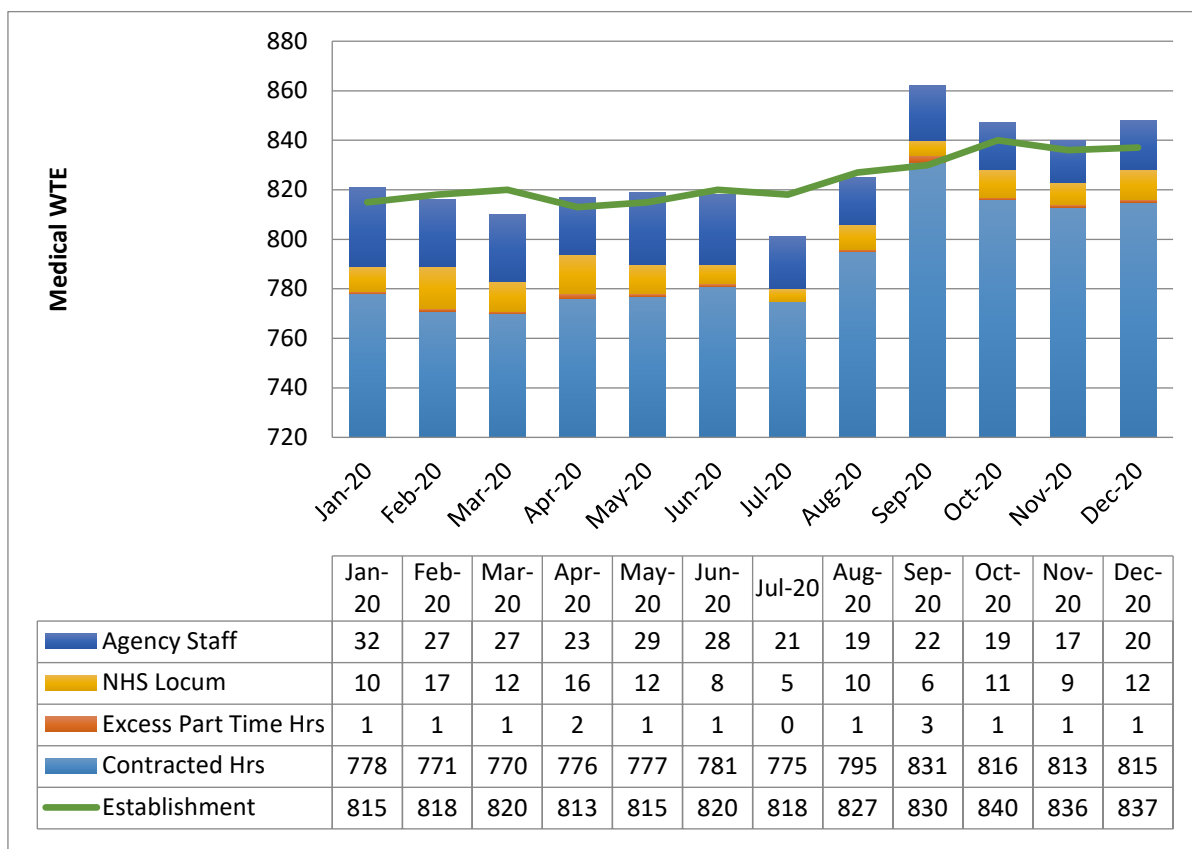
5.3 The graph below shows the trend for nursing staff. We are 252 WTE above establishment in month 9. However the establishment does not include staff for additional COVID-19 wards. There has been a large increase in bank usage in recent months as additional beds opened for rising numbers of COVID-19 patients.



