



Board Meeting
14.08.25
Open Session
Item 7.1

FINANCIAL SUMMARY

THREE MONTHS ENDED 30 JUNE 2025



CONTENTS

Pages 1-7	Overview - Director of Finance
Page 8	Executive Summary
Page 9	NHS Grampian Income & Expenditure Year To Date
Page 10	Sector Reports
Pages 11	Functional Detail
Pages 12-13	Staff in Post & WTE Information
Page 14	Capital Programme

FINANCIAL YEAR 2025/26

Financial Performance Report June 2025

NHS Grampian continue to manage an extremely challenging financial position. The financial plan, submitted to Scottish Government in March, reported the highest overspend across NHS Scotland. Whilst a recovery plan has been approved by the Board which would reduce this overspend to £45 million, we remain a significant way from financial balance and our forecast overspend remains the largest of any Board in Scotland.

Like all Boards across Scotland, NHS Grampian have a statutory requirement to deliver against our revenue resource limit. To date, brokerage has been available from Scottish Government which has allowed NHS Grampian to meet this obligation, however Scottish Government have made clear this will not be available in 2025/26.

The seriousness of this position cannot be understated with concerns over the financial position resulting in the Board being escalated to stage 4 of the NHS Scotland Support and Intervention Framework. As part of this escalation, an external diagnostic review has been commissioned. The output of this review will inform the next steps and I look forward to working with the Assurance Board and colleagues at Scottish Government as we take forward work to return to financial sustainability.

This budget monitoring report outlines the financial position for the three months to June 2025. We have recorded an actual deficit of £17.17 million for the three month period to June 2025. This overspend is made up of a £10.1 million overspend against operational services and a £7.1 million over commitment on reserves. This over commitment relates to three key areas:

- (1) The Board has not been able to set balanced budgets for the last four financial years and the impact of this now means we have a gap in our central reserves and provisions.
- (2) In recognition of the challenging financial position facing boards, Scottish Government have provided non recurring sustainability funding to all NHS Boards in 2025/26. For NHS Grampian this funding totals £24.3m.
- (3) The financial recovery plan including provision for the expected contributions to Integration Joint Board (IJB) overspends with £26 million reflected in the financial plan.

The balance of these three adjustments is being phased into the financial reporting on a monthly basis to ensure we are reflecting the true year to date overspend position.

The first detailed forecast for the year has been prepared in July, based on the June financial position and it shows we are currently above the £45 million overspend outlined in the financial recovery plan.

It is still early in the financial year and the forecast will undoubtedly change as the year progresses and savings agreed as part of the 2025/26 financial plan are delivered. The scale of the challenge is significant and it is critical that all budget managers take all efforts to minimise spend, avoid any unfunded commitments and deliver agreed savings.

Alex Stephen
Director of Finance
21 July 2025



Key Points

- **NHS Grampian was not able to set a balanced revenue budget for this financial year.** Our financial recovery plan submitted to Scottish Government projects a financial gap of £45 million including achievement of Value and Sustainability savings totalling £31 million, operational savings of £7 million and savings identified via the NHS Grampian commissioned KPMG review of £2 million.
- **Revenue results to the end of June show an overspend of £17.17 million.** We remain some way away from the required monthly overspend to deliver against the £45 million target although it is anticipated savings will increase as we progress through the financial year.
- **Operational Services have reported an overspend of £10.1m.** The June overspend was higher than seen in April and May 2025 in part due to costs associated with May public holiday and arrears for bank staff relating to the AFC pay award, both of which were paid via payroll in June.
- **NHS Grampian has a financial gap in central reserves with the Board not able to set a balanced budget over recent years.** The expected level of deficit within held within reserves at the end of 2025/26 is currently £26.7 million although this is expected to reduce as we progress through the year. In 2025/26, non recurring sustainability funding provided by Scottish Government of £24.3 million will partially offset this gap.
- **NHS Grampian expects to make a funding contribution to meet overspends on all three of its aligned IJB budgets in 2025/26 with a £26 provision included within the financial plan.** The results to the end of June include £6.5 million relating to this provision.

Overview

The financial results outlined in this report cover the three month period to June 2025. The detailed results continue to cover services which are directly managed by NHS Grampian, principally on the Foresterhill site, Dr Gray's in Elgin, Inpatient Mental Health & Learning Disabilities, non-clinical departments and the Public Health Directorate.

