



NOT PROTECTIVELY MARKED

Public Board meeting

January 2019

Item 09

THIS PAPER IS FOR INFORMATION

SUMMARY FINANCIAL PERFORMANCE TO 31 DECEMBER 2018

Lead Director Author	Julie Carter, Interim Director of Finance and Logistics Maria McFeat, Interim Assistant Director of Finance
Action required	Board members are asked to:- 1. Note the financial position to the end of December 2018. 2. Note the financial forecast and trajectory for year ending March 2019.
Key points	<p>This paper updates Board members on the financial position at 31 December 2018.</p> <p>December Position:</p> <ul style="list-style-type: none">• Revenue Resource limit : (£0.8 million)• Capital Resource limit : break even• Cash Target: £3.1 million held at end of the month <p>The paper describes the actions in place to deliver a balanced budget in line with the approved Financial Plan. This demonstrates further improvement in the financial position with the continued focus on management of cost pressures and putting increased pace to deliver the agreed efficiency plans.</p>
Timing	During 2018/19 the Board is provided with updates at each meetings of the financial position.
Link to Corporate Objectives	The Corporate Objective this paper relates to is Goal 6 - Develop a model that is financially sustainable and fit for purpose in 2020.
Contribution to the 2020 vision for Health and Social Care	Efficient and effective use of resources is important to the Scottish Ambulance Service to enable it to deliver change in service delivery to meet the aspirations of the 2020 vision.
Benefit to Patients	Efficient and effective use of resources enables Scottish Ambulance Service to provide the best level of safe and effective care to patients as it can within the resources available.
Equality and Diversity	An Equality Impact Assessment (EQIA) was conducted and presented to the Board in March 2018 when the budget for 2018/19 was set.

SCOTTISH AMBULANCE SERVICE BOARD

FINANCIAL PERFORMANCE TO 31 DECEMBER 2018

JULIE CARTER, INTERIM DIRECTOR OF FINANCE AND LOGISTICS

This paper sets out the financial position at 31 December 2018 for the Scottish Ambulance Service. The Board is asked to note the financial position to the end of December 2018.

CORE REVENUE RESOURCE ANALYSIS

The revenue position for the financial year to the end of December is a deficit of £0.8 million, an improvement of £0.2 million on last month. This is in line with our forecast trajectory. Expenditure was broadly in line with forecast with similar themes reported as in previous months with continued cost pressures in overtime, fuel, air ambulance costs and incremental drift. Cost control measures and delivery of savings plans are beginning to reduce the spend trend as seen in previous months.

In particular the pay position has continued to improve as additional controls and scrutiny have helped to reduce overtime volumes. Total pay costs are showing an under spend against budget of £0.5 million; this is a £0.3 million movement primarily due to a reduction in overtime payments which had been anticipated with the July intake of student technicians having completed their initial ambulance training. The volume of overtime hours paid in December was 18% below the current year average.

Total supplies costs have reduced slightly in the month but are still above budget and a number of significant cost pressures remain including:

- Air Ambulance costs are over budget through a combination of price increases and increased usage. Fuel prices and out of hours landing charges have increased significantly adding £0.2 million while usage of our fixed wing aircraft have risen 7% adding £0.1 million.
- Average diesel prices remain 10% higher than last year adding £0.5 million to our cost base and diesel consumption is 4% higher adding £0.2 million.

Non pay costs relating to staffing are £0.3 million higher than last year with travel and subsistence costs increasing 25% and uniform costs increasing 15%. Payments relating to Meal Allowances are 41% higher than last year which equates to £63,000. Plans are in place for this to be reviewed as a priority as part of the Best Value Group audit work stream to ensure that the operational regions are correctly interpreting and applying the £5

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reimbursement of away from base expenses rule under the Agenda for Change terms and conditions.

On a positive note vehicle maintenance costs have fallen £0.3 million due to the fleet replacement strategy and management control.

