Scottish Ambulance Service
Working in Partnership with Universities

NHS SCOTLAND

Public Board Meeting **25 November 2026**
Item 11

THIS PAPER IS FOR DISCUSSION

SUMMARY FINANCIAL PERFORMANCE TO 31 OCTOBER 2026

Lead Director **Author**	Julie Carter, Director of Finance, Logistics and Strategy Maria McFeat, Deputy Director of Finance
Action required	The Board is asked to **discuss and note**: • The financial position to the end of October 2026 • Detailed analysis on overtime performance, noting this remains a high cost for the Service and has increased in this month from previous years. This is also a key efficiency programme within the finance plan • Update on post winter system pressures that have been incurred by the Service without associated funding • The impact of the efficiency savings position to the end of October 2026
Key points	1. The financial position at the end of Month 7 is reporting a deficit of £0.78 million. 2. Detailed analyses of the key drivers of Overtime costs, as a significant cost pressure in this period, are included in this paper. 3. Total costs of £0.59 million are being incurred to support system pressures post winter and linked to high turnaround times, this pressure is being monitored current assumptions are that this is not as significant as originally anticipated on the basis of additional Health Board funding. 4. In relation to the agreed £13.7 million efficiency savings target, to date £6.58 million (82.35%) has been delivered against a year-to-date target of £7.99 million. Of this £6.58 million, £2.78 million has been delivered on a recurring basis, and £3.80 million has been delivered on a non-recurring basis. Whilst there is still shortfall in delivery of savings against year to date target, the delivery of savings has improved significantly in month. 5. A full year deficit of £3.55 million was forecast, assuming full funding for Agenda for Change Reform pay costs and delivery of the 3% efficiency savings target. An updated full year forecast was advised in month 6, with the forecast position now updated to reflect a break even position. 6. Funding for the agreed agenda for change reform funding (RWW) is now within the budget position, as permanent posts are being filled this is being offset against the additional overtime costs and this is being reported separately.

Timing	During the financial year the Board will be provided with monthly updates on the financial position and the final year end forecast position is included within this paper
Associated Corporate Risk Identification	Risk ID 5602 – failure to achieve financial target
Link to Corporate Ambitions	This paper relates to: We will • Work collaboratively with citizens and our partners to create healthier and safer communities • Innovate to continuously improve our care and enhance the resilience and sustainability of our services • Improve population health and tackle the impact of inequalities • Deliver our net zero climate targets • Provide the people of Scotland with compassionate, safe and effective care when and where they need it • Be a great place to work, focusing on staff experience, health and wellbeing
Benefit to Patients	Efficient and effective use of resources enables the Service to provide the best level of safe and effective care to patients as it can within the resources available.

Scottish Ambulance Service
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NHS SCOTLAND

SCOTTISH AMBULANCE SERVICE BOARD

FINANCIAL PERFORMANCE TO 31 OCTOBER 2026

JULIE CARTER, DIRECTOR OF FINANCE, LOGISTICS & STRATEGY

This paper sets out the financial position at 31 October 2026 for the Scottish Ambulance Service.

The financial plan projected a deficit position of £3.55 million for the year. We had modelled forecast scenarios ranging from a best-case, break-even position to a worst-case forecast deficit of £5.5 million. Following a further review of the forecast at month 6, this was revised to a break-even position. As described within the plan, this assumes full funding for Agenda for Change reform pay costs (Reduced Working Week), and savings delivered against the full £13.7 million efficiency savings target.

The Board is asked to note the reporting against:

- The overall financial position for the 7 months to October 2026
- Progress against the delivery of the £13.7 million in-year savings target
- Specific reference to overtime costs assumed within the £13.7 million efficiency plans
- An update on the additional costs of the Reduced Working week and funding assumptions.
- The updated forecast position

The financial position to October 2026, reporting a deficit position to date, consists of:

- Income – this is reporting a small unfavourable position against budget of £0.05 million
- Core Expenditure – a deficit position of £0.78 million against a trajectory deficit of £2.8 million to October 2026.
- Agenda for Change reform funding and associated costs arising from the reduced working week are £9.49 million. Funding has been confirmed for the reduction from 37 hours to 36 hours currently being implemented across the Service. Given the funding assumption, this will continue to be reported separately within the finance report during the year.
- Efficiency savings target for the financial year is £13.7 million. To date, £6.58 million of savings has been achieved against a target to date of £7.99 million.

Key messages

- A deficit position of £0.78 million as at 31 October 2026 (this includes both core and non-core expenditure, and income), this is compared with the financial plan trajectory deficit of £2.8 million at the end of October 2026
- The deficit position of £0.78 million to October 2026 continues to present an improved run rate when compared to previous months which is anticipated to continue and is driven by the following:

    - Deficit Pay position of £0.05 million, the main driver is overtime £5.91 million over budget, which is absorbed by underspends of £5.18 million in Basic Pay and £0.59 million in Enhancements.
    - Overtime drivers include RWW impact, abstractions and staffing gaps. This position reflects an increase in OT hours and costs from the same period last year and reflects the requirement to cover the shift gaps arising from RWW, pending recruitment of posts. RWW funding and associated costs are £9.49 million year to date
    - Underspend in non-pay and asset disposal costs of £0.73 million with offsetting lines against some pressure in Air Ambulance, Legal and Medical costs.
    - Underachievement of the YTD Efficiency Savings Target by £1.41 million, has continued although has improved each month as savings are being delivered. This is, reflecting the progress to finalise local efficiency plans and accelerate national best value programmes.
    - Funding of £4 million has been received from Scottish Government to support the recruitment of Newly Qualified Paramedics delivering a range of service reform initiatives both within SAS and across the wider NHS.

As mentioned above, the main drivers of the current deficit position are:

- Against our efficiency savings target of £13.7 million, the target for the 7 months to October 2026 was £7.99 million of which £6.58 million was achieved. £2.78 million of this has been delivered on a recurring basis. The trajectory has been phased to recognise savings equally throughout the year. Follow-up work with budget holders and Best Value leads is ongoing.

