

NHS Shetland

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| Meeting: | Shetland NHS Board |
| Meeting date: | 13 December 2022 |
| Agenda reference: | Board Paper 2022/23/46 |
| Title: | 2022-23 Financial Performance Management Report Update – Month 7, October 2022 |
| Responsible Executive/Non-Executive: | Colin Marsland, Director of Finance |
| Report Author: | Colin Marsland, Director of Finance |

1 Purpose

This is presented to the Board for:

- Awareness

This report relates to:

- Annual Operating Plan

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

- Safe
- Effective
- Person Centred

2 Report summary

2.1 Situation

The purpose of this paper advises the Board of the expenditure against Revenue Resource Limit at month seven, October, for 2022-23.

It highlights financial issues to manage these to ensure the year-end out-turn meets both the Board's statutory obligation to breakeven and corporate objective to provide best value for resources and deliver financial balance.

Board is asked to note the position at month seven, October 2022, is £2.42m over spent.

There are underlying work force pressures in our local service models causing this over spend. These will need addressed in 2022-23 if statutory obligation is to be met. Board has advised the Scottish Government our yearend forecast currently is £4.0m over spent.

2.2 Background

In 2022-23, whilst addressing local issues to manage living with Covid-19, NHS Boards are still required to achieve a year end balanced financial position in-line with statutory financial obligation under section 85 of the National Health Services (Scotland) ACT 1978.

The Board agreed the 2022-23 annual financial and medium term plan on 24 June 2022. The summary financial points at month seven are:

- Appendix A, financial summary statement shows a £2.42m over spend year to date, this represents a 5.65% over spend on the year to date plan;
- Appendix A, as outlined in the financial summary statement shows the primary cause of the deficit is pay at £1.55m over spent;
- Appendix B, identifies the plan of how £3.07m efficiency savings target for 2022-23 will be delivered in full;
- Appendix B, though identifies that only 20% of that plan is recurrent; and
- Appendix C, NHS Shetland confirmed funding allocation at £64.1M.

2.3 Assessment

2.3.1 Patient Care

Patient care is being maintained by the use of locum and agency staff to ensure the Board maintains safe staffing levels in essential services.

Long term sustainable clinical staffing models remains a top priority to address as will provide more effective and efficient use of resources leading to better overall outcomes. This should also improve the ability to create our objective of patient centred care through ensuring sufficient organisational capacity and resilience.

2.3.2 Workforce

For the Board to achieve a balanced financial position in 2022-23 and beyond, the issue of sustainable clinical staffing models remains a top priority to address. The locum and bank staff though are being deployed to maintain safe staffing levels in essential services. This is to ensure a safe patient centred service exist and whilst managing clinical risk.

Summary of these costs are highlighted in Table 1.

| | Medical Staff £000's | Nursing / Other £000's | Total £000's |
|-------------------------------|-------------------------|---------------------------|-----------------|
| Acute and Specialist Services | 819 | 175 | 994 |
| Community Health | 990 | 69 | 1,059 |
| Total | 1,809 | 244 | 2,053 |

Until there is recruitment to fill the substantive GP vacancies both in our and out of hours, Consultant vacant posts in Mental Health, General Medicine and Anaesthetic Services and Nursing there will be continuing cost pressures arising from additional costs incurred. Recruitment to these post may be challenging but will be essential to successfully resolve this resource pressure. Alternatively internally funding these costs further increases the

budgeted resource gap between income and expenditure. This would increase the level of efficiency savings required to be made to ensure there is a balanced financial plan per statutory obligation to breakeven.

At month 7 the actual expenditure on locum and agency staff totals £5.0m. The summary split of this is shown in Table 2. Staff vacancies fund part of these costs along with Covid-19 and planned care resources as outlined in Table 2. This creates the cost pressure identified in Table 1.

| Staff Group Analysis | Cost | Funding Via Vacancies | Funding via Other Route | Net Cost |
|------------------------------|--------------|-----------------------|-------------------------|--------------|
| | £000's | £000's | £000's | £000's |
| Consultant Locums | 1,603 | 702 | 13 | 888 |
| Consultant Agency | 470 | | 247 | 223 |
| Agency Nursing | 1,472 | 115 | 1,130 | 227 |
| Agency General Practitioners | 978 | 253 | 72 | 698 |
| Other Staff Groups | 342 | 70 | 262 | 17 |
| Grand Total | 5,008 | 1,197 | 1,758 | 2,053 |

However the current staff model are potentially at risk to changes in workforce life style choices that may no longer value a traditional full-time post. Also may be looking for opportunities to work globally, have more time for pursuits outside of work and not to work an on-call rota that has a high frequency commitment as our current local practice.