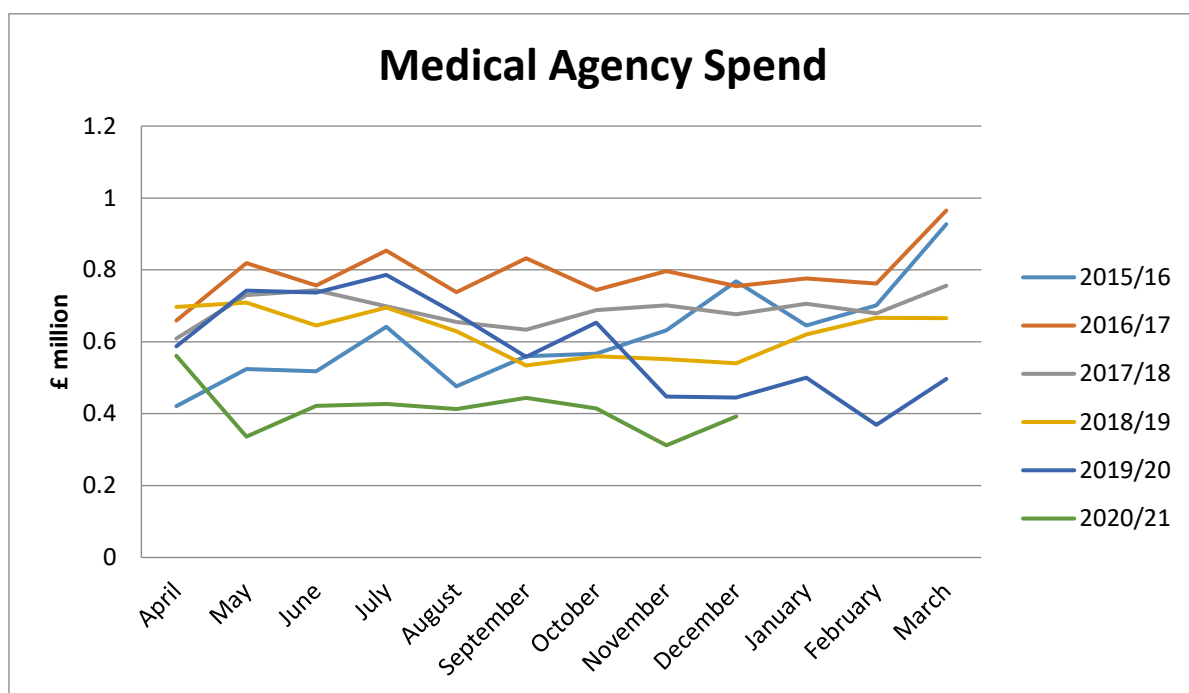
5.4 The year to date nursing agency spend is £1.65 million, of which £0.4 million was incurred in December. The increasing reliance on agency is driven by COVID-19 requirements. The graph below shows the trend in 2020/2021 and compares this with previous years.