- Continued high overtime costs, and this will remain to be a key driver in the delivery of the 2026/27 £13.7 million savings plan. OT hours for the 7 months have been consistently higher than the same period last year, which is to be expected due to the continued RWW contracted hours reduction and shift gaps requiring to be filled as permanent posts are being recruited. Work is progressing to develop the overtime trajectory and planned reduction so this can be closely monitored. Funding from RWW has been allocated to offset the cost pressures.

Key actions agreed in this period

The key focus of the financial plan, throughout this year and the next two years will be the delivery of the Back to Balance action plan.

1. Delivery of the full 3% efficiency savings and best value programme, focusing on improvement and reform

2. Reducing our overspend and high spend areas through cost control, stability and understanding impact
3. Making an impact across the wider system through our continued role in delivery service value and improvements across the wider health and care system

1. Delivery of our Efficiency Savings Target and best value programmes

The challenging savings target for 2026/27 has been set at £13.7 million. Work continues in identifying new areas to bridge the gap whilst feeding into the 2026/27 financial plan. In this period savings of £6.58 million have been achieved against a trajectory of £7.99 million. The slow start to the year has improved over the last few months. This will continue to be closely monitored as we go through the second half of this financial year. The last three months have seen continued movement from earlier months and it is anticipated this will continue as savings are being identified and quantified.

ACTION: The Service will continue to focus on the agreed savings programmes and the SG revised 15 Box Grid. The priorities remain on the high spend areas, service improvements that deliver financial and productivity efficiencies while balancing workforce, service delivery and performance.

The achievement of the £13.7 million efficiency plans continues to be challenging and we continue to build upon our methodology, governance and action focus to develop programmes that can be agreed and implemented in this financial year. The focus on delivery of recurring savings is crucial for the ongoing sustainability of the plan.

The existing governance structures continue into 2026/27 with the following key areas agreed via the SAS Best Value Programme, focusing on a service improvement and change management approach aiming to develop and deliver plans that

- Reduce costs
- Improve productivity
- Increase capacity
- Reduce demand
- Avoid additional costs
- Demonstrate added value either within SAS or across the wider system

Mandates for the programmes have been completed and it is assumed at this stage that £10.3 million of the £13.7 million target can be attributed to these plans. In addition, budget holders have submitted efficiency plans. Many budget holders continue to be engaged in discussions and developing further savings opportunities. As these plans are finalised and implemented, it is anticipated that the level of savings delivered will improve.

The recurring and non-recurring categorisation on savings has been a focus for the finance team and a checklist has been developed to critically review and categorise savings. A dedicated monthly savings review meeting has now been set up led by the Director of Finance.

In addition specific focus over the next few months is on

- Continuing to quantifying savings from overtime after the reduced working week impact has been offset
- Quantifying the benefits of the M365 team work
- 1-1 meetings with Best Value programme leads that has not delivered savings in year
- Continued focus on recurring v's non recurring savings

The forecast updated at month 7 assumes full delivery of the efficiency savings programme and this will be closely monitored over the second half of the year. Any change to this position will be reviewed with escalation measures put in place.

2. Overtime Costs

Given their significance, reducing overtime costs remains a key focus within the 2026/27 financial plan and is on one of our key efficiency programmes. Costs for the first 7 months of the year are higher than the same period last year, and using the detailed dashboards significant work has been actioned to critically review the key drivers of this and to take corrective action.

ACTION: Detailed real time reports have been developed and are being actively used by the budget holders. This has identified that the overtime increase is primarily driven by RWW gaps. Additional permanent posts have been approved which once in post should be mirrored by a reduction in overtime. The increase in costs is in addition to the ongoing pressures in hospital turnaround times and shift overruns overtime. Work has commenced in developing an overtime trajectory for the year ahead, offset by the recruitment in posts. This will be included within the forecast financial position. In addition, overtime monthly review meetings with Finance and Operations are taking place within the regions to agree corrective actions.

3. Post winter ongoing system pressures

A number of winter initiatives were put in place by SAS to manage the increased demand over winter 2025/26. These were funded by non-recurring unscheduled care monies approved by Scottish Government. The non-recurring funding ceased at the end of March 2026 however pressures in some specific areas remained and the costs of these winter initiatives have continued post March. However, as funding streams are being identified from Health Boards for some of these pressures, including support related to the HALO (Hospital ambulance liaison officer) service this pressure has reduced.

ACTION: Following a review of impact and performance the Executive team have reviewed the unfunded initiatives, and a range of regional management actions have been agreed to mitigate some of these cost pressures. Whilst funding streams have been identified the remaining cost pressures will continue to be closely monitored.

Financial Risk considerations noted in the period.

The key financial risks are detailed below with mitigating actions also described.

Delivery of Efficiency Savings Target including Best Value

The requirement to ensure the delivery of efficiency savings remains a continued focus for the Service. A well established governance process is in place, and has been reviewed and

updated for 2026/27. The financial plan identified a number of programmes and significant focus is currently on implementing, tracking and reporting on these. It is also recognised that delivery of financial savings, both recurring and non-recurring becomes a greater risk in each additional year, as the ability to deliver these becomes more challenging so the focus also remains on identifying medium to long-term opportunities. Specific work is also in place to focus on increasing the recurring savings and reduce reliance on non-recurring savings.

Delivery of our financial targets continues to be highlighted as a very high risk in our corporate risk register and is monitored in line with this risk profile.