In terms of delivery of efficiency savings this pace continues to increase with total savings realised to date of £6.340 million year to date compared to £5.611 million in month 8. In line with most Boards, the reliance on non recurring savings continues to be a feature in this financial year, with the Best Value Programme starting to gather momentum to reduce this reliance in future years. This has been recognised within the updated financial forecast.

Key financial risk of delivery of efficiency plans and management of unavoidable cost pressures continues with the added risk of the impact of winter pressures also now featuring over the next couple of months.

Table 1 – Scottish Ambulance Service high level overview

**SCOTTISH AMBULANCE SERVICE BOARD
REVENUE RESOURCE ANALYSIS
PERIOD TO 31ST DECEMBER 2018**

	Full Year Budget £'000	Year to Date			Current Month		
		Budget £'000	Actual £'000	Variance £'000	Budget £'000	Actual £'000	Variance £'000
Income							
Revenue Allocation	262,101	184,566	184,566		20,794	20,794	
Health Board	(4,972)	3,855	3,833	(22)	376	397	21
Other Healthcare	779	594	601	7	64	78	14
Fleet	206	155	95	(60)	17	5	(12)
Staff Car Deductions	311	233	181	(52)	27	22	(5)
Other Operating	2,467	2,263	2,200	(63)	103	97	(6)
Total Income	260,892	191,666	191,476	(190)	21,381	21,393	12
Expenditure							
Accident & Emergency	173,478	129,156	130,719	(1,563)	14,872	14,627	245
Non Emergency Service	22,674	17,117	17,161	(44)	1,874	1,878	(4)
Air Ambulance	14,010	10,539	10,945	(406)	1,172	1,195	(23)
Overheads	50,730	34,854	33,420	1,434	3,463	3,485	(22)
Total Expenditure	260,892	191,666	192,245	(579)	21,381	21,185	196
Core Expenditure Variance			(769)			208	

INCOME AND EXPENDITURE BY REGION

Table 2 – Income and Expenditure

**SCOTTISH AMBULANCE SERVICE BOARD
INCOME AND EXPENDITURE SUMMARY
PERIOD TO 31 DECEMBER 2018**

		Cumulative to Date				Current Period			
		Budget £'000	Actual £'000	Variance £'000	Variance %	Budget £'000	Actual £'000	Variance £'000	Variance %
Service Delivery Directorate	Income	(5,656)	(5,509)	(147)	-3%	(478)	(491)	14	3%
	Salaries	137,820	137,547	274	0%	15,465	15,299	166	1%
	Supplies	26,881	28,262	(1,381)	-5%	2,996	3,136	(140)	-5%
	Sav Target	(2,956)		(2,956)		(328)		(328)	
	Sav Realised	1,965		1,965		359		359	
				(2,246)					70
Support Services Directorates	Income	(1,444)	(1,401)	(43)	-3%	(109)	(108)	(1)	-1%
	Salaries	13,595	13,353	242	2%	1,555	1,449	106	7%
	Supplies	23,378	22,865	513	2%	2,569	2,503	66	3%
	Sav Target	(3,610)		(3,610)		(402)		(402)	
	Sav Realised	4,375		4,375		369		369	
				1,477					138
SCOTTISH AMBULANCE SERVICE	Income	(7,100)	(6,910)	(190)	-3%	(586)	(599)	12	2%
	Salaries	151,415	150,899	516	0%	17,020	16,748	272	2%
	Supplies	50,259	51,127	(868)	-2%	5,565	5,639	(74)	-1%
	Sav Target	(6,566)		(6,566)		(730)		(730)	
	Sav Realised	6,340		6,340		728		728	
				(769)					208

Table 3 – Service Delivery

Service delivery is £2.2 million over budget at 31 December. Savings of £2.0 million have been realised against a target of £3.0 million to date, giving a net savings deficit of £1.0 million at month 9. Service areas have confirmed total efficiency savings forecast of £2.8 million.