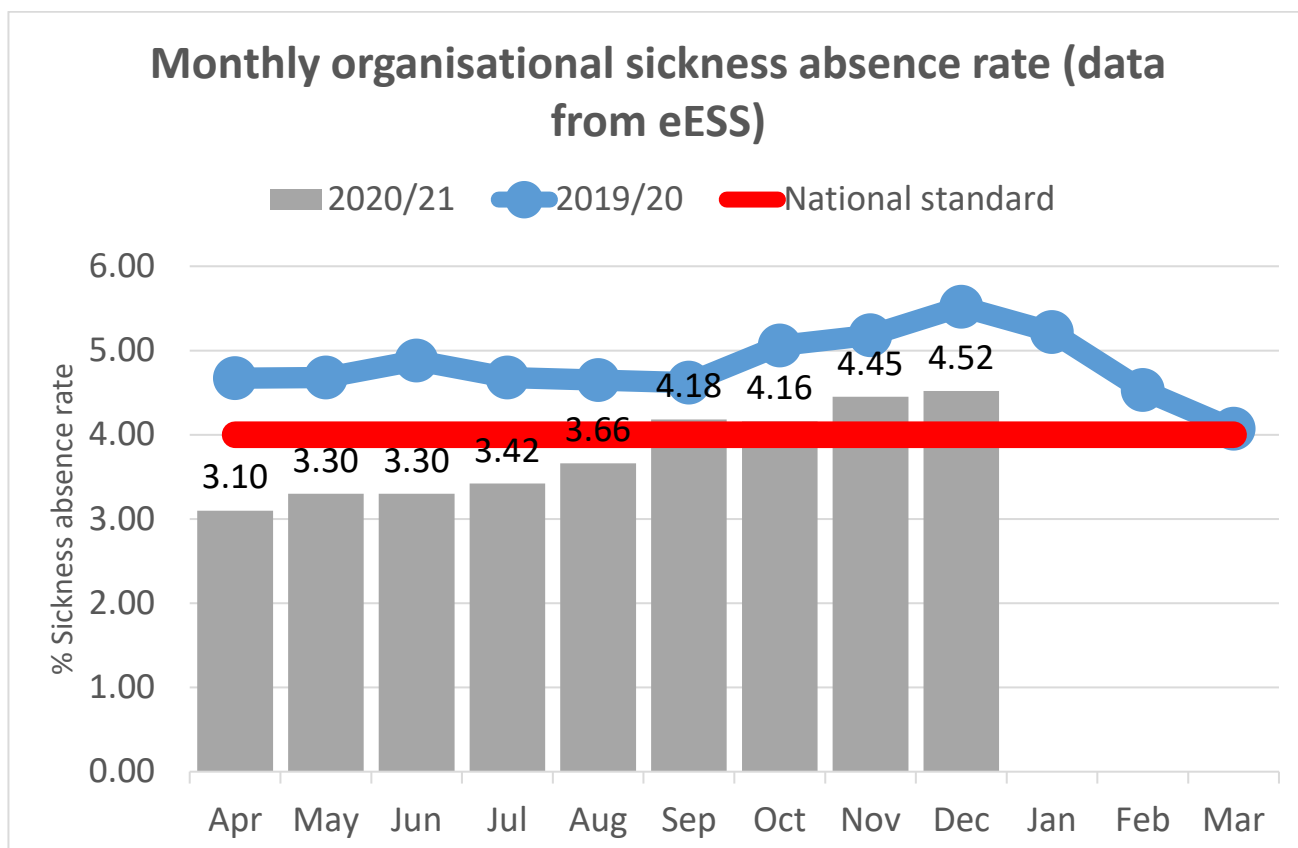
5.5 We used 848 WTE medical staff in December, including locums and agency, which is 11 above establishment.



5.6 The graph below shows the trend in medical agency spend, which was £3.7 million in total for the nine 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 2019/2020. 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, with a further allocation expected in January. 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 £50.0 million to date. It has been further mitigated by discussion and agreement between the Finance Director and Scottish Government Finance, making it highly improbable that COVID-19 expenditure will not be adequately reimbursed.

- 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 and 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 nine 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.
- 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 £0.6 million 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 nine months the Board procured £0.35 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 nine. On the assumption that all future COVID-19 costs are funded by Scottish Government, this underspend is projected to remain static for the rest of the financial year.
- 8.2 Appendix 5 shows a £7.35 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 were to be funded the Board can break even.
- 8.3 The primary care prescribing budget is devolved to integration Joint Boards but the Health Board is liable for any overspend which is projected at £4.0 million for this year. This should be able to be covered by other emergent underspends.
- 8.4 Appendix 5 shows a £7.35 million projected shortfall in the CRES programme. Much of this can be attributed to COVID-19 and they were included in the Local Remobilisation Plan return. If this were to be funded the Board can break even.

The £0.6 million projected surplus for the year assumes:

- The Board benefits from the full quarter 1 acute offsetting savings as Scottish Government fund the gross COVID-19 costs, and do not recover offset savings in the rest of the year.
- Scottish Government fund unachieved CRES.
- Scottish Government fund £1.4 million of the Primary Care prescribing overspend.
- Scottish Government fund all other COVID-19 expenditure at expected levels.