Action – A number of actions are in place:

- agreed Programme Management Office (PMO) support aligned to the best value programmes to ensure additional capacity to deliver the plans
- Executive leads and finance support for each programme have been identified and agreed and included within Executive Director objectives
- Reporting progress through the Best Value Steering Group meeting every month, with regular reporting to Executive Team, Performance and Planning Steering Group and Audit and Risk Committee
- Governance policies and procedures updated and approved with clear escalation plans identified
- Linking our programmes to our 2030 strategy ambition, through the annual delivery plan and financial plan and to our 5 portfolio boards for oversight, prioritisation and Board reporting.
- Monthly highlight reports completed to report on progress and project mandates completed for all programmes.
- Implementation of our ideas box to ensure all staff can identify and contribute to new ideas. This will be reviewed and updated in line with the culture action plan agreed by the Board
- A fortnightly Executive Director meeting to discuss and resolve barriers to delivery and issues identified.
- Development of station level dashboards – building upon the work done on 2025/26 dashboards and providing more focus on integrated data and immediate action
- The implementation during 2026/27 of a fully automated individual post-level budget tracking model
- Development of patient level costings, which will link data with associated activities, both within and out with SAS
- Specific work over the next month will include quantification of savings in some key areas and conclusion of the budget holders savings plans.
- Development of a savings categorisation checklist that is formally reviewed on a monthly basis

In addition, the Service continues to work closely with the NHS Scotland Finance Delivery Unit (FDU) as well as the newly re-established Financial Improvement Network (FIN). The requirement to look at local, regional and national opportunities to move towards balance has never been greater.

Post Winter Operational Pressures

The financial plan identified the risk of whole system operational pressures impacting on the delivery of the Board financial plan. These pressures include hospital turnaround times. Funding has been received on a recurring basis for the impact on turnaround times and this is now embedded within SAS budgets. However, in addition to this there are winter initiatives, that were separately funded on a recurring basis, which have had to be continued post March without ongoing winter funding.

A range of operational actions are in place to mitigate these however there are some specific initiatives that are resulting in an adverse impact to the financial position within this reporting period.

Action

A review of the impact of these cost pressures has been partially mitigated through successful engagement with the participating Health Boards which has enabled us to secure funding for some of these pressures. The review is ongoing. This funding has been assumed within the updated forecast.

Reduction in the Working Week

As part of the Agenda for Change pay deal in 2023/24, it was agreed that the working week would reduce from 37.5 hours to 36 hours from April 2026. The implementation of this meant costs to the service to continue to provide roster cover which were incurred throughout 2024/25 continued into 2025/26. Funding of £6.8 million was received recurringly in 2025/26 to fund the additional costs of the initial 30 minute reduction in working hours to 37 hours

The additional costs of moving all Agenda for Change staff to a 36 hour week from 1 April 2026 has been calculated at circa £19.2 million (this includes additional recurring funding requirement of £12.4 million). The detailed monitoring processes for this have been put in place. A SAS finance guidance note describing the cost control actions for SAS budget holders has also been fully implemented. The final rosters have been agreed and permanent operational posts have been approved. As expenditure is being incurred there is further working ongoing that has identified potential further cost pressures and there remains outstanding additional corporate and management posts that require a final consolidation of the full funding and use. This is currently at the final stages of completion and will be included in future month end reporting. Positive discussions in relation to additional funding are taking place with Scottish Government

Action

Scottish Government have acknowledged that posts are required to be put in place to offset gaps in shift and it is anticipated that the funding will be received on a recurring basis for financial year 2026/27. This was clearly described within the Board approved financial plan.

To date, £9.49 million of funding has been released to cover the year-to-date costs of additional posts implemented within Service Delivery through the Reduced Working Week

programme. This includes £0.43 million recognised year-to-date impact for existing staff onto revised rosters.

The final cost impact of moving staff onto new rosters as they transition to a 36 hour working week is currently being finalised and will continue to be reported monthly. This includes the approval and monitoring of additional recurring operational posts, which should be offset by a corresponding reduction in current overtime costs. It is anticipated the full £19.2 million funding will be utilised in this financial year. Scottish Government have also identified the likelihood of a further £1.5m of additional funding recognising the current cost pressures arising from Reduced Working Week.

Invest to Save Framework

Invest to Save funding to expand the Hospital Transport Hub model, building on the QEUH approach to improve discharge and inter-hospital transfer flow has been received.

The core benefit is that the model aims to reduce private ambulance usage by 60% in year one, improve patient flow, support earlier discharge, and reduce pressure on hospital beds and SAS turnaround times.

This bid will optimise current NHS Scotland resources. The key risks to delivery depend on Board adoption, sufficient workforce capacity, demand management, and maintaining stakeholder commitment. Residual risks are generally low with monitoring and governance in place.

The project is closely aligned with the Discharge without Delay principles being progressed across Health Boards and supports wider hospital flow work. The SAS Transport Hub is a key enabler within the 15 Box Grid, and the use of Invest to Save funding to embed this good practice across Scotland.

Action

Phase 1 investment of £1.41 million has been provided for 2026/27. Expenditure will be tracked to ensure delivery of the agreed actions and to support identification of recurring savings of up to £0.5 million per annum.

Recruitment is in place and a finance reporting template being developed. This will be reported in future months. In addition, a Health Board level finance group is being established that will monitor ongoing expenditure, track the savings delivered within local Board.

Finance outturn position as at October 2026

Introduction

This section of the paper provides details of the financial results for the period ending October 2026

For the purpose of understanding the financial data tabled within this report, the following guidelines are provided:

- All Income budget and actual figures are presented as credit values (in brackets), a positive variance value against income reflects an improved performance against income plan whereas a negative variance is reflective of an underperformance contrary to income plan.
- All Expenditure budget and actual values are shown as positive figures; a positive variance value against expenditure reflects a favourable under-spend against budget plan whereas a negative variance is reflected of an adverse performance on budget plan.

SUMMARY OF YEAR TO DATE POSITION

Table 1 reports that the revenue position for the financial year to the end of October 2026 is a deficit of £0.78 million, made up of the following:

- Income – over budget by £0.05 million
- Expenditure Pay – over budget by £0.05 million
- Expenditure Supplies – under budget by £0.19 million
- Savings – behind year to date target by £1.41 million
- Expenditure Non-core – under budget by £0.54 million
- This position includes funded Agenda for Change reform funding and associated costs of £9.49 million

Pay costs as noted above are primarily driven by an increase in overtime costs and unfunded post winter system pressures.