Non pay costs are £2.1 million higher compared with December 2017 with increased budget of only £1.2 million associated with these pressures. This is due to the increases in air ambulance, non pay staffing costs and diesel pressures highlighted earlier in this paper.

The reduction in December overtime costs was as forecast and is reflected in the improvement of the pay position.

Table 3

**SCOTTISH AMBULANCE SERVICE BOARD
INCOME AND EXPENDITURE - SERVICE DELIVERY
PERIOD TO 31 DECEMBER 2018**

		Cumulative to Date				Current Period			
		Budget £'000	Actual £'000	Variance £'000	Variance %	Budget £'000	Actual £'000	Variance £'000	Variance %
NORTH REGION	Income	(677)	(649)	(27)	-4%	(63)	(71)	8	13%
	Salaries	23,408	23,250	158	1%	2,650	2,634	17	1%
	Supplies	2,655	2,797	(142)	-5%	293	277	16	5%
	Sav Target	(705)		(705)		(78)		(78)	
	Sav Realised	125		125		13		13	
				(591)			(25)		
EAST REGION	Income	(1,205)	(1,212)	7	1%	(92)	(84)	(8)	-9%
	Salaries	36,562	37,264	(702)	-2%	4,137	4,171	(34)	-1%
	Supplies	4,264	4,568	(304)	-7%	494	465	29	6%
	Sav Target	(849)		(849)		(94)		(94)	
	Sav Realised	342		342		35		35	
				(1,506)			(73)		
WEST REGION	Income	(3,165)	(3,107)	(59)	-2%	(257)	(279)	22	9%
	Salaries	52,949	52,851	98	0%	5,948	5,784	164	3%
	Supplies	5,810	6,361	(551)	-9%	628	796	(168)	-27%
	Sav Target	(1,007)		(1,007)		(112)		(112)	
	Sav Realised	464		464		27		27	
				(1,055)			(67)		
NATIONAL OPS	Income	(610)	(541)	(68)	-11%	(66)	(58)	(8)	-13%
	Salaries	24,901	24,181	720	3%	2,730	2,710	20	1%
	Supplies	14,152	14,536	(384)	-3%	1,581	1,598	(17)	-1%
	Sav Target	(395)		(395)		(44)		(44)	
	Sav Realised	1,034		1,034		284		284	
				906			235		
TOTAL SERVICE DELIVERY	Income	(5,656)	(5,509)	(147)	-3%	(478)	(491)	14	3%
	Salaries	137,820	137,547	274	0%	15,465	15,299	166	1%
	Supplies	26,881	28,262	(1,381)	-5%	2,996	3,136	(140)	-5%
	Sav Target	(2,956)		(2,956)		(328)		(328)	
	Sav Realised	1,965		1,965		359		359	
				(2,246)			70		

Table 3a

**SCOTTISH AMBULANCE SERVICE BOARD
STAFF AND OVERTIME SUMMARY
PERIOD TO 31 DECEMBER 2018**

		East Region	North Region	West Region	National Ops	Service Delivery
Current Year	Average WTE	1,210	680	1,683	709	4,282
	Overtime Hours	113,927	86,321	177,224	52,715	430,187
	Overtime Cost (£'000)	2,469	1,897	3,849	830	9,045
Prior Year	Average WTE	1,164	656	1,664	670	4,154
	Overtime Hours	126,665	79,277	181,261	48,953	436,156
	Overtime Cost (£'000)	2,585	1,611	3,651	733	8,580
Variance	Average WTE	46	24	19	39	128
	Overtime Hours	(12,738)	7,044	(4,037)	3,762	(5,969)
	Overtime Cost (£'000)	(116)	286	198	97	465

Table 3a illustrates that the average WTE has increased by 128 wte on the same period last year. Approximately a third of the increase relates to additional resources funded with additional monies e.g. Enhanced Capability, Major Trauma and Strategy. This is a positive position despite increase in overtime costs of £0.5 million compared to last year. This cost pressure is due to incremental drift and pay award.

