

# NHS Highland



**Meeting:** NHS Highland Board Meeting  
**Meeting date:** 31 March 2026  
**Title:** Finance Report – Month 10 2025/2026  
**Responsible Executive/Non-Executive:** Heledd Cooper, Director of Finance  
**Report Author:** Elaine Ward, Deputy Director of Finance

## Report Recommendation:

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

## 1 Purpose

This is presented to the NHS Highland Board for:

- Assurance

This report relates to a:

- Annual Operating Plan

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

Safe, Effective and Person Centred

This report relates to the following Strategic Outcome(s)

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

## 2 Report summary

### 2.1 Situation

This report is presented to enable discussion on the NHS Highland financial position at Month 10 (January) 2025/2026.

### 2.2 Background

NHS Highland submitted a financial plan to Scottish Government for the 2025/2026 financial year in March 2025. This plan presented an initial budget gap of £115.596m. When cost reductions/ improvements were factored in the net position was a gap of £55.723m. The Board received feedback on the draft Financial Plan which requested submission of a revised plan with a net deficit of no more than £40m. A revised plan was submitted in line with this request in June 2025 and this revised plan was accepted by Scottish Government.

The Board continues to be escalated at level 3 within the NHS Scotland Escalation Framework. Work continues internally and with the support of SG to improve the financial position by identifying opportunities and implementing new ways of working which will support a move to financial balance.

### 2.3 Assessment

At the end of January 2026 (Month 10) a year to date overspend of £46.089m is reported. A year end overspend of £44.600m is forecast at this time. An overspend of £25.017 within ASC is included in this forecast. The improvement from Month 9 reflects a reduction in national top slices and the contribution for CNORIS. The overall Board position has been mitigated in part by £10.000m of additional funding received from Scottish Government.

A review of delivery against targets for identified value and efficiency schemes has been undertaken with operational units now forecasting in line with V&E deliverables. Mitigating actions to close the gap between plan and forecast, previously reported, have been factored in to the central position.

### 2.4 Proposed level of Assurance

Substantial  
Limited

X

Moderate  
None


#### Comment on the level of assurance

It is only possible to give limited assurance at this time. The position reported aligns with the Scottish Government expected position but still presents a position which is significantly adrift from financial balance.

### **3 Impact Analysis**

#### **3.1 Quality/ Patient Care**

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

#### **3.2 Workforce**

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

#### **3.3 Financial**

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

#### **3.4 Risk Assessment/Management**

There is a risk associated with the ongoing delivery of the Value & Efficiency programme. The Board continues to review this position and seeks to develop further plans to generate cost reductions/ improvements and seek mitigating actions which support the current forecast.

#### **3.5 Data Protection**

There are no Data Protection risks associated with this report.