Non-pay underspend at £0.73 million represents the combined effect of core non-pay net pressures offset by non-core gains from asset sales. Within non-pay, pressure lines include Air Ambulance, Legal Fees and Staffing costs. Legal fees relate to FAI costs, and we are in dialogue with Highland and Island Airports (HIAL) regarding additional training costs.

We continue to monitor the medical costs position, which have increased by around 4% which is slower than planned inflation, which has been funded whilst a detailed review is carried out to fully track the savings being delivered. There are further cost control mechanisms being implemented as a result of the best value programme.

Underspend lines offsetting these pressures include Training, Personnel Costs, Patient Transport and Office Running. Fuel costs underspends are being closely monitored following recurring savings actioned in Month 4 as diesel price continue to rise beyond the budgeted price of £1.66, with the M7 average finishing around £2.00 towards the end of October 2026.

Table 1 – Scottish Ambulance Service high-level overview

SCOTTISH AMBULANCE SERVICE BOARD
REVENUE RESOURCE ANALYSIS
YEAR TO DATE 31 OCTOBER 2026

	Full Year Budget £'000	Year to Date			Current Month		
		Budget £'000	Actual £'000	Variance £'000	Budget £'000	Actual £'000	Variance £'000
Income							
Revenue Allocation	538,013	311,682	311,682		43,574	43,574	
Health Board	7,676	5,281	5,228	(53)	810	781	(29)
Other Healthcare	645	400	402	2	53	52	(1)
Fleet	21	21	21	0	1	1	0
Staff Car Deductions	191	84	84	0	6	12	6
Other Operating	2,828	2,577	2,574	(3)	513	443	(70)
Total Income	549,374	320,045	319,991	(54)	44,957	44,863	(94)
Expenditure							
Accident & Emergency	353,933	210,390	212,677	(2,287)	31,146	30,808	338
Non Emergency Service	36,790	21,778	21,912	(134)	3,116	3,228	(112)
Air Ambulance	28,793	14,453	14,840	(387)	2,323	2,209	114
Overheads	104,843	48,409	46,330	2,079	8,372	7,293	1,079
Total Expenditure	524,359	295,030	295,759	(729)	44,957	43,538	1,419
Core Expenditure Variance				(783)			1,325
Non Core Expenditure							
Depreciation (DEL)	24,300	12,073	12,073	0	1,707	1,707	0
Depreciation (Donated)	65	11	11	0	2	2	0
AME Provision	0	0	0	0	0	0	0
AME Impairments	0	0	0	0	0	0	0
Non Cash (DEL)	650	0	0	0	0	0	0
Total Non Core Expenditure	25,015	12,084	12,084	0	1,709	1,709	0
Surplus / (Deficit)				(783)			1,325

Table 2 – Income and Expenditure

Table 2 provides the year-to-date position between service and support directorates.

SCOTTISH AMBULANCE SERVICE BOARD

INCOME AND EXPENDITURE SUMMARY

YEAR TO DATE 31 OCTOBER 2026

		Cumulative to Date				Current Period			
		Budget £'000	Actual £'000	Variance £'000	Variance %	Budget £'000	Actual £'000	Variance £'000	Variance %
Service Delivery Directorate	Income	(6,511)	(6,450)	(61)	-1%	(1,036)	(924)	(112)	-11%
	Salaries	228,207	227,898	309	0%	33,582	32,881	701	-2%
	Supplies	29,056	29,423	(367)	1%	4,598	4,532	66	-1%
	Sav Target	(2,831)	0	(2,831)	0%	(403)	0	(403)	0%
	Sav Realised	488	0	488	0%	296	0	296	0%
				(2,462)				548	
Support Services Directorates	Income	(1,851)	(1,858)	7	0%	(343)	(361)	18	5%
	Salaries	21,733	22,087	(354)	2%	3,225	3,253	(28)	1%
	Supplies	29,526	28,430	1,096	-4%	4,959	4,574	385	-8%
	Sav Target	(5,160)	0	(5,160)	0%	(737)	0	(737)	0%
	Sav Realised	6,090	0	6,090	0%	1,139	0	1,139	0%
	Reserves	0	0	0		0	0	0	
				1,679				777	
SCOTTISH AMBULANCE SERVICE	Income	(8,362)	(8,308)	(54)	-1%	(1,379)	(1,285)	(94)	-7%
	Salaries	249,940	249,985	(45)	0%	36,807	36,134	673	2%
	Supplies	58,585	57,856	729	1%	9,557	9,106	451	5%
	Sav Target	(7,991)	0	(7,991)		(1,140)	0	(1,140)	
	Sav Realised	6,578	0	6,578		1,435	0	1,435	
	Reserves	0	0	0		0	0	0	
				(783)				1,325	