The trend in overtime hours is demonstrated in the graph below. Significant work has taken place to put additional controls and scrutiny in the management of overtime and this has seen an improving position as part of the recovery actions by operational managers.

Overtime hours were 9% higher on a cumulative basis at the end of June but this has now fallen to the point where cumulative hours are 1% lower at the end of December. The East and West regions in particular have seen a significant fall in the level of overtime over this period.

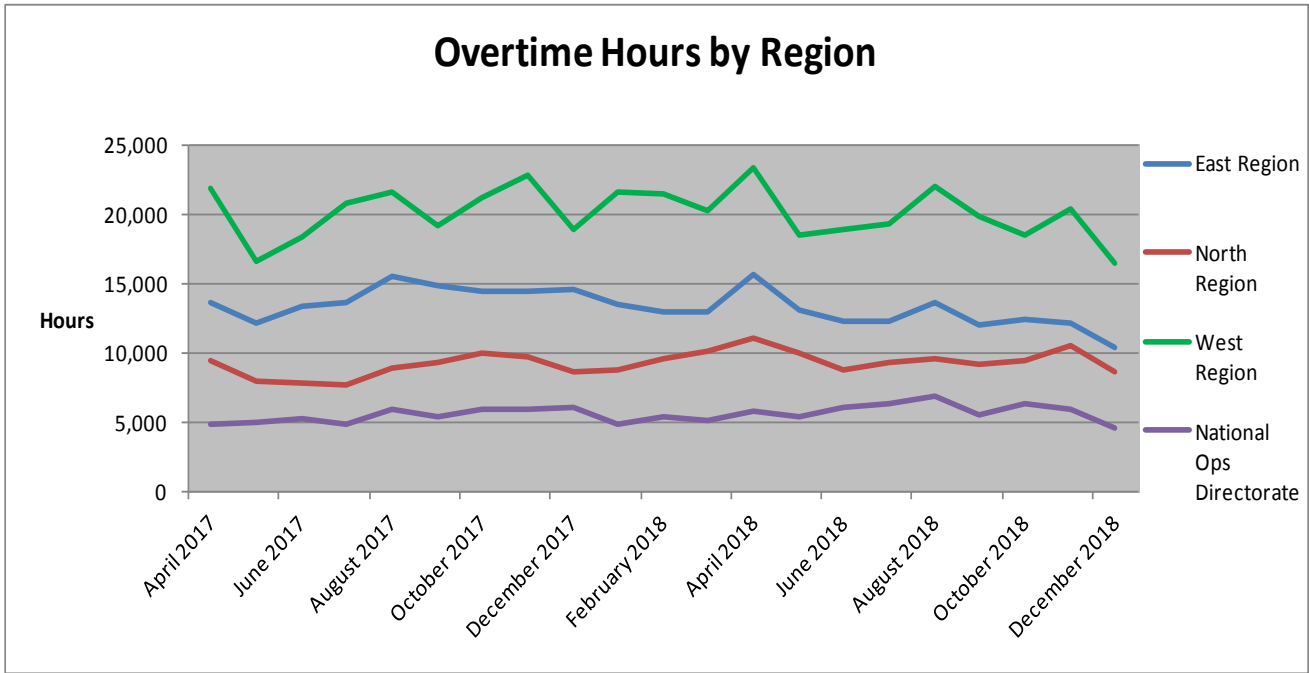


Table 4 – Support Services Directorates

Support services are being reported as £1.5 million under budget. Within table 4 the Finance & Logistics savings target includes the budgeted vacancy factor of £2 million. Non recurring slippage and vacancy savings amount to £3.8 million and we are currently £0.8 million ahead of savings target.

The movement in month is primarily due to project specific funding being allocated to the Care, Quality and Strategic Development Directorate.