#### **3.6 Equality and Diversity, including health inequalities**

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

#### **3.7 Other impacts**

None

#### **3.8 Communication, involvement, engagement and consultation**

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

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

**3.9 Route to the Meeting**

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

- EDG
- FRPC

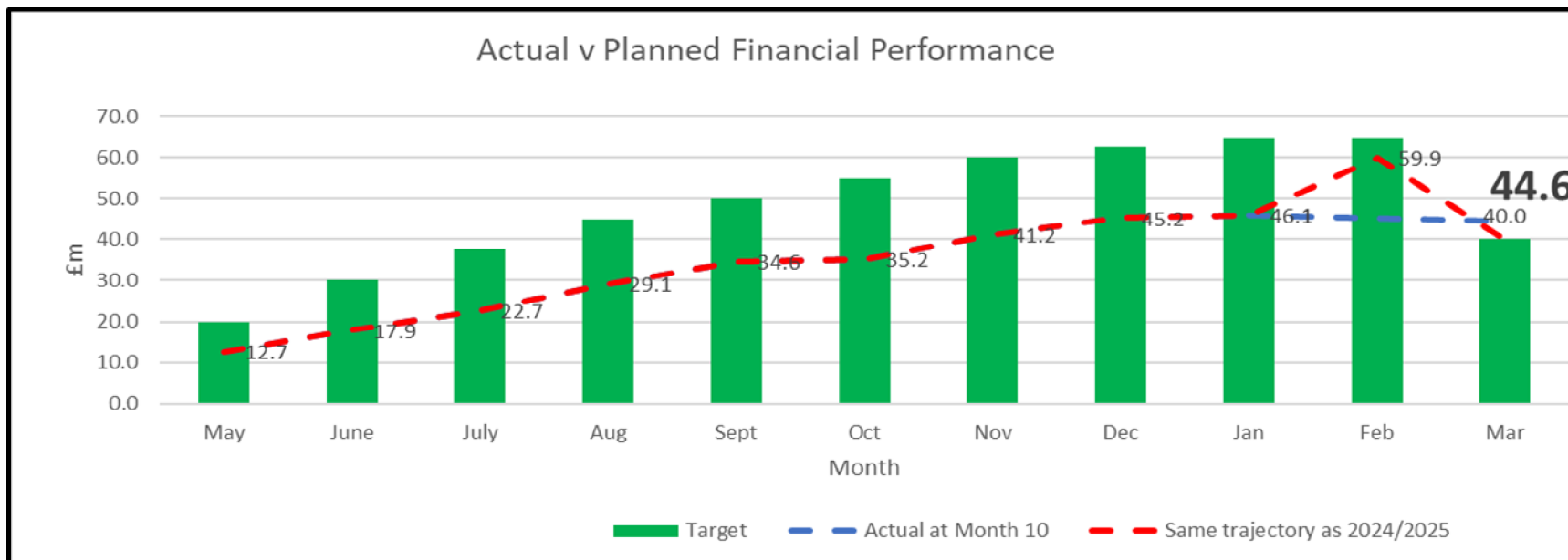
**4.1 List of appendices**

Finance Report – Month 10 (January) 2025/2026

# Finance Report –Month 10 (January) 2025/2026

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# MONTH 10 2025/2026 – JANUARY 2026



Target	YTD £m	YE Position £m
Delivery against Revenue Resource Limit (RRL) DEFICIT/SURPLUS	46.1	44.6
Deliver against plan DEFICIT/SURPLUS	18.9	4.6

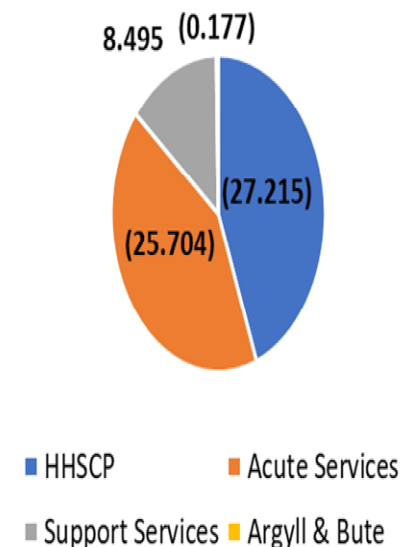
- No brokerage available in 2025/2026
- SG requested plan with a deficit no greater than £40m
- SG have previously confirmed that an allocation of £40m (non-repayable) will be made to cover the planned overspend
- Current forecast is £44.6m worse than RRL and £4.6m worse than requested by SG
- SG have agreed to provide a further £10m to support the Board position and this is reflected within the forecast

# MONTH 10 2025/2026 – JANUARY 2026



Current Plan £m	Summary Funding & Expenditure	Plan To Date £m	Actual To Date £m	Variance To Date £m	Forecast Outturn £m	Forecast Variance £m
1,353.124	<b>Total Funding</b>	1,082.806	1,082.806	-	1,353.124	-
	<b>Expenditure</b>					
512.848	HHSCP	426.499	450.128	(23.630)	540.063	(27.215)
345.065	Acute Services	286.411	307.681	(21.270)	370.769	(25.704)
188.771	Support Services	128.054	129.166	(1.112)	180.276	8.495
<b>1,046.685</b>	<b>Sub Total</b>	<b>840.964</b>	<b>886.976</b>	<b>(46.012)</b>	<b>1,091.108</b>	<b>(44.423)</b>
306.439	Argyll & Bute	241.842	241.920	(0.077)	306.616	(0.177)
<b>1,353.124</b>	<b>Total Expenditure</b>	<b>1,082.806</b>	<b>1,128.895</b>	<b>(46.089)</b>	<b>1,397.724</b>	<b>(44.600)</b>

Forecast Deficit by Operational Area



## MONTH 10 2025/2026 SUMMARY

- Year to date overspend of £46.089m reported.
- Year end position of £44.600m overspend forecast
- This forecast includes a further £10m of funding from SG to support the Board position.
- No longer assuming ASC will breakeven in the financial year – full ASC overspend included within position
- Mitigating actions, previously reported will close the gap between planned V&E deliverables and the current delivery forecast
- V&E slippage is now reported within operational areas with adjustment on the central forecast to bring in mitigating actions

# MONTH 10 2025/2026 – JANUARY 2026



## KEY RISKS/ ISSUES

- ASC – no plan agreed to support delivery of a breakeven position
- Delivery of the Value & Efficiency Cost Reduction/ Improvement programme
- SLA with NHS Greater Glasgow & Clyde
- Supplementary staffing – ongoing reliance due to system pressures and recruitment challenges
- ASC pressures – suppliers continuing to face sustainability challenges, NI impact on independent sector providers
- Potential impact associated with the cost of new drugs
- Financial impact of fragile services
- SLA Uplift
- Allocations less than anticipated



## MITIGATIONS

- Ongoing robust governance structures around agency nursing utilisation
- Sustainability funding received from SG
- Funding anticipated from Highland Council in respect of NI rate increase - reflected in Month 10
- SG have confirmed a £40m allocation will be available to enable delivery of a breakeven position at year end – based on delivery of a position in line with the financial plan
- An assessment of the overall position including slippage on the VEAG programme has identified balance sheet adjustments which will cover VEAG scheme slippage
- SG will provide £10.0m of additional support to reduce the forecast year end position – this is reflected in the month 9 position
- Reduced CNORIS contribution, additional New Medicines Funding and reduced top-slices reflected in Month 10 position