Table 3 – Service Delivery

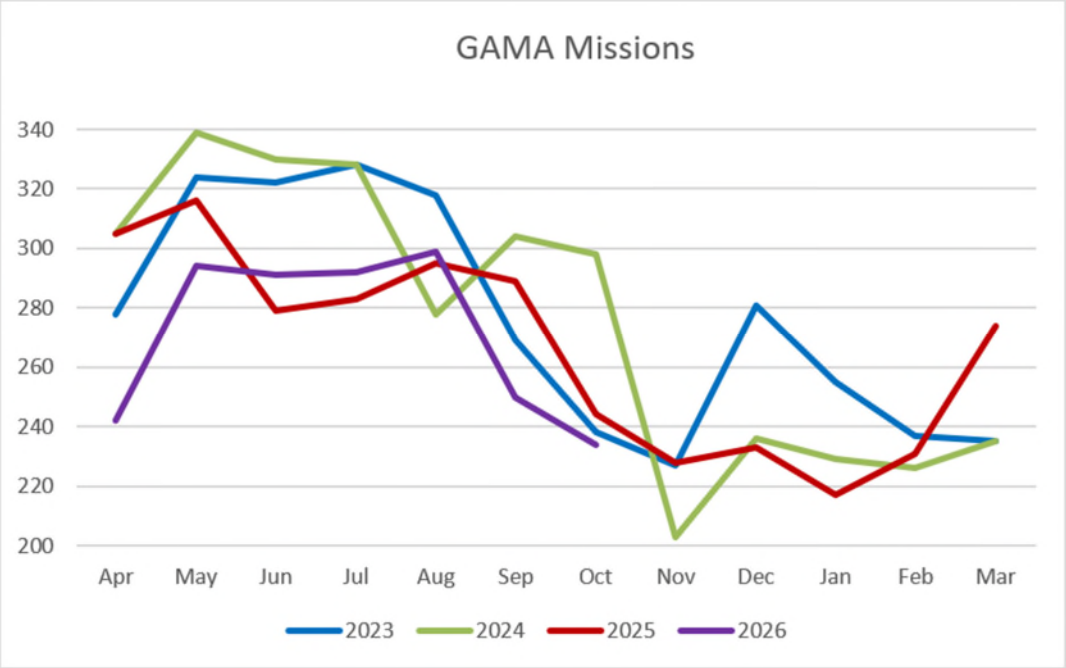
SCOTTISH AMBULANCE SERVICE BOARD
INCOME AND EXPENDITURE BY DIRECTORATE
YEAR TO DATE 31 OCTOBER 2026

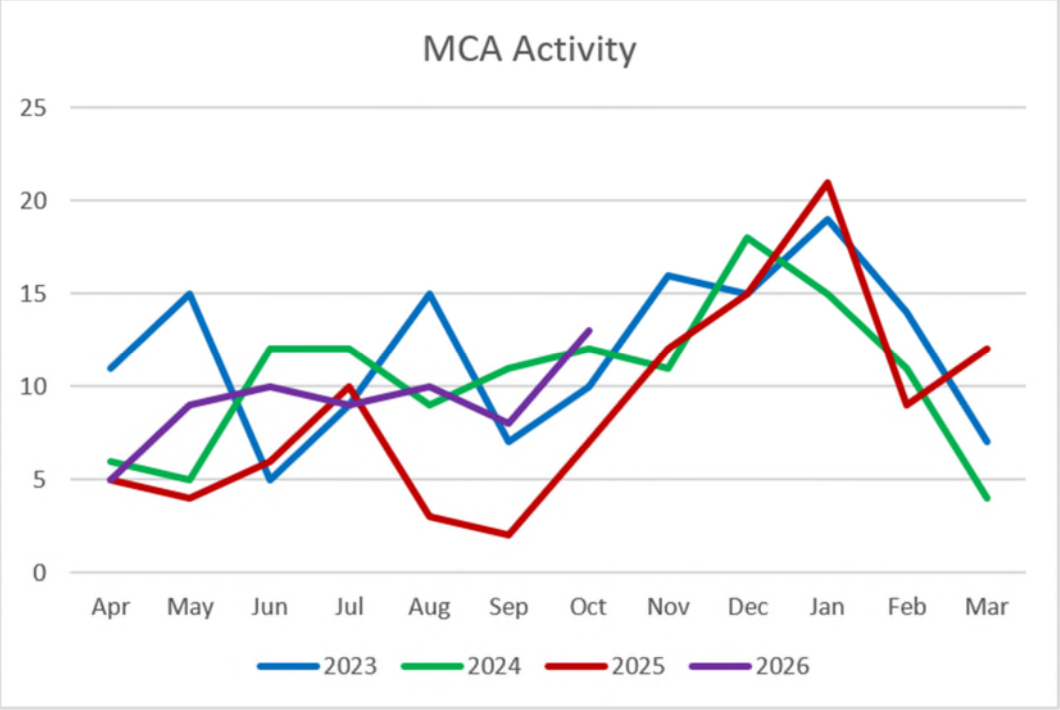
		Cumulative to Date				Current Period			
		Budget £'000	Actual £'000	Variance £'000	Variance %	Budget £'000	Actual £'000	Variance £'000	Variance %
NORTH REGION	Income	(1,194)	(1,194)	0	0%	(177)	(177)	0	0%
	Salaries	39,216	39,024	192	0%	5,749	5,615	135	-2%
	Supplies	2,522	2,523	(1)	0%	457	422	34	-7%
	Sav Target	(404)	0	(404)		(58)	0	(58)	
	Sav Realised	20	0	20		0	0	0	
				(193)				111	
EAST REGION	Income	(1,100)	(1,090)	(10)	-1%	(172)	(172)	0	0%
	Salaries	61,219	60,028	1,191	-2%	8,910	8,605	305	-3%
	Supplies	4,061	4,166	(105)	3%	632	652	(20)	3%
	Sav Target	(481)	0	(481)		(68)	0	(68)	
	Sav Realised	306	0	306		251	0	251	
				901				468	
WEST REGION	Income	(3,267)	(3,267)	0	0%	(483)	(483)	0	0%
	Salaries	83,401	84,444	(1,043)	1%	12,353	12,198	154	-1%
	Supplies	5,178	5,549	(371)	7%	761	911	(150)	20%
	Sav Target	(1,057)	0	(1,057)		(151)	0	(151)	
	Sav Realised	105	0	105		0	0	0	
				(2,366)				(147)	
NATIONAL OPS	Income	(950)	(899)	(51)	-5%	(204)	(92)	(112)	-55%
	Salaries	43,483	43,629	(146)	0%	6,447	6,355	92	-1%
	Supplies	17,268	17,169	99	-1%	2,744	2,544	200	-7%
	Sav Target	(862)	0	(862)		(123)	0	(123)	
	Sav Realised	44	0	44		44	0	44	
				(916)				100	
BUSINESS INTELLIGENCE	Salaries	888	773	115	-13%	123	108	15	-12%
	Supplies	27	16	11	-41%	4	3	1	-25%
	Sav Target	(27)	0	(27)		(3)	0	(3)	
	Sav Realised	13	0	13		1	0	1	
				112				14	
TOTAL SERVICE DELIVERY	Income	(6,511)	(6,450)	(61)	-1%	(1,036)	(924)	(112)	-11%
	Salaries	228,207	227,898	309	0%	33,582	32,881	701	-2%
	Supplies	29,056	29,423	(367)	1%	4,598	4,532	66	-1%
	Sav Target	(2,831)	0	(2,831)		(403)	0	(403)	
	Sav Realised	488	0	488		296	0	296	
				(2,462)				548	

Service delivery outturn is over budget by £2.46 million at 31 October 2026. Pay costs are reporting an overspend of £0.31 million over all service areas, however it should be noted that this is driven by anticipated Overtime costs.