Spend and Budget includes COVID-19 – December 2020

Income and Expenditure Summary for Health Services : Financial Year 2020/21 9 months to December

	Salaries				Supplies				Total				Year End Projection @ M9
	Annual Budget £000	Year to Date		Variance £000	Annual Budget £000	Year to Date		Variance £000	Annual Budget £000	Year to Date		Variance £000	Variance £000
		Budget £000	Expenditure £000			Budget £000	Expenditure £000			Budget £000	Expenditure £000		
Acute	257,771	193,446	191,649	1,797	98,220	70,831	66,940	3,891	355,991	264,277	258,589	5,688	10,200
East Hscp	52,310	37,398	36,983	415	144,750	109,914	108,835	1,079	197,061	147,313	145,818	1,494	0
North Hscp	75,739	56,768	55,839	929	88,585	59,324	60,457	(1,132)	164,324	116,092	116,296	(204)	0
South Hscp	27,906	20,832	20,175	657	69,838	47,725	49,197	(1,473)	97,745	68,556	69,372	(816)	0
HSCP underspends owed to IJBs	0	0	1,798	(1,798)			2,276	(2,276)	0	0	4,075	(4,075)	(4,000)
Other Clinical Services	9,472	7,104	6,262	842	18,923	13,648	12,456	1,191	28,395	20,751	18,718	2,033	2,200
Hospital Community and Family Health Services (section 1)	423,199	315,547	312,706	2,841	420,318	301,441	300,161	1,280	843,516	616,989	612,867	4,121	8,400
Chief Executive	1,189	885	808	78	23	17	14	3	1,211	902	821	81	90
Director Public Health	7,209	4,974	4,734	240	556	264	278	(13)	7,765	5,238	5,012	226	250
Medical Director	4,169	3,199	3,045	155	(3,130)	(2,491)	(2,370)	(120)	1,040	708	674	34	0
Nursing Director	5,266	3,841	3,421	420	527	(4)	(110)	106	5,793	3,837	3,311	525	575
Infrastructure Support Services	39,643	29,852	29,965	(112)	57,077	38,541	38,907	(366)	96,720	68,393	68,871	(478)	0
Finance	4,227	3,168	3,095	73	(630)	(502)	(471)	(31)	3,597	2,666	2,625	42	50
ORG and HR Development	5,049	3,812	3,588	224	202	124	127	(3)	5,251	3,936	3,716	220	250
West Of Scotland Region Ce	0	0	339	(339)	973	356	17	339	973	356	356	0	0
Transformation+sustainability	1,433	1,075	964	111	84	43	9	34	1,516	1,117	973	145	200
Clinical and Non Clinical Support Services (Section 2)	68,184	50,806	49,958	847	55,682	36,348	36,401	(52)	123,866	87,154	86,359	795	1,415
Corporate Income (non RRL)	(2)	0	(0)	0	4,789	1,499	1,923	(425)	4,787	1,499	1,923	(425)	0
Corporate Reserves	329	0	0	0	(8,023)	(8,436)	0	(8,436)	(7,695)	(8,436)	0	(8,436)	(9,178)
Corporate Resource and Reserves	327	0	(0)	0	(3,235)	(6,938)	1,923	(8,861)	(2,907)	(6,938)	1,923	(8,861)	(9,178)
NHS A&A Total	491,710	366,353	362,664	3,688	472,765	330,852	338,486	(7,633)	964,475	697,205	701,150	(3,945)	637
Antcipated COVID Funding	0	0	0	0	0	0	0	0	0	0	0	0	0
NHS A&A Total	491,710	366,353	362,664	3,688	472,765	330,852	338,486	(7,633)	964,475	697,205	701,150	(3,945)	637