SCOTTISH AMBULANCE SERVICE BOARD
INCOME AND EXPENDITURE BY DIRECTORATE
PERIOD TO 31 DECEMBER 2018

		Cumulative to Date				Current Period			
		Budget £'000	Actual £'000	Variance £'000	Variance %	Budget £'000	Actual £'000	Variance £'000	Variance %
BOARD AND CHIEF EXECUTIVE	Income	(113)	(120)	7	6%	(1)	(13)	12	791%
	Salaries	1,252	1,224	28	2%	145	133	13	9%
	Supplies	127	115	12	10%	14	16	(1)	-9%
	Sav Target	(5)	0	(5)		(1)	(1)	(1)	
	Sav Realised	11	0	11		0	0	0	
				53					23
FINANCE AND LOGISTICS	Income	(1,189)	(1,200)	11	1%	(91)	(85)	(6)	-7%
	Salaries	6,221	6,194	27	0%	701	686	15	2%
	Supplies	21,140	20,604	536	3%	2,312	2,259	53	2%
	Sav Target	(3,528)	0	(3,528)		(392)	0	(392)	
	Sav Realised	4,224	0	4,224		314	0	314	
				1,270					(17)
HUMAN RESOURCES	Income	(33)	(38)	5	15%	(4)	(4)	1	16%
	Salaries	1,457	1,453	4	0%	156	154	1	1%
	Supplies	656	765	(109)	-17%	73	92	(19)	-26%
	Sav Target	(17)	0	(17)		(2)	0	(2)	
	Sav Realised	29	0	29		0	0	0	
				(89)					(19)
MEDICAL	Income	(26)	(6)	(20)	-78%	(3)	(1)	(3)	-74%
	Salaries	903	860	44	5%	118	127	(9)	-8%
	Supplies	302	354	(52)	-17%	44	47	(3)	-6%
	Sav Target	(11)	0	(11)		(1)	0	(1)	
	Sav Realised	0	0	0		0	0	0	
				(39)					(16)
CARE QUALITY AND STRATEGIC DEVLOPMENT	Income	(83)	(37)	(46)	-56%	(9)	(4)	(5)	-52%
	Salaries	3,761	3,622	139	4%	434	349	85	20%
	Supplies	1,152	1,026	126	11%	127	90	36	29%
	Sav Target	(48)	0	(48)		(5)	0	(5)	
	Sav Realised	111	0	111		55	0	55	
				282					167
TOTAL SUPPORT SERVICES	Income	(1,444)	(1,401)	(43)	-3%	(109)	(108)	(1)	-1%
	Salaries	13,595	13,353	242	2%	1,555	1,449	106	7%
	Supplies	23,378	22,865	513	2%	2,569	2,503	66	3%
	Sav Target	(3,610)		(3,610)		(402)		(402)	
	Sav Realised	4,375		4,375		369		369	
				1,477					138

Table 5 – Strategy Investment

The Scottish Government is investing an additional £6.7 million in 2018/2019 to support the delivery of “Towards 2020: Taking Care to the Patient” bringing the total investment to date to £18 million.

This will allow the Service to continue enhancements within Ambulance Control Centres, take forward Specialist and Advanced Paramedic recruitment and the implementation of enhanced Developing Future Leaders and Managers (DFLM) time.

The table below provides a breakdown of the full investment along with the expenditure committed and anticipated in 2018/19.

SCOTTISH AMBULANCE SERVICE BOARD
STRATEGY INVESTMENT REPORT
PERIOD TO 31 DECEMBER 2018

	Previous Investment £'000	2018/19 Investment £'000	Total Investment £'000	Released to Date £'000
Divisions Low Acuity	833		833	833
ACC Low Acuity	255		255	255
ACC Urgent Tier desk	120		120	120
ACC Additional Call takers	330		330	330
Ambulance Control Centres	1,185	1,655	2,840	2,440
Out of Hospital Cardiac Arrest	199	11	210	210
DFLM	323	327	650	323
Training - additional training staff	600		600	600
Training - additional non pay costs	312		312	312
Specialist Paramedics B6	2,258	4,650	6,908	3,883
Implementation Support	392		392	392
Workforce Development	4,400		4,400	4,400
Telehealth	93	57	150	52
Total Strategy Investment	11,300	6,700	18,000	14,150

Table 6 – Progress against our Efficiency Plans

The following table shows the progress against our efficiency plans.