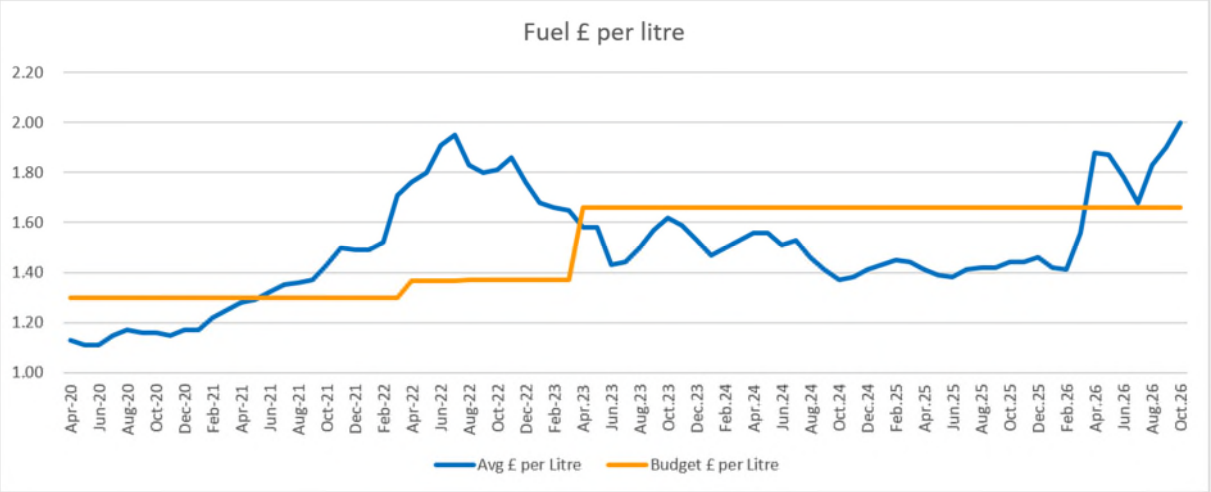
Air Ambulance Costs have reported a 5.4% decrease in the number of GAMA missions in these seven months from the same period last year, offset by an increase in Maritime and Coast Guard Agency (MCGA) chargeable missions (27) over this period against the same period last year. The local management team continue to review the MCA tasking process to provide assurance that the existing controls remain in place and the MCA support is based on clinical need following clinical triage.

Funding was included for the new contract, which commenced in July.





The diesel budget assumes a price of £1.66 per litre. The average unit price reached a low in June 2025, increased gradually during 2025 and then stabilised at £1.41 through to the end of February 2026. Against a backdrop of global political tensions, the average rose to £1.56 in March 2026 and to £1.88 and £1.87 in April and May respectively. As market tensions eased, the monthly average fell briefly to £1.68 in July then climbed back up, averaging at £2.00 in October 2026. As prices remain above the budgeted rate, they will continue to be closely monitored, particularly if the cost pressure increases.



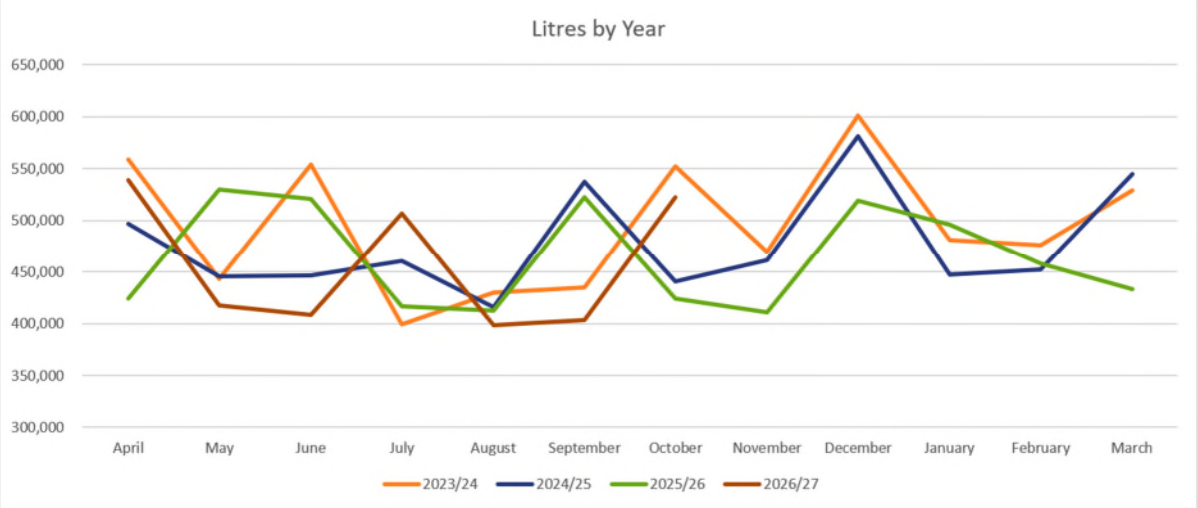


Table 4 – Support Services Directorates

Support services are being reported as £1.68 million under budget. The main driver of this is due to the Finance, Logistics and Strategy Division hosting the Service's central cost centre, General National, which holds the savings targets for all the Best Value Programmes (2026/27 target £10.3 million). To date, the Best Value schemes are ahead of target, with the resulting benefit reflected in the central cost centre's outturn. This aside, all areas are broadly in line with budget.