# MONTH 10 2025/2026 – JANUARY 2026



Summary Funding & Expenditure	Current Plan £m
<b>RRL Funding - SGHSCD</b>	
Baseline Funding	976.636
Baseline Funding GMS	5.291
FHS GMS Allocation	84.454
Supplemental Allocations	64.211
Non Core Funding	-
<b>Total Confirmed SGHSCD Funding</b>	<b>1,130.592</b>
<b>Anticipated funding</b>	
Non Core allocations	81.143
Core allocations	12.061
Total Anticipated Allocations	93.204
<b>Total SGHSCD RRL Funding</b>	<b>1,223.796</b>
<b>Integrated Care Funding</b>	
Adult Services Quantum from THC	141.522
Childrens Services Quantum to THC	(12.194)
Total Integrated care	129.328
<b>Total NHS Highland Funding</b>	<b>1,353.124</b>

## FUNDING

- £1,353.124m of funding confirmed at end of Month 10
- Further Planned Care Funding received (£1.736m) and £10.000m ton improve Board position reflected in Month 10 total

# MONTH 10 2025/2026 – JANUARY 2026



Current Plan £m	Detail	Plan to Date £m	Actual to Date £m	Variance to Date £m	Forecast Outturn £m	Forecast Variance £m	Locum/ Agency & Bank Spend	In Month £'000	YTD £'000
	<b>HHSCP</b>								
300.604	NH Communities	250.561	261.894	(11.333)	315.021	(14.417)	Locum	446	4,080
62.650	Mental Health Services	51.581	53.274	(1.693)	63.418	(0.767)	Agency (Nursing)	545	2,519
169.457	Primary Care	141.799	140.974	0.826	170.537	(1.080)	Bank	940	9,129
(19.864)	ASC Other includes ASC Income	(17.444)	(6.014)	(11.430)	(8.913)	(10.951)	Agency (Non Med)	-108	1,911
<b>512.848</b>	<b>Total HHSCP</b>	<b>426.499</b>	<b>450.128</b>	<b>(23.630)</b>	<b>540.063</b>	<b>(27.215)</b>	<b>Total</b>	<b>1,822</b>	<b>17,639</b>
	<b>HHSCP</b>								
326.077	Health	271.139	271.832	(0.692)	328.275	(2.198)			
186.771	Social Care	155.359	178.297	(22.937)	211.788	(25.017)			
<b>512.848</b>	<b>Total HHSCP</b>	<b>426.499</b>	<b>450.128</b>	<b>(23.630)</b>	<b>540.063</b>	<b>(27.215)</b>			

## HHSCP

- YTD overspend of £23.630m reported with this forecast to increase to £27.215m by the end of the financial year
- ASC overspend forecast at £25.017m – reflects known pressures, slippage on original V&E plan and additional NI funding confirmed from Highland Council
- Locum costs of £1.050m contributing to overspend within Primary Care
- Supplementary staffing costs of £17.639m incurred to date
- High cost out of area placements continue to impact on the Mental Health position

# MONTH 10 2025/2026 – ADULT SOCIAL CARE



Services Category	Annual Budget £000's	YTD Budget £000's	YTD Actual £000's	YTD Variance £000's	Outturn £000's	YE Variance £000's
Total Older People - Residential/Non Residential Care	65.023	54.589	58.097	(3.508)	69.569	(4.546)
Total Older People - Care at Home	40.188	33.585	38.293	(4.708)	45.800	(5.612)
Total People with a Learning Disability	53.448	44.772	48.144	(3.372)	57.942	(4.494)
Total People with a Mental Illness	11.370	9.162	8.133	1.029	9.633	1.738
Total People with a Physical Disability	10.267	8.605	9.450	(0.846)	11.219	(0.952)
Total Other Community Care	13.713	11.428	10.310	1.118	12.512	1.202
Total Support Services	(7.238)	(6.781)	5.468	(12.249)	4.511	(11.750)
Care Home Support/Sustainability Payments	0.000	0.000	0.401	(0.401)	0.603	(0.603)
<b>Total Adult Social Care Services</b>	<b>186.771</b>	<b>155.359</b>	<b>178.297</b>	<b>(22.937)</b>	<b>211.788</b>	<b>(25.017)</b>

## ADULT SOCIAL CARE

- YTD an overspend of £22.937m is reported with this forecast to increase to £25.017m by the end of the financial
- No direct support has been provided to cover the ASC deficit this year, but mitigations are in place to reduce the impact.
- NI funding received from Highland Council and reflected in the position
- £4.339m of supplementary staffing costs within in-house care homes are included within the year to date position