**SCOTTISH AMBULANCE SERVICE
2018/19 EFFICIENCY SAVINGS REPORT
PERIOD TO 31ST DECEMBER**

	Annual Target £'000	Agreed Savings Plans £'000	Savings Recognised to date £'000
Service Totals	7,917	3,712	2,520
Funding			500
Vacancy Factor			1,060
Non recurrent Slippage			2,260
SAVINGS TO DATE			6,340

The efficiency plans are split into three specific areas:

- Directorate Savings Targets
- Best value programme and
- Carry forward initiatives

Directorate Savings Target

Each Directorate within the Service has been allocated a 1% efficiency target recognising the requirement to continually review our costs and ensuring reinvestment in our services to meet ongoing cost pressures. The savings plans that have been submitted by the directorate teams are now in line with the target of £2.5 million. Detailed monitoring and tracking of savings is in place with £2.2 million identified to date.

Best Value Initiatives

Director leads have been appointed to lead on the various work streams identified with savings expected to commence in the third quarter of the year.

A small number of initiatives are in their infancy and have delivered a reduction in spend in comparison to the same period last financial year. This includes accommodation costs and lease car charges. A number of pilot schemes have also commenced which aim to report on deliverable savings over the next few months.

A best value pipeline of savings has been developed including a total of 40 potential schemes with a full year saving potential of £4.9 million and these are being developed in a 3 year plan planning cycle.

Carry Forward Initiatives

The Service is in the process of appointing an insurance claims administrator to pursue the recovery of third party liabilities. Our vehicle insurance policy is £0.59 million per annum with an additional £0.86 million forecast for vehicle damages. It is planned that this will be in place for the last quarter of this financial year and will work with the Service to reduce this cost pressure over the next twelve months.

The majority of the medical gases savings (£0.25 million vs. a forecast spend of £0.92 million) are predicated on reducing cylinder rentals. However there is a key issue to resolve in terms of the actual stock level held and that being charged by our supplier. Detailed work has been done on this with a meeting taking place with the supplier to agree how this can be taken forward. This remains a key focus of the Best Value Group.

The use of supermarket and “Keyfuel” sites has been widely promoted in the Service in an effort to reduce diesel costs. The average use of these sites across the Service is 65% against a target of 80%, generating £135,000 of cost reduction to date. There are variations between areas and targeted work is being undertaken in those areas where usage is below target. This is being monitored closely by the Best Value Group and it will consider potential options to further increase this target