SCOTTISH AMBULANCE SERVICE BOARD
INCOME AND EXPENDITURE BY DIRECTORATE
YEAR TO DATE 31 OCTOBER 2026

		Cumulative to Date				Current Period			
		Budget £'000	Actual £'000	Variance £'000	Variance %	Budget £'000	Actual £'000	Variance £'000	Variance %
BOARD AND CHIEF EXECUTIVE	Income	(7)	(7)	0	0%	0	0	0	
	Salaries	1,807	1,802	5	0%	285	301	(16)	6%
	Supplies	90	128	(38)	42%	23	25	(2)	9%
	Sav Target	(55)	0	(55)		(8)	0	(8)	
	Sav Realised	0	0	0		0	0	0	
				(88)				(26)	
FINANCE AND LOGISTICS	Income	(1,808)	(1,815)	7	0%	(341)	(358)	17	5%
	Salaries	9,610	10,467	(857)	9%	1,373	1,513	(140)	10%
	Supplies	27,354	26,526	828	-3%	4,637	4,204	433	-9%
	Sav Target	(4,913)	0	(4,913)		(702)	0	(702)	
	Sav Realised	6,065	0	6,065		1,136	0	1,136	
	Reserves	0	0	0		0	0	0	
				1,130				744	
HUMAN RESOURCES	Income	(26)	(26)	0	0%	(2)	(2)	0	
	Salaries	2,057	2,077	(20)	1%	290	287	3	-1%
	Supplies	583	560	23	-4%	84	112	(28)	33%
	Sav Target	(100)	0	(100)		(14)	0	(14)	
	Sav Realised	0	0	0		0	0	0	
				(97)				(39)	
MEDICAL	Income	(3)	(3)	0	0%	0	0	0	
	Salaries	3,179	3,155	24	-1%	453	459	(6)	1%
	Supplies	729	745	(16)	2%	204	107	97	-48%
	Sav Target	(35)	0	(35)		(5)	0	(5)	
	Sav Realised	0	0	0		0	0	0	
				(27)				86	
CARE QUALITY AND PROF DEVELOPMENT	Income	(7)	(7)	0	0%	0	(1)	1	
	Salaries	5,080	4,586	494	-10%	824	693	131	-16%
	Supplies	770	471	299	-39%	11	126	(115)	1045%
	Sav Target	(57)	0	(57)		(8)	0	(8)	
	Sav Realised	25	0	25		3	0	3	
				761				12	
TOTAL SUPPORT SERVICES	Income	(1,851)	(1,858)	7	0%	(343)	(361)	18	5%
	Salaries	21,733	22,087	(354)	2%	3,225	3,253	(28)	1%
	Supplies	29,526	28,430	1,096	-4%	4,959	4,574	385	-8%
	Sav Target	(5,160)	0	(5,160)		(737)	0	(737)	
	Sav Realised	6,090	0	6,090		1,139	0	1,139	
	Reserves	0	0	0		0	0	0	
				1,679				777	

Table 5 – Detailed Income Analysis

Details of the financial performance analysed into specific income and funding sources are noted in the table below. This includes scrutiny of the key movements and pressure areas.

SCOTTISH AMBULANCE SERVICE BOARD
INCOME INCLUDING ALLOCATIONS
YEAR TO DATE 31 OCTOBER 2026

	Full Year Budget £'000	Year to Date		
		Budget £'000	Actual £'000	Variance £'000
Income				
Revenue Allocation	538,013			
Baseline Allocations	523,169			
Recurring Allocations	795			
Non-Recurring Allocations	14,049			
Fleet Income	21	21	21	0
Health Board	7,676	5,281	5,228	(53)
Other Healthcare	645	400	402	2
Other Operating	2,828	2,577	2,574	(3)
Staff Car Deductions	191	84	84	0
Total Income	549,374	8,363	8,309	(54)

Total income (including funding) to date is behind against budget, due to fewer cross border air transfers than anticipated.

The original financial plan assumed revenue funding allocations of £472 million. The above includes funding for COVID legacy, AfC Reform RWW, Agenda for Change Pay, Enhanced Mental Health and Invest to Save framework allocations. Adjustments are made on a monthly basis to the budget to include any additional allocations as these are notified to the Boards from Scottish Government and other NHS Boards.

Detailed Pay analysis

The pay overspends of £0.05 million is driven primarily from Overtime cost overspend of £5.91 million offset by Basic Pay underspend of £5.18 million. Overtime remains higher than prior year levels with a 9.45% increase in activity which is broadly anticipated in line with additionality due to RWW. Also, hospital turnaround time pressures continue where hours YTD are 6.4% higher than last year. Abstractions average for 2026 has reduced by 0.8% from same prior year period, with NQPs joining the workforce as 36-hour rosters are implemented.

Whilst still adverse this position has recovered to £0.05 million in month 7.

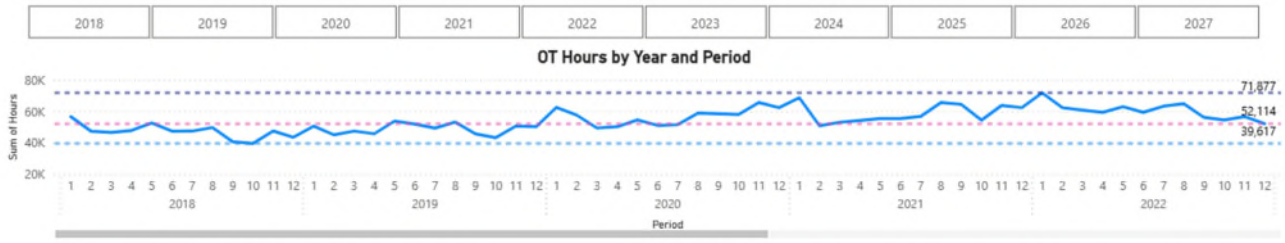
The latest analysis indicates that the drivers differ across operational areas and reflect a combination of RWW-related capacity changes, abstractions and other operational pressures. Although reduced working week posts have been funded and created a material additional coverage, regional performance shows that it does not translate directly into equivalent additional overtime, so the current focus is on understanding the factors driving the differing positions across the Service.