There is also a national shortage of staff in several disciplines and we are competing with other NHS Bodies for same pool of staff. Unique selling point of why Shetland is required to be articulated to identify NHS Shetland from other NHS bodies as potential employer. Appropriate staff training and development included within national professional training schemes to address skill needs in a remote and rural setting can assist in the medium to longer term it will not address the immediate short-term.

The total over spend on staff expenditure costs though is £0.5m less than the actual cost pressure caused by locum and agency costs. This is primarily due to vacant posts not backfilled and recharges for staff working with other Boards. The 2022-23 financial plan assumed there would a £0.6m non-recurring efficiency saving gain from vacant posts. At month 7 this assumed £0.35m cost avoidance from not filling posts. Therefore the level of costs avoided from staff vacancies not filled via locum and agency staff is slightly more than that assumption.

2.3.3 Financial

Chart 1 below illustrates the monthly position of expenditure incurred against the Board's resources available as set out in our approved budgets.

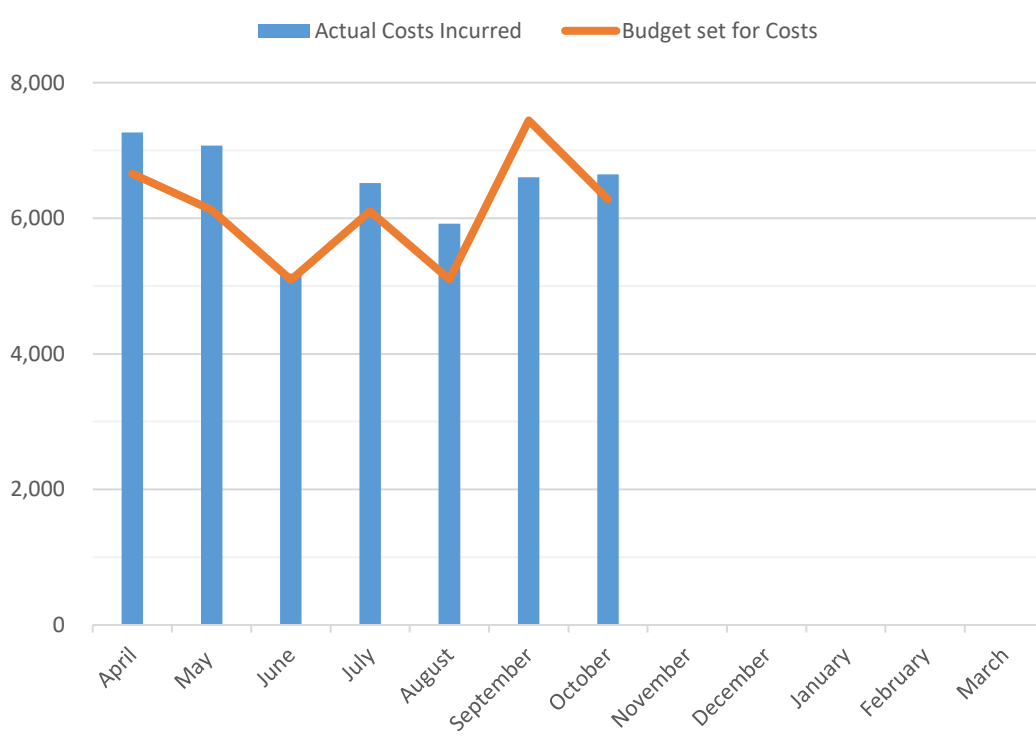
This shows that expenditure is usually greater than available resources in each month primary due to use of locum and agency staff.

In month 7 there is an over spend caused by the use of staff engaged outside standard NHS terms and conditions and under performance in the delivery of efficiency savings in month.

The main non pay over spend as at month 7 is £0.35m cost pressure arising from the travel and accommodation expenses associated with temporary visiting staff.