The reported outturn includes the provision for IJB overspends with £6.5 million reflected in the position to date, reflecting the proportionate share of the £26 million provision in 2025/26. Forecasts have been provided by each IJB based on the June outturn which indicate that this provision will be sufficient to cover anticipated overspends. Like NHS Grampian each IJB is required to deliver an ambitious savings programme to support a return to financial sustainability and risk remains regarding additional pressures that may arise as the financial year progresses. The financial performance of the IJBs is monitored each quarter at meetings

between the Chief Executive, Director of Finance, Chief Officers and Chief Finance Officers to assess any potential risks to the NHS Grampian position from overspends against IJB budgets.

The Board's Financial Plan for 2025/26 was submitted to the Scottish Government in March 2025 and outlined an anticipated deficit of £68 million. Scottish Government requested a financial recovery plan to reduce this deficit to £45 million. This level of deficit is based on the assumption that savings of around £31 million can be achieved during the year through the Value & Sustainability Programme along with £7 million of savings within operational areas and £2 million of savings from the external review commissioned by NHS Grampian during the 2024/25 financial year.

As part of the budget strategy for 2025/26 it has been agreed to re-baseline nursing budgets for non-delegated services in line with the requirements of the Health Care Staffing Act. A robust governance process is in place to provide assurance over the output of this exercise. Funding has been allocated to rebase nursing budgets within the Medicine and Unscheduled Care portfolio to date. Funding has also been allocated to non pay budgets in recognition of inflationary pressure faced across the system. Both of these adjustments have increased the gap in centrally held reserves and it is vital that costs are managed within the realigned budget level.

Financial performance is reported against a revenue break even position.

Key points to note from performance to the end of June are:-

- Services are continuing to manage significant service pressures relating to patient flow which is resulting in financial overspends. As a result, an operational overspend of £10.1 million has been recorded against the revenue budget for the first two months of the year.
- Pay budgets are overspent by £13.1 million (7.2%). Funding has been allocated to budgets to reflect the cost of the 2025/26 AFC pay award. This will result in an increased overspend for areas where staff in post, including agency and bank, exceed funded establishments. Arrears have been paid to bank staff in the month of June resulting in a one off increased cost reported in month.
- The main pressure continues to be on Nurse staffing with an overspend of £4.90 million (7.4%) recorded after three months. On a positive note, agency nursing costs have reduced significantly (by 51%) compared to the same period in 2024/25 with reductions reported across all Portfolios. However, the reduction in agency use has been more than offset by increasing bank and permanent nursing use. Comparing actual Nurse staffing numbers for non-delegated services for the first three months of 2025/26 compared to the average use in 2024/25 shows that:
 - Agency nursing has reduced by 21 WTE (a 23% reduction).
 - Bank nursing has increased by 15 WTE (a 3% increase)
 - Permanent nursing has increased by 65 WTE (a 2% increase)
 - Overall nursing numbers have increased by 59 WTE (a 1% increase).

Within the Medicine and Unscheduled Care portfolio, where nursing budgets have been rebased, nursing staff in post beyond funded establishment levels has continued to reduce. It is vital that work continues to ensure staffing levels remain within the funded establishment.

- Medical staffing costs also continue to be a pressure area with an overspend of £2.79 million (5.1%) recorded over two months. Agency locum costs (£2.82 million to date) have decreased from the same period in 2024/25 however the reduction is not delivering the saving included in the 2025/26 financial plan and increasing focus is required to ensure savings are delivered in this space. Increased spend, when compared with 2024/25 has been seen within the Medicine and Unscheduled Care Portfolio, along with increased spend associated with the additional capacity. Resident doctor banding payments relating to non-compliant rotas (£1.11 million to date) are reduced from that seen in 2024/25 with 22 rotas now classed as non-compliant. Work is ongoing to ensure compliant rotas in preparation for the August rotation.
- Hospital drug budgets were rebased at the start of the financial year in line with the Budget Setting Forward Look paper produced by Pharmacy and Finance colleagues. An underspend of £1.0 million has been recorded after three months.
- Pressure remains on medical supplies budgets and maintenance & service contract costs, with a £2.5 million overspend after three months. This has reduced from the same point last year which is expected given the funding allocated to non pay budgets. Inflationary pressure, along with increasing activity levels related to planned care is continuing to have an impact on non-pay costs.
- Income budgets are over recovered by £1.21 million. This is mainly due to recoveries of VAT.
- Total costs associated with additional capacity opened within Rosewell House and Ward 308 as part of the Bed Capacity Contingency Plan are £1.02 million for the year to date. Spend is expected to reduce from July onwards, with the closure of capacity at Rosewell House.
- Areas that have recorded the largest overspends for the three months to June 2025 are:-
 - Corporate Reserves - £7.1 million year to date, reflecting the over commitment of resources that has been built into the financial plan and the provision for IJB overspends.
 - Integrated Specialist Care Services Portfolio - £3.626 million year to date. The overspend is mainly due to pressure on medical supplies budgets, nursing staff in post beyond funded establishment levels, resident doctor banding payments totalling £0.67m and unachieved historical efficiency savings. The portfolio has seen an improved position against drugs budgets in June with a £0.24 million underspend reported.
 - Medicine & Unscheduled Care Portfolio - £2.95 million year to date. The main areas driving the overspend are nursing numbers in excess of funded establishment (18 wte over for the first quarter), continued locum use, resident doctor banding payments totalling £0.26 million, and unachieved historical efficiency savings. Funding has been allocated to address non pay pressures within the TAVI service and Diabetes and it is vital that these budgets are managed in 2025/26.
 - Dr Gray's - £1.79 million year to date. Overspends mainly on medical and nurse staffing. Agency locum spend of £1.33 million year to date with continuing vacancies in General Medicine, Anaesthetics and A&E. £0.19 million of spend relates to non-compliant resident doctor rotas.
 - Mental Health and Learning Disabilities - £1.64 million year to date. The overspend has increased from the average overspend in 2024/25 and is driven by significant service pressures and worsening patient acuity.