# MONTH 10 2025/2026 – ADULT SOCIAL CARE



## NHSH Care Homes Supplementary Staffing

Care Home	Month 10		Total YTD £000's
	Agency £000's	Bank £000's	
Ach an Eas	-	33	334
An Acarsaid	6	16	184
Bayview House	3	23	236
Grant House	10	7	255
Home Farm	47	8	644
Invernevis	12	14	286
Lochbroom	-	12	168
Mackintosh Centre	-	1	18
Mains House	38	7	425
Moss Park	61	5	781
Melvich	1	4	59
Pulteney	-	29	279
Seaforth	-	27	246
Strathburn	-	3	11
Telford	19	12	205
Wade Centre	-	22	205
<b>Total</b>	<b>198</b>	<b>223</b>	<b>4,339</b>

- Significant spend across a number of care homes – Home Farm, Mains House and Moss Park remain the highest spend areas
- Spend in Month 10 is £0.012m higher than in Month 9

# MONTH 10 2025/2026 – JANUARY 2026



Current Plan £000	Division	Plan to Date £000	Actual to Date £000	Variance to Date £000	Forecast Outturn £000	Forecast Variance £000
94.283	Medical Division	78.451	89.699	(11.247)	107.830	(13.547)
26.436	Cancer Services	21.380	23.297	(1.917)	28.219	(1.783)
79.571	Surgical Specialties	66.118	71.362	(5.245)	85.325	(5.754)
41.814	Woman and Child	35.042	35.701	(0.659)	42.893	(1.079)
50.064	Clinical Support Division	41.537	43.912	(2.375)	52.886	(2.822)
(9.209)	Raigmore Senior Mgt & Central Cost	(7.575)	(7.798)	0.223	(8.961)	(0.248)
30.208	NTC Highland	24.934	23.585	1.348	28.602	1.606
<b>313.166</b>	<b>Sub Total - Raigmore</b>	<b>259.887</b>	<b>279.759</b>	<b>(19.872)</b>	<b>336.792</b>	<b>(23.626)</b>
15.410	Belford	12.830	13.131	(0.301)	15.925	(0.515)
16.489	CGH	13.694	14.790	(1.097)	18.052	(1.562)
<b>345.065</b>	<b>Total for Acute</b>	<b>286.411</b>	<b>307.681</b>	<b>(21.270)</b>	<b>370.769</b>	<b>(25.704)</b>

## ACUTE

- £21.270m overspend reported ytd with this forecast that this will increase to £25.704m by the end of the FY
- Supplementary staffing continues to impact the financial position with £20.230m spend at end of Month 10
- £0.516m built into forecast in respect of non-compliant resident doctor rotas
- a further £0.809m of a pressure materialising from resident doctor expansion posts
- £0.481m deterioration in forecast from Month 9 – mainly due to deterioration in resident doctor costs

Locum/ Agency & Bank Spend	In Month £'000	YTD £'000
Locum	1,190	10,712
Agency (Nursing)	56	646
Bank	741	7,598
Agency (Non Med)	168	1,274
<b>Total</b>	<b>2,155</b>	<b>20,230</b>

# MONTH 10 2025/2026 – JANUARY 2026



Current Plan £m	Detail	Plan to Date £m	Actual to Date £m	Variance to Date £m	Forecast Outturn £m	Forecast Variance £m	Locum/ Agency & Bank Spend	In Month £'000	YTD £'000
	<b>Support Services</b>								
9.765	Central Services	8.989	10.842	(1.853)	12.264	(2.499)	Locum	3	30
30.503	Central Reserves	0.000	-	0.000	19.723	10.780	Agency (Nursing)	-	(55)
46.523	Corporate Services	37.674	34.902	2.772	43.814	2.708	Bank	365	2,735
54.833	Estates Facilities & Capital Planning	42.220	40.568	1.652	52.803	2.030	Agency (Non Med)	87	362
17.597	eHealth	14.545	15.701	(1.155)	19.338	(1.740)	<b>Total</b>	<b>454</b>	<b>3,071</b>
29.551	Tertiary	24.626	27.154	(2.528)	32.335	(2.784)			
<b>188.771</b>	<b>Total</b>	<b>128.054</b>	<b>129.166</b>	<b>(1.112)</b>	<b>180.276</b>	<b>8.495</b>			

## SUPPORT SERVICES

- YTD overspend of £1.1112m reported with this forecast to improve to a £8.495m underspend by the end of the financial year
- The receipt of ADEL funding and lower than anticipated utility costs continue to mask pressures relating to the cost of provisions within Estates, Facilities & Capital Planning
- Within eHealth further increases in the costs of service contracts continues to be the main driver for the overspend. These increases relate to above inflationary uplifts and increasing activity
- Out of Area Forensic Psychiatry costs, TAVI procedures, rheumatology drugs continue to drive the overspend within Tertiary
- Forecast has improved by £3.325m from Month 9