In non-pay there is an offset under spend of £0.1m in patient travel costs. This relates to number travelling off island being lower than historic levels as services off island not yet fully re-mobilised to pre-covid-19 levels up to at least July. August and September though were both closer to the norm. Each year Loganair increase their tariff from 1 December and use the July RPI value as the basis for the uplift. In July 2022 the RPI was 12.3%. Loganair have advised their intent to lift the NHS tariff by 12.3%. The three island Boards met Loganair on 9 November to discuss the tariff increase.

Chart 1: Performance Analysis of the Monthly Actual Expenditure to Budget



Living with the Covid-19 phase still maintains a key issue for the Board to address as part of our continuing responsibility to ensure public health and well-being locally. However whilst doing this it still remains essential for the Board longer-term financial sustainability that there is a focus to address the underlying gap and the future annual target projected efficiency savings, at 3.0% in-line with Scottish Government policy.

Plans are to be developed to implement the principles arising out of the Clinical Strategy review. These schemes to implement pathway developments need to take due recognition of resource constraints in both finance and staff with appropriate skills. To achieve the 2022-23 annual target of just over £3.07m we require to be achieving £256k each month as illustrated in chart 2. Up to month 4 the year to date target has been met however from month 5 this has not been the case. Savings recognised are

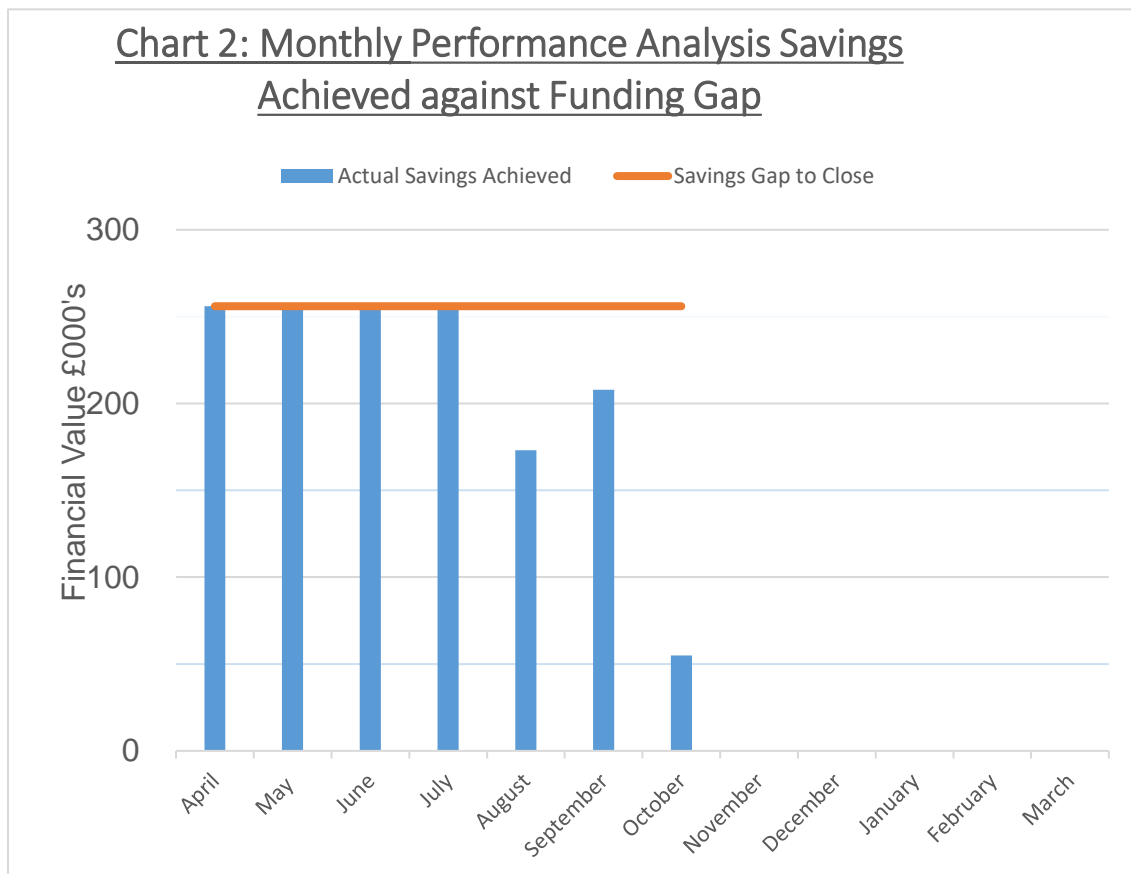
mainly due to the phasing of non-recurrent financial technical issues gains whilst work to address the outstanding balance due in the current year occurs.