Savings Programme

The Scottish Government require all NHS Boards to achieve a minimum of 3% recurring efficiency savings against baseline budgets. Given NHS Grampian's challenging financial position there is a need to exceed this target to support a return to financial balance. The Value & Sustainability Programme has put in place a number of savings schemes aimed at reducing expenditure by £30.9 million this year. These schemes are wide ranging and are shown in the table below along with the savings assessed as delivered at the end of June:-

RAG STATUS	V&S 2025-26 SAVING SCHEME	RECURRING (£M)	NON RECURRING (£M)	F/Y 2025/2026	
				TOTAL SAVINGS ACHIEVED TO DATE IN 2025/26	
				Recurring	Non-recurring
LOW	Taking more risk on reserves		2	0.7	0.8
LOW	Medicines Switches	2.6		0.5	
LOW	Target Vacancy Controls		0.4		0.1
HIGH	Desktop Printers & MFDs	0.5		0.0	
HIGH	Taxi Spend/ Renal Dialysis Transport/lab samples	0.5		0.0	
HIGH	Resident Doctor Bandings (non-compliant rotas)	4.4		0.8	
HIGH	Agency Reduction (Medical Locums)	3.3		0.1	
MED	Agency Reduction (Nursing)	3.8		0.7	
HIGH	Review of HCSW Establishments	5		0.4	
MED	Stock Management		1		0.0
LOW	POP Orders		1		0.0
LOW	Additional Hours Reduction (overtime and excess hours)	0.8		0.7	
LOW	AHP Engagement (New)	0.2		0.1	
HIGH	Green Car Salary Sacrifice Scheme (New)		0.5	0.0	
HIGH	Digital Letters (New)	0.3		0.0	
HIGH	Energy Efficiency Schemes (New)	4.6		0.7	
		26	4.9	4.7	0.9
		30.9		5.6	

At the end of June we estimate that we have achieved recurring savings of £4.7 million and non recurring savings of £0.9 million against a target of £7.2 million. The majority of savings year to date have been delivered on a recurring basis.

The main savings achieved to date have been in the areas of:-

- Resident Doctor Bandings reflecting the reduction in the number of non-compliant rotas from February monitoring (£0.8 million). Significant work has been undertaken to re-write rotas from August 2025 which would deliver further savings. This saving is recognised as high risk noting the ongoing risk associated with ensuring rotas monitor as compliant.
- Reduction in additional hours worked via overtime and excess hours (£0.7 million).
- Agency nursing reduction compared with spend in 2024/25 (£0.7 million). It is expected this saving will increase as we move through the financial year, supported by the re-basing of nursing budgets based on the outputs of the Common Staffing Tool and the recruitment of newly graduated nurses.

- Review of health care support workers (HSCW) establishments (£0.4 million). We have seen a reduction in the number of HSCW used in the first quarter of the financial year compared to the average use in 2024/25. Like agency nursing, it is expected that the re-basing of nursing budgets based on the outputs of the Common Staffing Tool will support enhanced control of nursing budgets which will support the delivery of this saving. Budgets have been rebased for the Medicine and Unscheduled Care portfolio to date with other portfolios due to complete their review imminently.
- Energy price reduction (£0.7 million) although there remains risk around delivery of the full saving with prices above the level indicated in the update used to inform the financial plan.
- Freeing up of central reserves (£1.5 million)
- Prescribing switches for various hospital drugs (£0.5 million).
- Controls, including the use of Direct Engagement and reduced on call rates, for agency medical locums (£0.1 million)
- Targeted vacancy control (£0.1 million).