# MONTH 10 2025/2026 – JANUARY 2026



Current Plan £m	Detail	Plan to Date £m	Actual to Date £m	Variance to Date £m	Forecast Outturn £m	Forecast Variance £m
	<b>Argyll &amp; Bute - Health</b>					
162.937	Hospital & Community Services	135.590	136.933	(1.343)	164.313	(1.376)
21.138	Acute & Complex Care	17.608	17.794	(0.186)	21.451	(0.313)
13.069	Children & Families	10.886	10.992	(0.106)	13.191	(0.122)
45.780	Primary Care inc NCL	37.617	37.754	(0.137)	46.437	(0.657)
25.805	Prescribing	21.253	20.802	0.451	25.874	(0.069)
13.201	Estates	11.183	11.340	(0.156)	13.381	(0.180)
7.945	Management Services	6.404	6.121	0.283	7.665	0.280
18.532	Central/Public health	2.940	0.184	2.756	15.304	3.228
(1.968)	Central Held Savings	(1.640)	-	(1.640)	(1.000)	(0.968)
<b>306.439</b>	<b>Total Argyll &amp; Bute</b>	<b>241.842</b>	<b>241.920</b>	<b>(0.077)</b>	<b>306.616</b>	<b>(0.177)</b>

Locum/ Agency & Bank Spend	In Month £'000	YTD £'000
Locum & Agency Medical/GP	622	5,610
Agency (Nursing)	69	992
Bank	244	2,897
Agency (Non Med)	74	405
<b>Total</b>	<b>1,008</b>	<b>9,903</b>

## ARGYLL & BUTE

- Year to date overspend of £0.077m reported with this forecast to increase to £0.177m by the end of the financial year
- Supplementary staff continues to be a significant driver for the position – ytd spend £9.903m
- Out of Board cost per case charges and out of area long stay patient treatments continue to impact on the position - £2.807m
- Position does not reflect potential uplift for NHS Greater Glasgow & Clyde SLA
- £0.164m improvement in forecast from Month 9 due to increasing ongoing vacancies

# MONTH 10 2025/2026 – JANUARY 2026



## Forecast Reconciliation Month 9 - Month 10

Month 9 Forecast Overspend	50.043
CNORIS Reduction	0.600
New Medicines Funding	1.900
Top Slice Reduction	0.250
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	47.293
NI contribution from HC	1.660
Improvement on Prescribing	1.000
Movement in other areas	0.033
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Month 10 Forecast Overspend	<b><u>44.600</u></b>

- Forecast has improved by £5.440m from Month 9
- £4.410m relates to additional unanticipated funding and a reduction in national costs

# MONTH 10 2025/2026 – VALUE & EFFICIENCY



In the 2025–26 financial year, savings are reported on a risk-adjusted basis. This approach factors in the probability of risks impacting the achievement of the financial plan. The framework categorises risks into five types: Idea, Opportunity, Plans in Progress, Fully Developed, and Moved to Delivery.

## 2025-26 Value & Efficiency Plan (£'000)

Reduction Programmes - Area	100%			Risk Adjusted Forecast (RAF)			Savings Achieved				
	Allocated Target	Current Plan	Plan GAP	Allocated Target	Risk Adjusted Forecast (RAF)	Risk Adjusted Plan GAP	Allocated Target	Budget Savings Achieved	Cost Reductions Achieved	Total Savings Achieved	Current Savings GAP
Value & Efficiency - North Highland	22,291	18,881	-3,410	22,291	18,445	-3,845	22,291	8,851	6,136	14,987	-7,304
Value & Efficiency - Argyll & Bute	7,852	7,852	0	7,852	6,396	-1,456	7,852	5,360	0	5,360	-2,492
<b>Total Value &amp; Efficiency</b>	<b>30,143</b>	<b>26,733</b>	<b>-3,410</b>	<b>30,143</b>	<b>24,841</b>	<b>-5,301</b>	<b>30,143</b>	<b>14,211</b>	<b>6,136</b>	<b>20,347</b>	<b>-9,796</b>
Value & Efficiency - ASC	6,192	1,632	-4,560	6,192	1,407	-4,785	6,192	0	1,182	1,182	-5,010
<b>Total Value &amp; Efficiency incl ASC</b>	<b>36,335</b>	<b>28,365</b>	<b>-7,970</b>	<b>36,335</b>	<b>26,248</b>	<b>-10,087</b>	<b>36,335</b>	<b>14,211</b>	<b>7,317</b>	<b>21,529</b>	<b>-14,806</b>

The financial plan submitted to the Scottish Government includes a target of achieving 3% efficiency savings across both North Highland and Argyll & Bute.

This equates to a total Value & Efficiency savings goal of **£36.335m** for the FY 2025–26

There is currently a shortfall of **£7.970m (10.702m in M9)** between the 2025–26 savings target and current delivery plan at its 100% value.