As identified above there has been staff vacancies are in-line with assumed vacancy factor in the efficiency savings plan. However budgets have not been offset.

In line with other Boards presentations there is further two non-recurrent financial measures that will assist in achieving the annual planning target for efficiency savings:

1. National Insurance reduction in the rate by 1.25% from November 2022; and
2. Movement in the annual leave outstanding accrual.

Recurrent schemes currently in place have an annual value that total £398.7k, Table 5. This is only 13.0% of the annual target. Therefore at present it is extremely likely there will be a balance of unachieved savings being carried in to 2023-24. The current plan, Table 6, if delivered only amounts to 20.3% of the total required.



2.3.4 Risk Assessment/Management

There is risk to the sustainability of the Board if the proposed sustainable models of care and pathways developed cannot attract sustainable level of suitably qualified staff.

Redesign of pathways that need to occur in line with Board and partners aims to deliver locally set objectives need to ensure staffing models are realistic and recruitment plans are reviewed and put in place for successful appointment to key vacant posts.

Ensuring there is sufficient organisational capacity and resilience within our available resources is a challenge that needs to be met.

2.3.5 Equality and Diversity, including health inequalities

An impact assessment has not been completed because this has no immediate implications for the Board's overall compliance. However any significant action plans to address either short-term or underlying issues will require an EQIA to be undertaken.

2.3.6 Other impacts

Plans to address issues raised will need consultation and engagement with a number of stakeholders

2.3.7 Communication, involvement, engagement and consultation

No communication and consultation has taken place prior to submission to Board.

2.3.8 Route to the Meeting

The draft Month 7 report was considered by EMT. However this report reflects latest information available so has been updated primarily in relation to efficiency savings.

2.4 Recommendation

- **Awareness –**

This report is for Board to stimulate discussion on our collective forward actions to ensure sustainable local healthcare provision for our community here in Shetland.

There are four action that EMT on behalf of the Board will need to review and address in the short and medium term:

Strategic:

1. How recruitment plans and process can be put in place to successful recruit to the key vacant posts;
2. Identify recurring projects to address the recurrent savings targets public bodies are expected to achieve each year in each of the next 3 years operating plan;

Operational:

3. Identify projects to address the recurrent savings targets public bodies are expected to achieve each year: and
4. Actions to address the current over spends and recovery plan to break even.

3 List of appendices

The following appendices are included with this report:

- Appendix No A , 2022–23 Financial Statement Year to date Out-turn at Month 7
- Appendix No B, Efficiency Savings Plan 2022-23
- Appendix No C, NHS Shetland 2022–23 Scottish Government Allocation Received

Appendix A

NHS Shetland

2022–23 Financial Statement Year to date Out-turn at Month 7

| | Annual Budget | Year to Date Budget as at Month 7 | Expenditure at Month 7 | Variance |
|-----------------------------|---------------|-----------------------------------|------------------------|--------------|
| | 2022–23 | 2022–23 | 2022–23 | 2022–23 |
| Funding Sources | | | | |
| Core RRL | £55,132,137 | £32,160,413 | £32,160,413 | £0 |
| Earmarked | £7,121,139 | £4,153,998 | £4,153,998 | £0 |
| Non Recurrent | £9,053,710 | £5,345,416 | £5,345,416 | £0 |
| AME Depreciation | £1,873,651 | £1,113,905 | £1,113,905 | £0 |
| AME Other | £56,000 | £20,895 | £20,895 | £0 |
| Other Operating Income | £4,127,363 | £3,054,847 | £3,168,086 | £113,239 |
| Gross Income | £77,364,000 | £45,849,474 | £45,962,713 | £113,239 |
| Resource Allocations | | | | |
| Pay | £42,989,684 | £26,204,560 | £27,750,609 | (£1,546,049) |
| Drugs & medical supplies | £8,667,769 | £4,684,419 | £4,641,921 | £42,498 |
| Depreciation | £1,873,651 | £1,113,905 | £1,143,518 | (£29,613) |
| Healthcare purchases | £13,485,196 | £7,881,449 | £7,884,652 | (£3,203) |
| Patient Travel | £1,997,026 | £1,147,487 | £1,046,342 | £101,145 |
| FMS Expenditure | £1,267,361 | £679,170 | £664,598 | £14,572 |
| AME Other Expenses | £56,000 | £20,895 | £20,895 | £0 |
| Other Costs | £8,369,058 | £4,449,995 | £5,229,607 | (£779,612) |
| Gross expenditure | £78,705,745 | £46,181,880 | £48,382,142 | (£2,200,262) |
| Funding Gap | (£1,341,745) | (£332,406) | (£2,419,429) | |