The areas of the Value & Sustainability Programme where savings have not yet been evidenced are:-

- Taxi spend.
- Green car salary sacrifice scheme
- Desktop printers, MFDs and efficiencies associated with patient communications.

In addition to the above savings, operational savings totalling £7 million were approved by the Board for delivery in the 2025/26 financial year and £2m of savings are anticipated relating to the contract review work undertaken with KPMG.

Risks

There are a number of financial risks that will require to be monitored and managed as the year progresses. The top ones are:-

- Controlling the Rate of Overspending – there is a risk that service pressures and other unplanned cost increases drive the underlying operational overspend to a higher level. The financial recovery plan leaves the Board with no flexibility to manage in-year movements and any new cost pressures will require to be managed through the delivery of additional savings.
- Savings Achievement – the 2025/26 financial plan includes an ambitious savings targets. We have been able to demonstrate the value of the programme based approach to the delivery of savings in 2024/25, where savings significantly exceeded the plan. However the level of cumulative savings delivered within the system is significant and there is a high risk we will not be able to achieve the planned level of savings within the 2025/26 year. There has been slippage in the commencement of some schemes and some schemes are assessed as having a high risk of not delivering the full level of planned savings.
- IJB Overspends – there is provision in the Board's financial plan for a contribution to any overspends incurred by the three IJBs however there remains a risk should IJBs overspend beyond this level. There is also an associated risk that in managing their financial positions, IJBs may take decisions which result in cost shift. We will continue to work closely with Chief Officers and Chief Finance Officers to monitor and manage the positions of IJBs throughout the year.

Infrastructure & Backlog Maintenance Programme

The total programme for 2025/26 is £104.50 million.

The main capital allocation is £14.1 million but we also have additional sources of capital funding from specific Government funding for the Baird and Anchor project (£68 million), Radiotherapy/PET Equipment (£5.1 million), Slippage in 24/25 of £2.8 million returned from SG, Equipment replacement (£3.1 million), Backlog Maintenance (£4.2 million), Energy Savings schemes (£1.4 million) and LIMS System (£0.25 million). In addition there are estimated charitable donations of £4 million relating to the Baird and Anchor Project, £0.7 million for the SURE Unit and £0.5 million of equipment.

Significant planned commitments for 2024/25 are £72 million on the Baird Family Hospital and the Anchor Project (including Donated of £4 million), £3.9 million on backlog maintenance associated with the Phase 1 Building Aberdeen Royal Infirmary, £2.3 million on backlog maintenance associated with the Link Building, £1.7 million relating to improvement of the Blair Unit at Royal Cornhill, £1 million on Fire Regulation Compliance, £4.4 million to replace a PET Scanner, £2 million to replace an MRI scanner replacement £2 million, Medical and other equipment replacement totalling £9.6 million and estates backlog maintenance projects totalling £5.5 million.

£8.016 million of expenditure has been incurred for the first three months across all aspects of the Infrastructure programme.

NHS GRAMPIAN DIRECTLY CONTROLLED FINANCIAL POSITION : EXECUTIVE SUMMARY



Overspend of £17.167m for the three months ended June 2025.

Pay overspend of £13.101m



Non-pay budgets overspend of £5.316m

FHS reporting £35k underspend.

Over-recovery on income of £1.215m



**Major overspending areas are ISCS Portfolio (£3.626m), MUSC Portfolio (£2.948m),
Dr Grays (Moray Portfolio) (£1.638m), Mental Health and Learning Disability (£1.638m)
and Family Portfolio (£1.083m).**



Centrally held reserves over committed by £7.100m year to date.



Capital spend of £8.016m against a total programme of £104.5m.