# MONTH 10 2025/2026 – VALUE & EFFICIENCY RECURRING/ NON-RECURRING BREAKDOWN



2025-26 Value & Efficiency Plan (£'000)										
Reduction Programmes as per Area and Recurrence	Value at 100%			Risk Adjusted Forecast (RAF)			Savings Achieved			
	Current Plan	Recurrent	Non-Recurrent	RAF	Recurrent	Non-Recurrent	Allocated Target	Recurrent	Non-Recurrent	Current Savings GAP
% of the Plan	% Rec/Non-Rec vs Curr Plan	69%	31%	% Rec/Non-Rec vs RAF	71%	29%	% Achieved vs Target	41%	18%	
Value & Efficiency - North Highland	19,247	15,437	3,810	18,445	14,984	3,462	22,291	11,537	3,449	-7,304
Value & Efficiency - Argyll & Bute	7,852	3,384	4,468	6,396	2,646	3,750	7,852	2,610	2,750	-2,492
<b>Value &amp; Efficiency (North Highland)</b>	<b>27,099</b>	<b>18,821</b>	<b>8,278</b>	<b>24,841</b>	<b>17,630</b>	<b>7,212</b>	<b>30,143</b>	<b>14,147</b>	<b>6,199</b>	<b>-9,796</b>
Value & Efficiency - ASC	1,632	1,030	602	1,407	891	516	6,192	751	430	-5,010
<b>Total Value &amp; Efficiency incl ASC</b>	<b>28,731</b>	<b>19,851</b>	<b>8,880</b>	<b>26,248</b>	<b>18,520</b>	<b>7,728</b>	<b>36,335</b>	<b>14,899</b>	<b>6,630</b>	<b>-14,806</b>

The total planned savings (100% plan) are £28,731m with £19,851m expected to be recurrent.

After adjusting for risk, the total expected savings drop to £26,248m with £18,520m being recurrent.

The savings plans from North Highland currently make up the largest contribution across all areas.

# MONTH 10 2025/2026 – JANUARY 2026

## SUPPLEMENTARY STAFFING



	2025/2026 YTD £'000	2024/2025 YTD £'000	Inc/ (Dec) YTD £'000
HHSCP	17,560	17,307	253
Estates & Facilities	1,396	1,344	53
E Health	2	9.86	(8)
Corporate	555	797	(242)
Central	1,197	1,339	(142)
Acute	20,230	20,405	(175)
Tertiary	-	-	-
Argyll & Bute	9,903	10,794	(891)
<b>TOTAL</b>	<b>50,844</b>	<b>51,997</b>	<b>(1,153)</b>

Current Plan £m	Detail	Plan to Date £m	Actual to Date £m	Variance to Date £m
	<b>Pay</b>			
141.846	<b>Medical &amp; Dental</b>	118.081	123.988	(5.907)
7.628	<b>Medical &amp; Dental Support</b>	6.367	7.957	(1.591)
242.006	<b>Nursing &amp; Midwifery</b>	201.592	201.918	(0.326)
46.524	<b>Allied Health Professionals</b>	38.803	36.078	2.725
18.560	<b>Healthcare Sciences</b>	15.551	15.288	0.263
27.449	<b>Other Therapeutic</b>	22.951	20.897	2.054
53.485	<b>Support Services</b>	44.428	42.066	2.362
95.628	<b>Admin &amp; Clerical</b>	79.253	74.976	4.277
3.367	<b>Senior Managers</b>	2.807	2.718	0.089
66.852	<b>Social Care</b>	55.698	49.986	5.712
1.917	<b>Vacancy factor/pay savings</b>	(5.083)	(2.540)	(2.543)
705.262	<b>Total Pay</b>	580.448	573.332	7.115

### SUPPLEMENTARY STAFFING

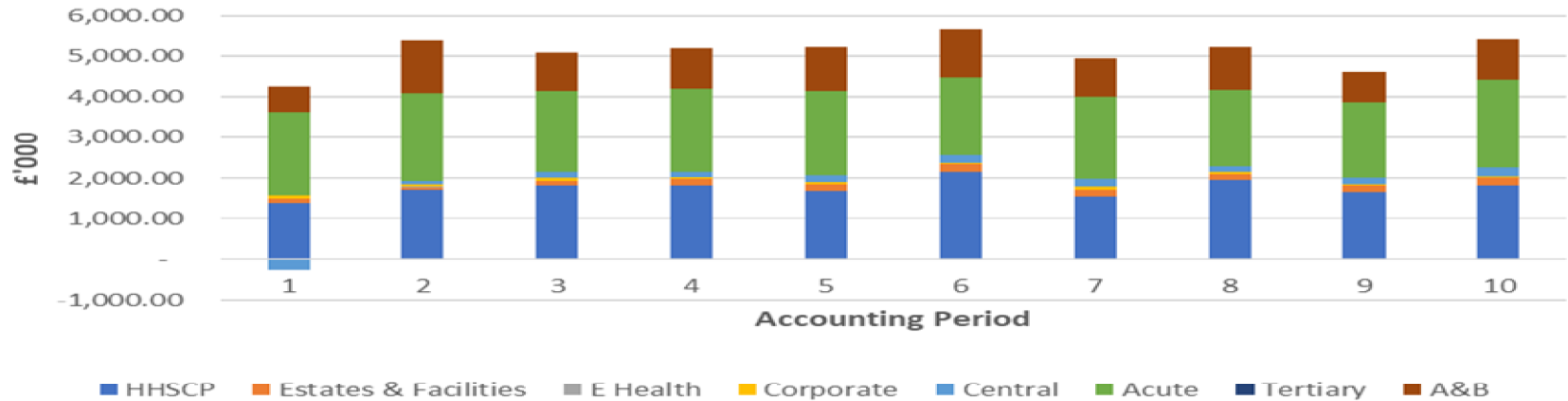
- Recorded spend at end of Month 10 is £1.153m lower than at same point in 2024/2025
- Pay underspend of £7.115m reported at the end of Month 10 (NI contribution for ASC has increased underspend)