Appendix A continued

| Shetland NHS Board Financial Position as at the end of October 2022 | WTE | | Annual Budget | 2022-23 Month 7 Position | | |
|---|---------------|---------------|--------------------|--------------------------|--------------------|-------------------------|
| | Budget | Year to Date | | Budget | Actual | Variance (Over) / Under |
| Acute and Specialist Services | 252.48 | 272.08 | £19,047,304 | £11,732,506 | £13,447,066 | (£1,714,560) |
| Community Health and Social Care | 261.61 | 239.62 | £24,037,278 | £13,537,797 | £14,544,336 | (£1,006,539) |
| Commissioned Clinical Services | 3.77 | 3.74 | £13,478,561 | £7,678,173 | £7,383,706 | £294,467 |
| Sub-total Clinical Services | 517.86 | 515.43 | £56,563,143 | £32,948,476 | £35,375,108 | (£2,426,632) |
| | | | | | | |
| Dir Public Health | 27.94 | 44.99 | £1,851,483 | £1,382,073 | £1,317,444 | £64,629 |
| Dir Finance | 17.57 | 16.83 | £1,240,411 | £710,611 | £633,787 | £76,824 |
| Reserves | 0.00 | 0.00 | £1,604,631 | (£1,027,331) | (£1,179,475) | £152,144 |
| Medical Director | 8.04 | 7.62 | £509,888 | £290,327 | £262,322 | £28,005 |
| Dir Human Res & Support Services | 38.49 | 39.07 | £3,116,910 | £1,853,231 | £1,946,707 | (£93,476) |
| Head of Estates | 76.69 | 81.88 | £5,155,667 | £4,749,995 | £4,956,587 | (£206,592) |
| Office of the Chief Executive | 24.34 | 21.24 | £3,194,504 | £1,887,243 | £1,901,574 | (£14,331) |
| Overall Financial Position | 710.93 | 727.06 | £73,236,637 | £42,794,625 | £45,214,054 | (£2,419,429) |

Appendix A continued

Table 2: Shetland Health Board: Monthly Analysis of Expenditure versus Budget for 2022–23—Source data used in respect of Chart 1

| | April | May | June | July | August | September | October | November | December | January | February | March |
|-------------------------|-------|---------|---------|---------|---------|-----------|---------|----------|----------|---------|----------|-------|
| | £000s | £000s | £000s | £000s | £000s | £000s | £000s | £000s | £000s | £000s | £000s | £000s |
| Actual costs incurred | 7,266 | 7,070 | 5,185 | 6,521 | 5,922 | 6,603 | 6,647 | | | | | |
| Budget set for costs | 6,658 | 6,122 | 5,091 | 6,106 | 5,097 | 7,443 | 6,278 | | | | | |
| Surplus/ Deficit £ | (608) | (948) | (94) | (415) | (825) | 840 | (369) | | | | | |
| Surplus / Deficit % | -9.1% | -15.5% | -1.8% | -6.8% | -16.2% | 11.3% | -5.9% | | | | | |
| Year to date variance £ | (608) | (1,556) | (1,650) | (2,065) | (2,890) | (2,050) | (2,419) | | | | | |
| % Year to date variance | -9.1% | -12.2% | -9.2% | -8.6% | -9.9% | -5.6% | -5.7% | | | | | |