NHS GRAMPIAN



FINANCIAL PERFORMANCE JUNE 2025

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 JUNE 2025

	JUNE			FINANCIAL YEAR			REVISED ANNUAL BUDGET £'000	FULL YEAR FORECAST £'000
	BUDGET £'000	ACTUAL £'000	VARIANCE £'000	BUDGET £'000	ACTUAL £'000	VARIANCE £'000		
NHS Directly Controlled								
Pay	62,930	66,724	(3,794)	181,795	194,896	(13,101)	743,363	777,705
Non - Pay	34,272	35,757	(1,485)	82,661	87,977	(5,316)	389,083	403,018
FHS Expenditure	9,075	9,107	(32)	25,702	25,667	35	99,139	99,047
Other Income	(13,320)	(13,442)	122	(36,138)	(37,353)	1,215	(140,823)	(144,008)
Total Costs	92,957	98,146	(5,189)	254,020	271,187	(17,167)	1,090,762	1,135,762
H&SCP Delegated Budgets								
Pay	24,809	24,809		61,246	61,246		239,576	61,246
Non - Pay	15,041	15,041		55,356	55,356		126,116	55,356
FHS Expenditure	19,950	19,950		61,712	61,712		248,220	61,712
Other Income	(1,496)	(1,496)		(4,329)	(4,329)		(15,130)	(4,329)
Total Costs	58,304	58,304		173,985	173,985		598,782	598,782
Total Resources								
SEHD Allocation	(152,272)	(152,272)		(422,386)	(422,386)		(1,689,544)	(1,689,544)
Net Surplus / (Deficit)	(1,011)	4,178	(5,189)	5,619	22,786	(17,167)		(45,000)

See narrative report for explanation of budget variances

NHS GRAMPIAN
SECTOR FINANCIAL POSITIONS FOR THE YEAR ENDED 30 JUNE 2025

INCOME & EXPENDITURE ACCOUNT FOR THE THREE MONTHS ENDED 30 JUNE 2025	TOTAL ANNUAL BUDGET	OTHER INCOME			EXPENDITURE						TOTAL		TOTAL	TOTAL
	£000	Budget £000	Actual £000	Variance £000	Pay Budget	Pay Actual	Pay Variance	Non-Pay Budget	Non-Pay Actual	Non-Pay Variance	Total Variance	Variance as % of Spend Budget %	Prior Month Variance 2025/26 £000	Improvement / (Deterioration) £000
					£000	£000	£000	£000	£000	£000	£000		£000	£000
NHS DIRECTLY CONTROLLED														
INTEGRATED FAMILY PORTFOLIO	93,517	(2,534)	(2,536)	2	24,355	25,097	(742)	3,099	3,442	(343)	(1,083)	(3.9%)	(473)	(610)
INTEGRATED SPECIALIST CARE SERVICES PORTFOLIO	347,890	(8,583)	(8,623)	40	72,388	74,812	(2,424)	29,785	31,027	(1,242)	(3,626)	(3.5%)	(2,571)	(1,055)
MEDICINE & UNSCHEDULED CARE PORTFOLIO	149,540	(3,060)	(3,049)	(11)	29,609	31,227	(1,618)	12,506	13,825	(1,319)	(2,948)	(7.0%)	(1,664)	(1,284)
DR GRAYS (MORAY PORTFOLIO)	41,447	(550)	(586)	36	9,099	10,904	(1,805)	1,809	1,831	(22)	(1,791)	(16.4%)	(1,375)	(416)
MENTAL HEALTH & LEARNING DISAB	50,585	(1,901)	(2,081)	180	13,226	14,819	(1,593)	1,022	1,247	(225)	(1,638)	(11.5%)	(1,110)	(528)
PHARMACY SERVICES	34,029	(394)	(361)	(33)	744	660	84	8,727	8,681	46	97	1.0%	79	18
PUBLIC HEALTH	11,205	(276)	(264)	(12)	2,742	2,669	73	200	175	25	86	2.9%	51	35
CENTRALLY MANAGED DENTAL SERVS	46,445	(2,482)	(2,485)	3	382	338	44	13,633	13,627	6	53	0.4%	36	17
NON CLINICAL SERVICES Less Disposals (NOTE 2)	177,318	(4,183)	(4,834)	651	34,876	34,263	613	20,915	22,494	(1,579)	(315)	(0.6%)	(81)	(234)
NHS RETAINED PRIMARY CARE (NOTE 1)	13,039							3,518	3,518	(0)	(0)	(0.0%)	(2)	2
SERVICE PURCHASING	(21,827)	(11,900)	(12,132)	232				6,660	6,585	75	307	4.6%	130	177
AME PROVISIONS								215	215			0.1%	(0)	
CORPORATE RESERVES	113,431				(4,970)		(4,970)	(2,130)		(2,130)	(7,100)	100.0%	(6,200)	(900)
NHSG CAPITAL CHARGES	24,500							8,934	8,934			0.0%		
OPERATIONAL PROVISIONS	9,643	(277)	(401)	124	(655)	108	(763)	(530)	(1,955)	1,425	786	(66.3%)	1,201	(415)
TOTAL NHS DIRECTLY CONTROLLED	1,090,762	(36,140)	(37,352)	1,212	181,796	194,897	(13,101)	108,363	113,646	(5,283)	(17,172)	(5.9%)	(11,979)	(5,193)
H&SCP DELEGATED BUDGETS														
ABERDEEN CITY H&SCP	246,931	(2,516)	(2,516)		26,118	26,118		38,742	38,742					
ABERDEENSHIRE IJB	248,299	(813)	(813)		21,525	21,525		65,168	65,168					
MORAY INTEGRATED JOINT BOARD	103,683	(710)	(710)		13,106	13,106		13,365	13,365					
TOTAL H&SCP DELEGATED BUDGETS	598,913	(4,039)	(4,039)		60,749	60,749		117,275	117,275			0.0%		
Total NHS Grampian	1,689,675	(40,179)	(41,391)	1,212	242,545	255,646	(13,101)	225,638	230,921	(5,283)	(17,172)	(3.7%)	(11,979)	(5,193)