# MONTH 10 2025/2026 – JANUARY 2026

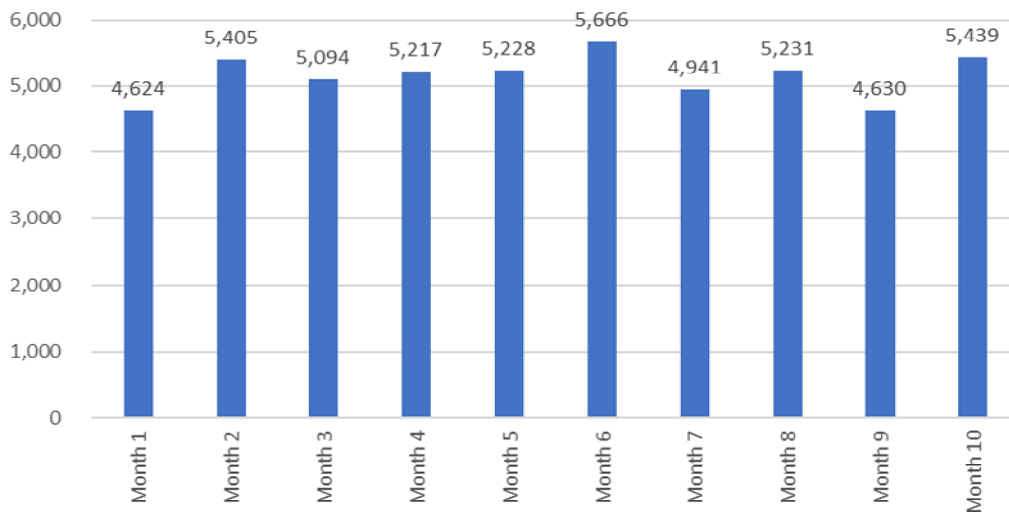
## SUPPLEMENTARY STAFFING



Supplementary Staffing Apr 25 - Jan 26



Supplementary Staffing Total Spend 2025/2026



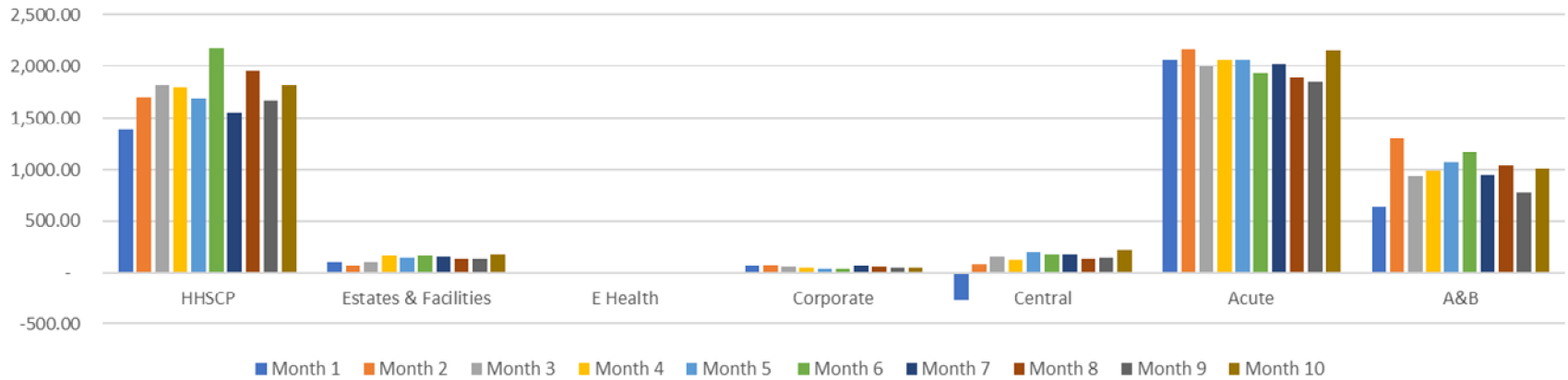
- Month 10 spend is £0.809m higher than Month 9