Appendix A continued

Table 3: Covid-19 Response Plan Financial Summary

| Covid-19 Impact Summary | YTD | | | | Forecast | | | |
|-------------------------|--------------|--------------|-----------|-------------|--------------|--------------|-----------|-------------|
| | Health Board | HSCP(s)— NHS | NHS Total | HSCP(s)— LA | Health Board | HSCP(s)— NHS | NHS Total | HSCP(s)— LA |
| | £000s | £000s | £000s | £000s | £000s | £000s | £000s | £000s |
| Additional costs | 1,044 | 1,286 | 2,330 | 485 | 1,300 | 2,040 | 3,340 | 684 |
| Offsetting reductions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unachieved savings | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Covid-19 impact | 1,044 | 1,286 | 2,330 | 485 | 1,300 | 2,040 | 3,340 | 684 |

Appendix B

Efficiency Savings Plan and Performance

Table 4: Shetland Health Board: Monthly Performance Analysis Savings Achieved versus Funding Gap for 2022–23—Source data used in Chart 2

| | April | May | June | July | August | September | October | November | December | January | February | March |
|-------------------------|-------|-------|-------|-------|---------|-----------|---------|----------|----------|---------|----------|-------|
| | £000s | £000s | £000s | £000s | £000s | £000s | £000s | £000s | £000s | £000s | £000s | £000s |
| Actual savings achieved | 256.0 | 256.0 | 256.0 | 256.0 | 173.0 | 208.0 | 55.0 | | | | | |
| Savings gap to close | 256.0 | 256.0 | 256.0 | 256.0 | 256.0 | 256.0 | 256.0 | 256.0 | 256.0 | 256.0 | 256.0 | 256.0 |
| Surplus/ Deficit £ | 0 | 0 | 0 | 0 | (83) | (48) | (201) | | | | | |
| Surplus / Deficit % | 0.0% | 0.0% | 0.0% | 0.0% | (32.4%) | (18.8%) | (78.5%) | | | | | |
| Year to date variance £ | 0 | 0 | 0 | 0 | (83) | (131) | (332) | | | | | |

Appendix B continued

Table 5: 2022–23 Efficiency Savings Delivery Performance Analysed by Management Service Areas

| Shetland Health Board Savings Plan 2022–23 | | Recurring Savings | | | | Non-Recurring Savings | |
|---|----------------------------------|---------------------------------------|--------------------------------|------------------------|------------------------|--------------------------------|------------------------|
| Area | Lead Officer | Original Directorate target £000's | Potential Identified £000's | Achieved YTD £000's | Achieved FYE £000's | Potential Identified £000's | Achieved YTD £000's |
| Acute Services | Director of Nursing | 676.7 | 100.4 | 41.2 | 70.7 | 140.0 | 10.1 |
| Community Services | Director of Health & Social Care | 382.3 | 250.1 | 34.5 | 60.4 | 142.9 | 46.8 |
| Off Island Healthcare | Director of Finance | 0.0 | 262.1 | 152.9 | 262.1 | 0.0 | 0.0 |
| Public Health | Director of Public Health | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Human Resources | Director of Human Resources | 26.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Chief Executive | Chief Executive | 10.6 | 4.0 | 0.0 | 0.0 | 41.7 | 0.0 |
| Medical Director | Medical Director | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Estates | Head of Estates | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Finance | Director of Finance | 0.0 | 5.6 | 3.3 | 5.6 | 0.0 | 0.0 |
| Board Wide / Reserves | Director of Finance | 1,975.6 | 0.0 | 0.0 | 0.0 | 2,130.1 | 1,170.6 |
| Overall Board Targets for 2022–23 | | 3,071.8 | 622.2 | 231.9 | 398.8 | 2,454.7 | 1,227.5 |
| Overall Target Achieved in 2022–23 (YTD) | | 1,459.4 | | | | | |
| Overall Target Achieved in 2022–23 (FYE) | | 398.8 | | | | | |