Financial Forecast 2018/19

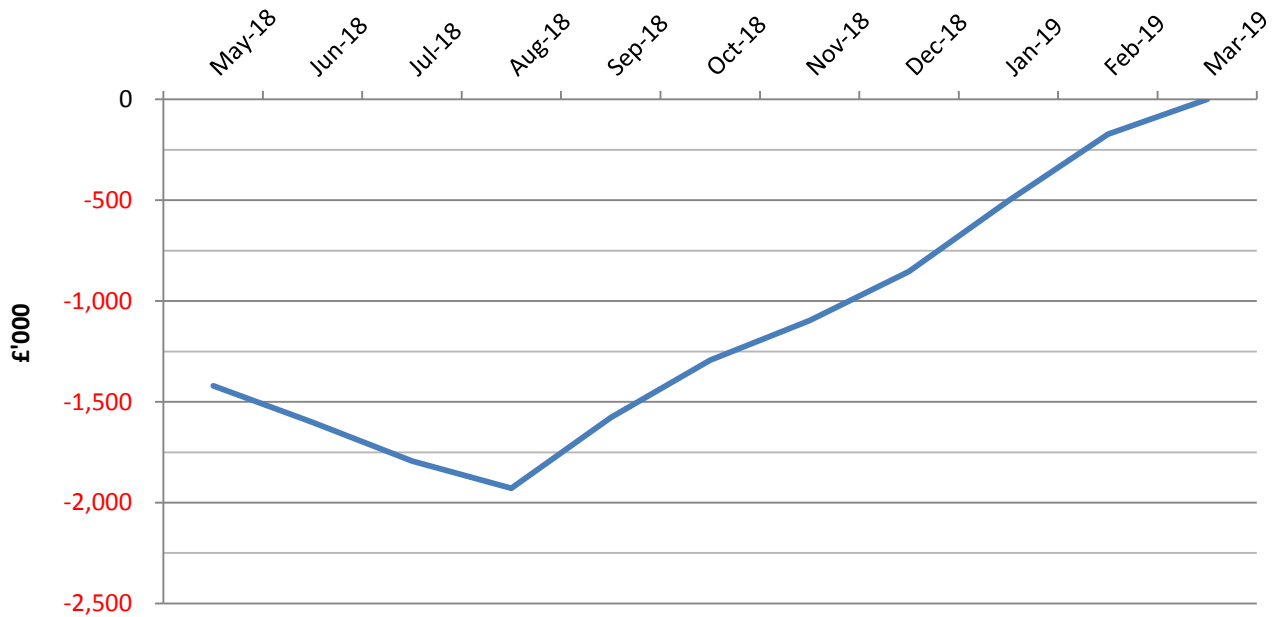
A detailed full year forecast has been completed, and updated on a monthly basis which demonstrates a balanced budget and break even position by March 2019. The position however remains very tight and is being closely monitored.

Key risks, in addition to the management of key cost pressures identified in this report and delivery of efficiency savings, now include the financial impact of winter pressures and the full impact of incremental drift.

The following shows the improved financial position in line with previous months and this trend continuing until March 2019. The delivery of this is reliant upon increased pace in efficiency savings, continued scrutiny on all expenditure including management of rosters, reductions in overtime and the impact of a number of best value programmes. The positive signs of this improvement continue to be demonstrated in this month’s financial position.

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Forecast Financial Position



The forecast as described in the paper to the Board in November shows the detail of how we plan to achieve this. It is also assumed, as confirmed by Scottish Government, that the pay award will be fully funded. There also continues to be non recurring slippage in some of our developments due to, in the main staff recruitment, given the scale of the change this is not unexpected as these developments are embedded into our Service.

CAPITAL

Table 7 shows the Capital Expenditure report for the year.