Note 1: These FHS funding streams are largely non-cash limited.

Note 2: Departmental variances are as follows :- Infrastructure and Sustainability £54k overspend; R&D £38k overspend; Finance, Performance and Procurement £39k underspend; Digital Directorate £9k underspend; Corporate Communications £8k underspend; Chief Executive £47k underspend; Workforce £309k overspend; Planning, Innovation and Programmes £82k underspend; Corporate Admin Services £78k overspend; Corporate HR £197k overspend; Medical Management £7k underspend; NMAHP Directorate £78k underspend; Corporate Finance £273k underspend.

See narrative report for explanation of budget variances

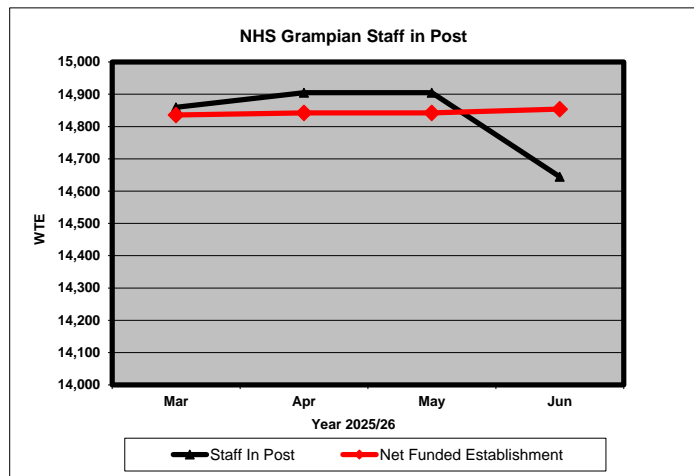
**NHS GRAMPIAN DIRECTLY CONTROLLED
EXPENDITURE BY FUNCTIONAL AREA
YEAR ENDED 30 JUNE 2025**

	Annual Budget £000	Budget £000	Actual £000	Variance £000	Variance %
Pay Expenditure					
Medical / Dental	214,065	54,291	57,081	(2,790)	-5.1%
Nursing	267,106	65,950	70,846	(4,896)	-7.4%
Allied Health Professionals	34,568	8,609	8,616	(7)	-0.1%
Health Science Services	31,309	7,855	7,768	87	1.1%
Medical & Dental Support	8,802	2,349	2,461	(112)	-4.8%
Other Therapeutic	21,623	5,598	6,008	(410)	-7.3%
Personal & Social Care	2,912	707	649	58	8.2%
Administrative Services	93,443	23,153	22,923	230	1.0%
Management	2,927	715	708	7	1.0%
Support Services	74,360	18,185	17,653	532	2.9%
Other	(7,752)	(5,617)	182	(5,799)	103.2%
Total Pay	743,363	181,795	194,895	(13,100)	-7.2%
Non-pay expenditure					
Drugs	71,904	25,995	24,904	1,091	4.2%
Medical Supplies\Equipment	67,383	18,801	20,707	(1,906)	-10.1%
Post, Phones & Stationery	2,441	600	759	(159)	-26.5%
Transport Costs	3,833	1,041	1,138	(97)	-9.3%
Recruitment & Training	8,152	2,402	2,420	(18)	-0.7%
Maintenance & Service Contracts	14,676	4,012	4,627	(615)	-15.3%
Energy & Rates	19,903	12,215	12,204	11	0.1%
Service Purchasing Outwith Grampian	34,100	6,211	6,158	53	0.9%
Other Costs (see note)	23,789	4,579.125	6,128	(1,549)	-33.8%
Committed Funds Not Yet Allocated	118,401	(2,130)		(2,130)	100.0%
Total non-pay	364,582	73,726	79,045	(5,319)	-7.2%
Capital Charges	24,500	8,934	8,934		0.0%
FHS Expenditure	99,139	25,702	25,667	35	0.1%
Total NHS Grampian	1,231,584	290,157	308,541	(18,384)	-6.3%