Appendix 2

Category	COVID Funds Issued £000	COVID Budget Apr to Dec £000	COVID Expenditure Apr to Dec £000
Additional Hospital Bed Capacity/Costs	8,801	8,595	8,782
Loss of Income	415	311	311
COVID-19 screening and testing for virus	858	614	414
Additional staff overtime and enhancements	1,166	975	985
Additional temporary staff spend - All Other	1,646	1,329	1,339
Medical Staffing	855	834	818
Additional temporary staff spend - Returning Staff	60	60	64
Additional temporary staff spend - Student Nurses & AHP	1,800	1,769	1,765
Ayrshire Hospice	792	792	792
Cost to 3rd Parties to Protect Services (where services are provided)	220	220	220
Personal protective equipment	344	326	328
Louisa Jordan costs	25	25	25
Equipment & Sundries	294	270	289
Deep cleans	323	298	306
Digital, IT & Telephony Costs	447	385	385
Staffing support, including training & staff wellbeing	0	0	1
HR Staff Hub	216	216	216
Public Health	695	389	389
Additional Temporary Staff - CNO Care Home Additional	13	13	13
Covid - Covid Vaccinations	32	32	32
Ph Covid Health Protection	7	7	7
Contact Tracing Costs	1,038	526	526
IPC Team	238	48	28
Reserves	(447)	0	0
Subtotal Health Board	19,837	18,033	18,035
East HSCP - Other	611	611	611
East HSCP - Community Hub	1,868	1,792	1,792
East HSCP - Student Nurses	170	170	170
East HSCP - Flu	901	901	901
North HSCP - Student Nurses	651	651	651
North HSCP - Various	871	871	871
North HSCP - Mental Health	161	0	0
South HSCP - Student Nurses	160	160	160
South HSCP - Biggart Beds	545	409	409
South HSCP - Various	404	392	392
Social Care Funding	18,327	13,069	13,069
Subtotal HSCPs	24,669	19,026	19,026
Subtotal Health Board and HSCPs	44,507	37,061	37,061
These figures exclude Planned Care, Urgent Care Redesign and Winter Planning.			

Appendix 3

Ref	Description	Baseline recurring £	Earmarked recurring £	Non-recurring £	Total £
2	Adjustment for 2019-20 recurring allocations	(642,418)			(642,418)
3	*Initial Baseline Allocation	762,442,000			762,442,000
4	COVID 19 funding for Integration Authorities			3,605,000	3,605,000
5	Scottish Living Wage Uplift			593,898	593,898
6	Covid-19 prescribing return of 19/20 funding			(1,427,000)	(1,427,000)
8	Board contribution to funding of PASS contract			(42,578)	(42,578)
19	TEC Funding to support Digital Programmes locally			70,972	70,972
21	Child Healthy Weight			109,300	109,300
30	Neonatal Expenses Fund allocation			28,008	28,008
32	Woodland View Unitary Charge		4,322,452		4,322,452
42	Hospice - Loss of Income			792,000	792,000
43	Improvement to Forensic medical health services Derek Lindsay			103,022	103,022
49	Family Nurse Partnership programme			978,000	978,000
52	Cancer access funding			738,000	738,000
54	Mobile MRI capacity			420,238	420,238
69	Type 2 Diabetes Framework			243,880	243,880
72	eHealth Strategic Allocation			1,331,889	1,331,889
73	Integrated Primary & Community Care Fund			591,200	591,200
214	Social Care Sustainability - Tranche 2			1,803,000	1,803,000
228	Hospital Eye Services - community optometry costs			181,000	181,000
229	Support for endoscopy recovery and backlog clearance			187,425	187,425
238	Advanced AHPs for acute services	138,000			138,000
239	Fetal Alcohol Advisory Support Team			205,494	205,494
240	Breastfeeding Projects year 3			193,891	193,891
271	Public Dental Service		1,950,000		1,950,000
278	Public Health - Test & Protect programme			258,270	258,270
279	Covid Social Care Sustainability Support for las			2,400,000	2,400,000
284	Outcomes Framework		4,366,046		4,366,046
292	Primary Care Improvement Fund 2020-21 - Tranche 1		3,482,952		3,482,952
295	PFG Commitment - School Nursing Service Posts - Tranche 1			138,000	138,000
328	NSS Riskshare			(4,059,381)	(4,059,381)
329	HPV - top-slice			(280,939)	(280,939)
335	2020/21 PFG - Local Improvement Fund			1,057,453	1,057,453
336	2020/21 DDTF ADP Funding			216,641	216,641
341	Pre-registration pharmacists - top-slice		(173,168)		(173,168)
348	National Cancer Strategy			110,321	110,321
349	GP Premises Funding			110,899	110,899
360	Type 2 Diabetes Framework			70,220	70,220
361	Implementation of Excellence in Care			89,500	89,500
368	Primary Medical Services		61,574,000		61,574,000
373	Perinatal Funding Bid - 2020/21			195,702	195,702
378	Scottish Trauma Network Tranche 1 (70%)		352,987		352,987
382	NHS Research Scotland infrastructure			452,000	452,000
399	SLA Children's Hospices Across Scotland			(442,748)	(442,748)
400	COVID-19 Q1-4 Funding Allocation			31,052,000	31,052,000
401	Test & Protect programme - adjustment to 278			(258,270)	(258,270)
402	Mental Health Strategy Action 15 Workforce - First Tranche			964,695	964,695
405	Primary Care Out of Hours Funding			368,957	368,957
413	Preparing for Winter 2020/21			715,776	715,776
434	Mental Health Outcomes Framework		1,492,428		1,492,428
437	Combat Stress - Specialist Mental Health Services			1,424,090	1,424,090
438	Veterans First Point			104,962	104,962
472	Rephasing of prior year funding			1,597,000	1,597,000
481	Covid-19 additional funding for GPs			1,427,152	1,427,152
482	£20m (2018-19) tariff reduction to global sum		(1,391,389)		(1,391,389)
483	£20m (2019-20) tariff reduction to global sum		(1,550,290)		(1,550,290)
484	£25m (2020-21) tariff reduction to global sum		(1,934,600)		(1,934,600)
490	6 Essential Actions - Building on Firm Foundations			494,402	494,402
491	Redesign of Urgent Care			726,845	726,845
494	New Medicines Fund		5,833,206		5,833,206
550	1st & 2nd quarter payments for OU students - year 20/21			137,500	137,500
572	Value Improvement Fund projects			30,564	30,564
588	Realistic Medicine Clinical Lead and Programme Manager posts			60,000	60,000
589	NHS Emergency Public Health research			43,622	43,622
596	Mobile CT Capacity			339,503	339,503
597	Mobile MRI Capacity			196,265	196,265
600	General Practice Digital Improvement 2020-21			147,583	147,583
606	Q2-4 Primary Care and Mental Health Covid-19			558,244	558,244
607	Social Care- Additional Covid Funding			1,330,694	1,330,694
623	Disestablishment of 4 year GPST programme			270,300	270,300
747	GJNH - Top slice adjustment - Boards SLA's			(1,027,920)	(1,027,920)
774	Contribution to Global Sum		(203,680)		(203,680)
775	2020/21 Local Improvement Fund Tranche 2			197,000	197,000
784	PCIF Tranche 2		1,651,000		1,651,000
785	Adult social care winter plan			5,060,000	5,060,000
786	ASC Nurse Director support IPC			511,520	511,520
792	Carry forward of core revenue surplus 2019-20			455,000	455,000
802	District Nurse posts		164,555		164,555
	Other smaller allocations	(75,109)	21,377	558,936	505,204
	Total	761,862,473	79,957,876	58,508,997	900,329,346