Appendix B continued

Table 6: 2022-23 Efficiency Savings Plan

| Recurring Efficiency Savings Proposals | Planning | Low Risk | Medium Risk | High Risk | Commentary |
|---|----------------|----------------|---------------|----------------|---|
| | £ | £ | £ | £ | |
| Off Island Patient Pathways Redesign to Shetland | 100,000 | 70,679 | | 29,321 | Increase in off island activity avoided partly caused by increase in activity that declined during Covid-19 e.g. Pre-assessment clinic and other initiatives. |
| Acute Services Miscellaneous Efficiency Savings | 400 | 400 | | 0 | From Z03102 submission from Budget Template |
| Pharmacy Drugs Primary Care Tariff Adhustment | 57,057 | 57,057 | | 0 | Based upon 50% of £30m tariff deduction that took place on 1 April 2022 share being in line with Board share of Prescribing NRAC |
| Pharmacy Drugs: Acute Services Procurement and other Controls | 50,000 | | 50,000 | 0 | Based upon 2021-22 out-turn underspend variance. Actual cause of out-turn asked Director of harmacy to establish with Procurement Team |
| Pharmacy Drugs: High cost drugs swaps | 49,000 | | | 49,000 | MS Drug alternative more cost effective drug being released. MS Drug spend in 2021-22 was £343,133 accounts for 44% of Homecare Drugs. There are aslso other drugs that can potentially be subject to a generic alternative switch. |
| Directly Provided CHCP Services: Community Nursing | 94,054 | 3,354 | | 90,700 | A combination of the Skerries and Fetlar changed models |
| Estates & Facilities | 4,000 | | 4,000 | 0 | Facilities Liquid Soap switch to Foam Soap |
| Finance | 5,571 | 5,571 | | 0 | Bank charges, recognition of contract reduction savings from prior year change. |
| Off Island Commissioned Healthcare Savings Contracts | 112,077 | 112,077 | | 0 | Contract activity adjustments on 3 year rolling basis |
| Off Island Commissioned Healthcare Savings Other | 150,000 | 150,000 | | 0 | NCA reset based on last year. Degree of risk but last 3 years under spent this budget by at least this value |
| Overall Total Recurring Efficiency Savings | 622,159 | 399,138 | 54,000 | 169,021 | Plan only Equates to 20.3% of the Overall |

Appendix B continued

Table 6: 2022-23 Efficiency Savings Plan

| <u>Non-recurring Efficiency Savings Proposals</u> | <u>LDP Plan</u> | <u>Low Risk</u> | <u>Medium Risk</u> | <u>High Risk</u> | <u>Commentary</u> |
|--|------------------------|------------------------|---------------------------|-------------------------|--|
| | <u>£</u> | <u>£</u> | <u>£</u> | <u>£</u> | |
| Staff Vacancy Factor Cost Reduction | 524,000 | | 524,000 | 0 | Based upon non -recurring efficiency savings in prior years |
| Acute Off Island Patient Pathways Redesign to Shetland Non Recurring | 140,000 | 17,000 | 63,000 | 60,000 | Assumes 350 patient journeys avoided by Vanguard Unit 3 month extension and visiting MRI Scanner |
| Community Services Non recurring plans | 76,000 | 76,000 | | 0 | Staff vacancy factor |
| Chief Executive Non Recurring Plan: | 41,708 | | | 41,708 | From Chief Executive budget setting template |
| Finance Non Recurring Plan | 658 | 658 | | 0 | Procurement savings achieved |
| Other Technical Adjustments | 220,864 | 220,864 | | 0 | Balance sheet review of accruals |
| Technical Financial Gains Balance Sheet | 763,256 | 763,256 | | 0 | Accruals referenced by External Audit in ISA260. |
| Technical Financial Gains Part 3 | 186,198 | 186,198 | | 0 | Balance sheet review of accruals |
| National Insurance - Technical Adjustment November to March | 111,980 | 111,980 | | 0 | Impact on budget of 1.25% reduction in National Insurance rate from November 2022 |
| Technical Financial Gains Balance Sheet Movement Annual Leave | 390,000 | | 390,000 | 0 | Movement comparing 2018-19 to 2021-22 value adjusted for wage inflation |
| Overall Total Non Recurring Efficiency Savings | 2,454,664 | 1,375,956 | 977,000 | 101,708 | Equates to 79.8% of the annual total |
| Overall Total Efficiency Savings in Plan | 3,076,823 | 100.2% | | | |
| Excess to Overall Total Planning Required Target | 5,040 | 0.2% | | | |