See narrative report for explanation of budget variances

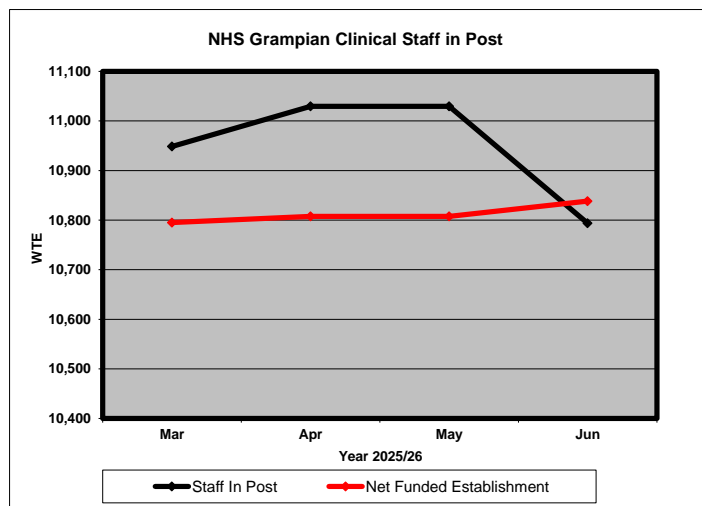
Note: Functional headings include a proportionate share of CRES & underspend targets.

**Other costs include items such as catering, cleaning, & laundry supplies:
professional fees: insurance costs; negligence costs and uniforms**



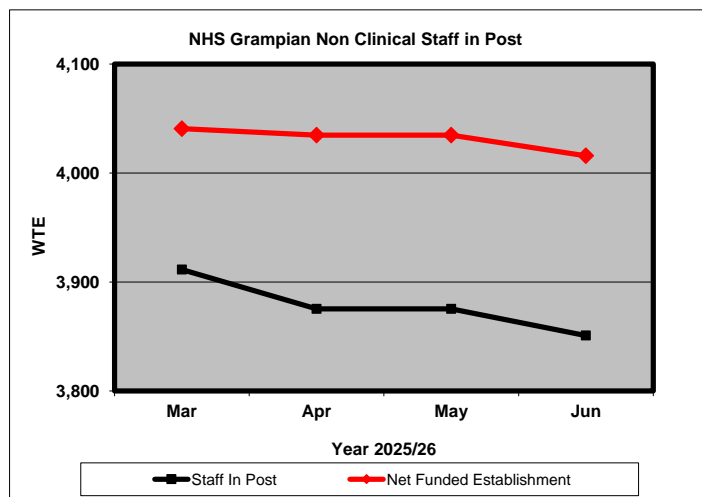
Month	Staff In Post	Net Funded Establishment	Variance
Mar	14,860	14,836	(24)
Apr	14,905	14,842	(63)
May	14,905	14,842	(63)
Jun	14,644	14,854	210
Jul	0	0	0
Aug	0	0	0
Sept	0	0	0
Oct	0	0	0
Nov	0	0	0
Dec	0	0	0
Jan	0	0	0
Feb	0	0	0
Mar	0	0	0

() = Excess over funded establishment



Month	Staff In Post	Net Funded Establishment	Variance
Mar	10,948	10,795	(153)
Apr	11,030	10,807	(222)
May	11,030	10,807	(222)
Jun	10,794	10,838	45
Jul	0	0	0
Aug	0	0	0
Sept	0	0	0
Oct	0	0	0
Nov	0	0	0
Dec	0	0	0
Jan	0	0	0
Feb	0	0	0
Mar	0	0	0

() = Excess over funded establishment



Month	Staff In Post	Net Funded Establishment	Variance
Mar	3,911	4,041	129
Apr	3,875	4,035	159
May	3,875	4,035	159
Jun	3,851	4,016	165
Jul	0	0	0
Aug	0	0	0
Sept	0	0	0
Oct	0	0	0
Nov	0	0	0
Dec	0	0	0
Jan	0	0	0
Feb	0	0	0
Mar	0	0	0

() = Excess over funded establishment

NOTE :- Figures for WTE include amounts taken from NHSG payroll plus bank and agency nursing and locum / agency medical staff.