			Appendix 4
Category	Recurring £	Non Recurring £	Total £
FHS Non Cash Limited	49,308,148		49,308,148
Non-core DEL		5,900,000	5,900,000
Capital Sacrifice		2,968,000	2,968,000
Primary Care Transformation Fund	2,413,796	(400,727)	2,013,069
Ame Impairments		2,000,000	2,000,000
EACH PFI ODEL		1,277,777	1,277,777
Woodland Depreciation ODEL		927,505	927,505
Action 15 Mental Health Strategy		531,297	531,297
COVID-19		500,000	500,000
FHS COVID		372,848	372,848
Depreciation Donated Assets		350,000	350,000
Shingles 20/21 (6mths)		231,500	231,500
R&d Allocation		193,000	193,000
Distinction Awards	162,506		162,506
Secondment J Copeland		90,000	90,000
Attend anywhere scale up		74,000	74,000
Capital Grants		65,000	65,000
Scottish trauma network (30%)	38,632		38,632
Carers Programme	15,800		15,800
Msk Decution Nr		(25,175)	(25,175)
Discovery Top Slice	(41,599)		(41,599)
Scotstar Deduction Nr		(359,832)	(359,832)
Pet Scan Deduction Nr		(587,547)	(587,547)
AME Provisions		(892,496)	(892,496)
NDC Top slice		(966,687)	(966,687)
Total	51,897,283	12,248,463	64,145,746

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	1,468	468
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)
Total	18,593	11,244	(7,349)