Appendix C

NHS Shetland 2022–23 Scottish Government Allocation Received

| Month | Narrative | Baseline | Earmarked | Non-recurring | AME | Net Running Total |
|-----------|--|-------------|------------|---------------|-----|-------------------|
| June | Baseline allocation | £56,991,000 | - | - | - | £56,991,000 |
| June | 2021-22 Recurring Allocation - Adjustment | £34,930 | - | - | - | £57,025,930 |
| June | Long Covid Support Fund | - | - | £9,573 | - | £57,035,503 |
| July | Naloxone for Police Scotland officers | - | - | £1,820 | - | £57,037,323 |
| July | Two quarterly payments for OU students | - | - | £40,000 | - | £57,077,323 |
| August | Outcomes Framework | - | £540,014 | - | - | £57,617,337 |
| August | Child Death Review | - | £3,969 | - | - | £57,621,306 |
| August | Local Development aligned with Digital Health Strategy | - | - | £211,354 | - | £57,832,660 |
| August | Primary Care Improvement Fund - Tranche 1 | - | £364,828 | - | - | £58,197,488 |
| August | Recovery of cancer waiting times | - | - | £47,794 | - | £58,245,282 |
| August | Urgent and Unscheduled Care Collaborative | - | - | £170,000 | - | £58,415,282 |
| August | Addressing inequalities in access and uptake for screening | - | - | £3,107 | - | £58,418,389 |
| September | Addressing inequalities in access and uptake for screening | - | - | £7,272 | - | £58,425,661 |
| September | PASS contract - Board contribution | - | -£2,747 | - | - | £58,422,914 |
| September | Local Development aligned with DHAC Strategy | - | - | £12,629 | - | £58,435,543 |
| September | Vitamins for pregnant women and children | - | - | £1,972 | - | £58,437,515 |
| September | Best Start Implementation | - | - | £6,404 | - | £58,443,919 |
| September | Test & Protect - Tranche 1 | - | - | £347,000 | - | £58,790,919 |
| September | Variants and Mutations Plan | - | - | £12,000 | - | £58,802,919 |
| October | GDS element of the Public Dental Service | - | £2,891,312 | - | - | £61,694,231 |
| October | Integration Authorities - Multi-disciplinary teams | - | £117,000 | - | - | £61,811,231 |
| October | Primary Care Harmonisation | - | - | £1,200,000 | - | £63,011,231 |
| October | Funding for Bands 2-4 | - | - | £143,383 | - | £63,154,614 |
| October | Children's Hospices Across Scotland | - | - | -£33,456 | - | £63,121,158 |

| Month | Narrative | Baseline | Earmarked | Non-recurring | AME | Net Running Total |
|---------|---|----------|-----------|---------------|-----|-------------------|
| October | 2021-22 Surplus Brought Forward | - | - | £45,000 | - | £63,166,158 |
| October | Covid-19 Funding Envelopes 22-23 | - | - | £1,300,000 | - | £64,466,158 |
| October | Recruitment of NMAHPS by April 2023 | - | - | £22,500 | - | £64,488,658 |
| October | Band 8A funding: Implementation of the Health & Care Staffing Act | - | - | £36,850 | - | £64,525,508 |
| October | Realistic Medicine network and projects | - | - | £40,000 | - | £64,565,508 |
| October | Drug Tariff reduction | - | - | -£306,622 | - | £64,258,886 |
| October | HPV Labs | - | - | -£18,257 | - | £64,240,629 |
| October | BCE - NSSC Paediatric Intensive Care Unit | -£3,104 | - | - | - | £64,237,525 |
| October | BCE - NSSC Paediatric Renal Dialysis | -£14,655 | - | - | - | £64,222,870 |
| October | BCE - NSSC Hilar Cholangiocarcinoma | -£2,383 | - | - | - | £64,220,487 |
| October | NSD Riskshare | - | - | -£187,871 | - | £64,032,616 |
| October | Excellence in Care and eHealth Leads | - | - | £37,300 | - | £64,069,916 |
| October | Young Patients Family Fund | - | - | £26,472 | - | £64,096,388 |
| October | Dental Health Support Workers and Oral Health | - | - | £21,068 | - | £64,117,456 |