BUDGETED WTE VERSUS ACTUAL WTE

AS AT 30 JUNE 2025

BY OPERATIONAL AREA

Area	Budgeted Average YTD WTE	Actual Average YTD WTE	Variance Average YTD WTE
Family Portfolio	1,231	1,276	(45)
Surgery, CSS & Performance Portfolio	3,867	3,847	20
Unscheduled Care & Medicine Portfolio	1,535	1,561	(26)
Dr Grays & Moray Portfolio (Exc. Moray IJB)	495	535	(40)
Mental Health & Learning Disab	939	984	(46)
Non Clinical Services	2,735	2,623	112
Public Health	159	148	10
Primary Care	34	32	2
Pharmacy Services	41	35	6
Centrally Managed Dental Servs	21	16	5
NHS Retained Primary Care	0	0	0
Total NHS Directly Controlled	11,058	11,058	(0)
Aberdeen City H&SCP	1,576	1,624	(48)
Aberdeenshire H&SCP	1,420	1,371	49
Moray H&SCP	790	765	24
Total H&SCP Delegated Budgets	3,785	3,760	25
Total	14,842	14,818	24

Budgeted June WTE	Actual June WTE	Variance June WTE
1,230	1,273	(44)
3,880	3,834	47
1,530	1,520	10
494	519	(25)
939	956	(18)
2,730	2,604	126
158	147	11
34	29	5
42	35	7
22	16	6
0	0	0
11,059	10,933	126
1,577	1,599	(22)
1,409	1,359	50
809	753	56
3,795	3,712	84
14,854	14,644	210

BY STAFF GROUP

Staff Group	Budgeted Average YTD WTE	Actual Average YTD WTE	Variance Average YTD WTE
Medical	1,720	1,687	32
Nursing	6,507	6,747	(240)
Administrative Services	2,260	2,176	84
AHPs	1,199	1,125	74
Health Scientists	498	484	14
Medical & Dental Support	276	277	(1)
Other Therapeutic	555	570	(15)
Personal & Social Care	62	59	3
Management	34	36	(2)
Support Services	1,754	1,649	104
Other	(21)	7	(28)
Total	14,842	14,818	24

Budgeted June WTE	Actual June WTE	Variance June WTE
1,732	1,697	35
6,519	6,606	(87)
2,253	2,177	76
1,199	1,120	79
499	489	10
278	253	25
548	572	(24)
63	56	7
34	36	(2)
1,753	1,631	122
(24)	5	(29)
14,853	14,643	210

NHS GRAMPIAN
INFRASTRUCTURE AND BACKLOG MAINTENANCE PROGRAMME SUMMARY
CAPITAL REPORT TO 30 JUNE 2025

	REVISED BUDGET	SPEND YEAR TO DATE	BALANCE REMAINING	
	£000	£000	£000	
MEDICAL EQUIPMENT	13,410	121	5,286	Replacement Medical Equipment
IT	1,090	390	660	Hardware & Networks
OTHER EQUIPMENT	1,367	172	369	Facilities & Estates Equipment
BACKLOG MAINTENANCE & STATUTORY STANDARDS	14,380	747	4,107	Investment in a wide range of Backlog Maintenance, Statutory and Environmental Standards
SUSTAINABILITY	1,364		4,107	Energy saving Projects
MAJOR HOSPITAL SCHEMES	71,900	6,581	20,416	Baird Family Hospital/Anchor Centre
PRIMARY AND COMMUNITY CARE	200		38	Primary Care Premises Grants
OTHER	792	5	817	Capital Contingency & Other Minor Items
TOTAL CORE PROGRAMME	104,503	8,016	35,800	
NON CORE SG FUNDING				
GRAND TOTAL CORE AND NON CORE	104,503	8,016	96,487	

The total funding available for 2025/26 is £104.5 million, which represents an increase of £1.4millionon the previous month, due to the provision of funding from Scottish Government for Energy saving projects across a number of our buildings.

The £104.5 million resource consists of the following: Core Capital Resource Limit from SG of £14.1 million and specific Scottish Government funding for the following; Baird/Anchor project of £68 million, Radiotherapy/PET Equipment £5.1 million, Slippage in 24/25 of £2.8 million returned from SG, Equipment replacement £3.1 million, Backlog Maintenance £4.2 million, Energy saving £1.4 million and LIMS System £0.25 million. In addition there are estimated charitable donations of £4 million relating to the Baird and Anchor Project, £0.7 million for the SURE Unit and £0.5 million of equipment.

Key commitments for 2025/26 include; Baird & Anchor Project (Including Donated of £4 million) £72 million Phase 1 Building AR I Backlog Maintenance £3.9 million, Link Building Backlog Maintenance £2.3 million, Blair Unit improvement at Royal Cornhill £1.7 million, Fire Regulation Compliance £1 million, PET Scanner replacement £4.4 million, MRI Scanner replacement £2 million, Medical and other equipment £9.6 million and Estates Backlog Maintenance Projects £5.5 million.

Expenditure for the 3 months to the end of June totals £8 million across most elements of the Infrastructure Programme.