Table 7 – Capital Expenditure

SCOTTISH AMBULANCE SERVICE BOARD
CAPITAL EXPENDITURE REPORT
PERIOD TO 31 DECEMBER 2018

	Planned Budget £'000	Actual to Date £'000	Forecast Variance £'000	Status
CAPITAL RESOURCE FUNDING				
Formula Allocation	1,794	354		Consists of Vehicle Replacement, Enhanced Capability and Defib Replacement Funding
Project Specific Funding	10,538	2,501		
Other Central Funding (ScotSTAR)	250			
Funding transferred to Revenue	(120)			
Funding transferred from Revenue	120			
Funding Returned to SG				
Defib Allocation Adjustment	(2,000)			
Capital Grant	(330)			
Capital Receipts		(49)		Transfer of funding to SFRS for Lerwick Gain on disposal of vehicles
Total Capital allocation	10,252	2,806		
EXPENDITURE				
Building Projects				
Lerwick		10		Completed in Sept 2018 - Final costs being calculated but funding has been deducted from budget to cover capital Grant
Cumnock Refurbishment				Deferred to 2019-20 due to option appraisal not been completed in time for project to start in 2018-19
Elgin Station Refurbishment	100			Minor refurbishment of Elgin Station to address overcrowding issues
Co-location Sites	100	7		Project underway - estimated completion Q4 2018/19
SORT Bases	300	5		Modification of Aberdeen SORT base - Estimated completion Q1 2019/20 - Tender process underway
ACC -Norseman Expansion Phase 2	320	71		Due for completion Sept/Oct 18 - final costs being calculated
Stirling Care Village	52	22		Final costs being calculated - funds to be transferred to NHS FV
Electric Charging Points	10			Estimated completion Q4 2018/19
	882	115		
Equipment				
Enhanced Capability	2,300			Details being finalised - mixture of estates, vehicles and equipment purchases
Defibrillator Replacement				Estimated budget - final details confirmed when FBC approved and contract award made
Medical Equipment	150	6		Project underway - estimated completion Q4 2018/19
ScotSTAR	160			Details being finalised - estimated completion Q4 2018/19
	2,610	6		
ICT Projects				
Network Infrastructure	216	7		Project underway - estimated completion Q4 2018/19
eHealth	62			Project underway - estimated completion Q4 2018/19
	278	7		
Vehicle Replacement	6,058	2,496		Project underway - estimated completion Q4 2018/19
Accident Damage	350	231		
Unallocated	74			
Capital Receipts		(49)		Gain on disposal of vehicles
Total Capital expenditure	10,252	2,806		

BALANCE SHEET

Table 8 shows the Balance Sheet, with cash balance at £3.1 million.

Table 8 – Balance Sheet

SCOTTISH AMBULANCE SERVICE BOARD
BALANCE SHEET
AT 31 DECEMBER 2018

	Opening Balance £'000	Balance as at 31 Dec £'000	Month Change £'000	Forecast as at 31 Mar £'000
Non-Current Assets				
Property, Plant & Equipment	85,609	79,215	(609)	80,000
Intangible Fixed Assets	2,803	2,384	(47)	1,800
Financial Assets	3,622	3,605	0	3,500
Total non-current assets	92,034	85,204	(656)	85,300
Current Assets				
Assets held for sale	115	115	0	95
Inventories	126	101	(11)	145
Trade & other receivables	21,938	16,230	(1,800)	19,000
Cash	60	3,074	(3,251)	60
Total current assets	22,239	19,520	(5,062)	19,300
Total assets	114,273	104,724	(5,718)	104,600
Current Liabilities				
Provisions	2,803	2,803	0	2,800
Trade & other payables	19,339	9,094	(4,856)	15,600
Total current liabilities	22,142	11,897	(4,856)	18,400
Non-Current Liabilities				
Provisions	14,968	14,968	0	14,200
Trade & other payables	60	60	0	
Total non-current liabilities	15,028	15,028	0	14,200
Total net assets	77,103	77,799	(862)	72,000
Taxpayers Equity				
General Fund	72,977	73,765	(852)	67,500
Revaluation Reserve	4,126	4,034	(10)	4,500
Total reserves	77,103	77,799	(862)	72,000

CONCLUSION

The reported financial position of £0.8 million over budget after 9 months reflects an unfavourable position greater than planned at this stage in the financial year. The key contributors to this have been described above with corrective actions noted. This does however show an improving position seen over the last few months and in line with our forecast and trajectory to year end.

It was always anticipated that the savings plans would be delivered later in the year and the £6.3 million savings achieved to date is only slightly lower than planned. Significant work has continued to strengthen and put pace into the Best Value Programme and a pipeline of projects is also in place providing assurance of additional recurring efficiency schemes being implemented. These assumptions have been incorporated into the detailed forecast and the financial plan for 2019/20 and beyond.

Overtime hours are now more in line with previous years and plans have been developed to reduce this further over the remainder of the year.

A detailed forecast has been completed and anticipates a break even position for the year end, in line with the Board financial plan.

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