# MONTH 10 2025/2026 – JANUARY 2026

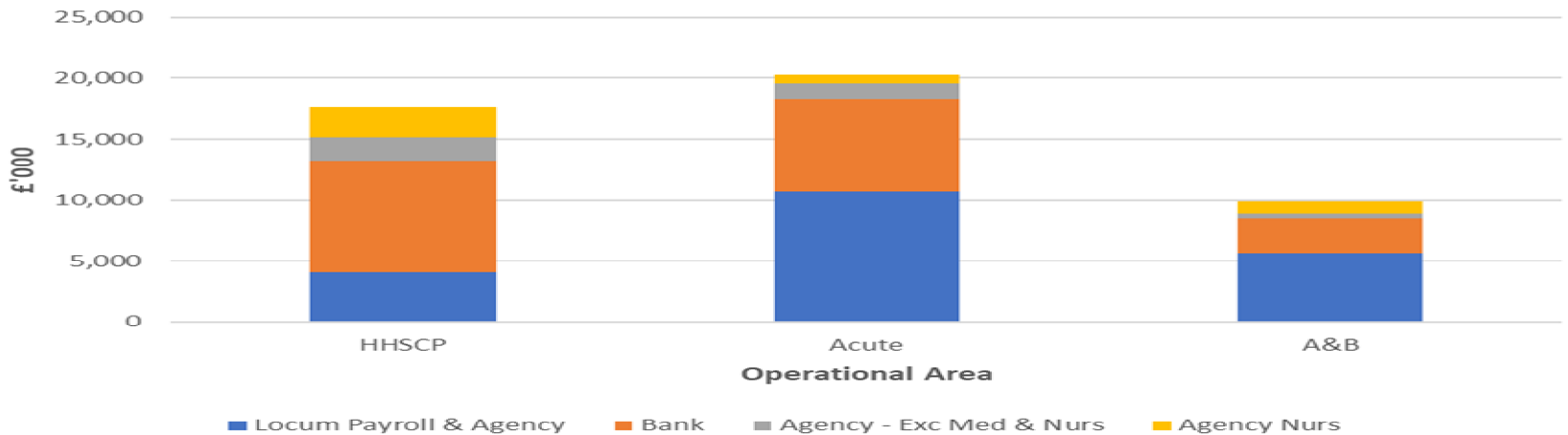
## SUPPLEMENTARY STAFFING



Supplementary Staffing - Monthly Run Rate



Operational Area Supplementary Staffing Spend by Type  
Month 10 - January 2026



# MONTH 10 2025/2026 – JANUARY 2026



Current Plan £m	Detail	Plan to Date £m	Actual to Date £m	Variance to Date £m
	Expenditure by Subjective spend			
705.262	Pay	580.448	573.332	7.115
140.377	Drugs and prescribing	116.038	114.472	1.566
56.516	Property Costs	44.642	45.211	(0.569)
46.483	General Non Pay	37.905	39.919	(2.014)
58.828	Clinical Non pay	48.504	55.925	(7.421)
164.356	Health care - SLA and out of area	137.869	144.340	(6.471)
140.446	Social Care ISC	117.681	131.898	(14.217)
128.030	FHS	105.981	105.111	0.869

Current Plan £m	Detail	Plan to Date £m	Actual to Date £m	Variance to Date £m
	<b>Drugs and prescribing</b>			
58.211	Hospital drugs	47.890	48.453	(0.563)
82.166	Prescribing	68.148	66.019	2.129
140.377	<b>Total</b>	<b>116.038</b>	<b>114.472</b>	<b>1.566</b>

## SUBJECTIVE ANALYSIS

- Pressures continue to be seen within a number of spend categories
- Drugs position has improved this month but is subject to ongoing scrutiny
- Vacancies across all staff groups are mitigating the high level of spend on supplementary staffing

Budget (£000)	Scheme	Actual (£000)	Variance (£000)
	<b>FORMULA</b>		
500	Contingency	(10)	510
1,036	eHealth	351	685
1,786	EPAG	1,289	498
1,972	Estates	894	1,078
1,000	Fire Compliance	200	800
500	PFI - Mid Argyll	326	174
500	PFI - Easter Ross	291	209
<b>7,294</b>	<b>Total</b>	<b>3,341</b>	<b>3,953</b>
	<b>PROJECT SPECIFIC FUNDING</b>		
3,000	Esates - Lochaber	2,477	523
1,291	EPAG - NIB	639	1,291
888	EV Chargers	-	888
400	Raigmore LV infrastructure	-	400
400	CGH Internal Drainage	28	400
80	CGH electrical Infrastructure	7	73
1,700	Raigmore Fire Compliance	1,242	458
400	LIDGH Fire Compliance	-	400
80	Islay Fire Compliance	180	(100)
-	CGH Cladding	32	-
-	ACT Accommodation	24	(24)
3,000	New Craigs Buy Back	3,000	-
<b>11,239</b>	<b>Total</b>	<b>7,628</b>	<b>4,310</b>
<b>18,533</b>	<b>Total</b>	<b>10,970</b>	<b>8,263</b>

## CAPITAL

- Formula Capital of £7.294m received in Month 6
- Additional capital allocations received in Month 9
- Expenditure has increased to 59.2% of plan
- Spend is now accelerating as we approach financial year end
- Main areas of spend are on equipment, the Lochaber Redesign project and fire compliance work at Raigmore
- Transfer of New Craigs reflected in position