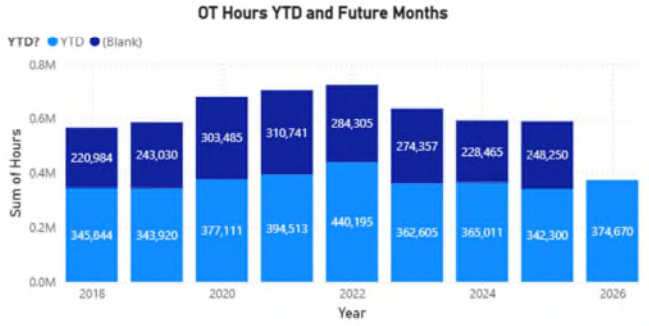
Further analysis is also underway to quantify the effect of increased rates for existing staff and how this affects budget versus actual expenditure.

A workforce dashboard is also in operation to provide supporting data behind the pay position and this continues to be used proactively by finance and operations.

As referenced previously, reducing overtime is one of the workstreams contributing towards achieving the £13.7 million savings.

The graphs below highlights overtime for the 7 months are still higher than pre COVID levels.





Period	2018	2019	2020	2021	2022	2023	2024	2025	2026
1	56,631	50,609	62,572	68,680	71,877	56,885	57,245	49,130	54,373
2	47,371	45,054	57,653	50,878	62,359	45,319	50,842	42,052	47,132
3	46,631	47,427	49,411	53,077	60,789	51,612	49,881	48,901	50,450
4	47,818	45,736	50,227	54,238	59,410	47,987	49,252	46,530	54,356
5	52,572	53,823	54,642	55,432	63,022	51,386	53,593	52,643	56,878
6	47,376	51,937	51,052	55,411	59,410	55,506	51,835	53,265	54,670
7	47,445	49,333	51,555	56,797	63,328	53,910	52,363	49,779	56,811
8	49,694	53,179	58,903	65,633	64,869	58,297	47,801	54,877	
9	40,671	45,667	58,538	64,509	56,144	51,704	41,346	48,809	
10	39,617	43,269	58,065	54,384	54,496	51,170	45,148	47,383	
11	47,509	50,676	65,637	63,840	56,682	57,400	49,255	49,128	
12	43,493	50,239	62,341	62,377	52,114	55,786	44,915	48,053	
Total	**566,829**	**586,950**	**680,596**	**705,255**	**724,501**	**636,962**	**593,476**	**590,550**	**374,670**

The high-level reports below show the monthly trend year on year comparison for the whole service, which breaks down the OT hours into the different drivers, plus shift cover %, abstraction % and sickness %.

- The total OT hours are 9.45% higher than the same period last year
- The adjusted OT hours paid are 38.33% higher than the same period last year
- Shift cover monthly YTD average has decreased by 1.79%
- Abstractions YTD average has decreased by 0.8%

The data in the Overtime Dashboard provides users with the trends for total OT hours, total OT paid, shift cover and abstractions. The total overtime (both hours and payments) is broken down into different categories such as paid-as-if-at-work (PAIAW), Advanced Paramedics overtime, shift overruns, HTAT, event cover, TOIL and RWW. This then leaves what we categorise as BAU OT.

Directorate, Region, Division, Sub Region, Dis...

All

YTD Summary

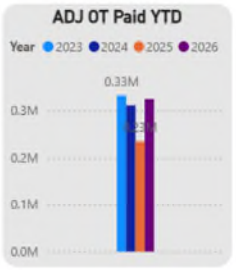
There are new and changing pressures in year, to allow for a fairer comparison year on year, we have added the ADJ hours and ADJ paid figures which exclude HTAT, RWW and 2024/25 Pay Award impact for M1-M6 (Current rates paid from M7 onwards).

Total Overtime Hours

Report Name	2025	2026	Mvmt	Mvmt%	£ Mvmt
East Region	81,413	83,869	2,457	3.02%	294,039
National Ops Directorate	37,703	45,293	7,590	20.13%	342,867
North Region	72,386	74,972	2,586	3.57%	291,425
Other	4,241	4,670	429	10.11%	26,302
West Region	146,565	165,864	19,299	13.17%	1,074,219
Total	**342,308**	**374,669**	**32,361**	**9.45%**	**2,028,851**

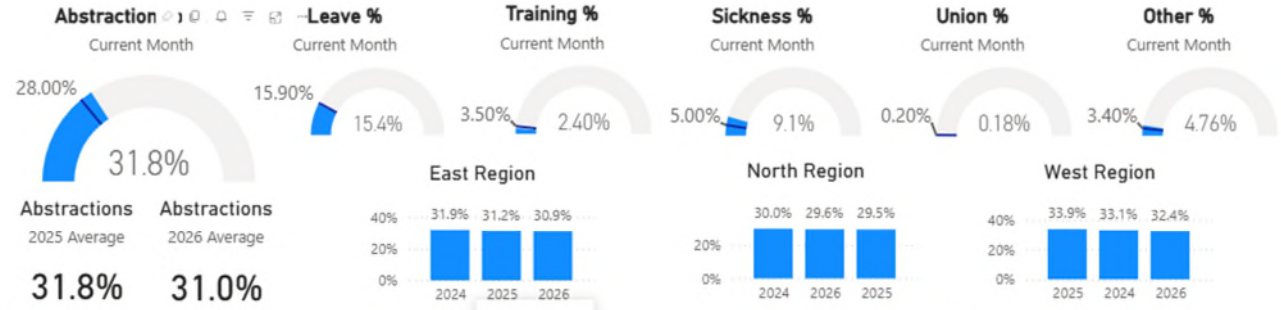
ADJ Overtime Hours (Excl RWW & HTAT)

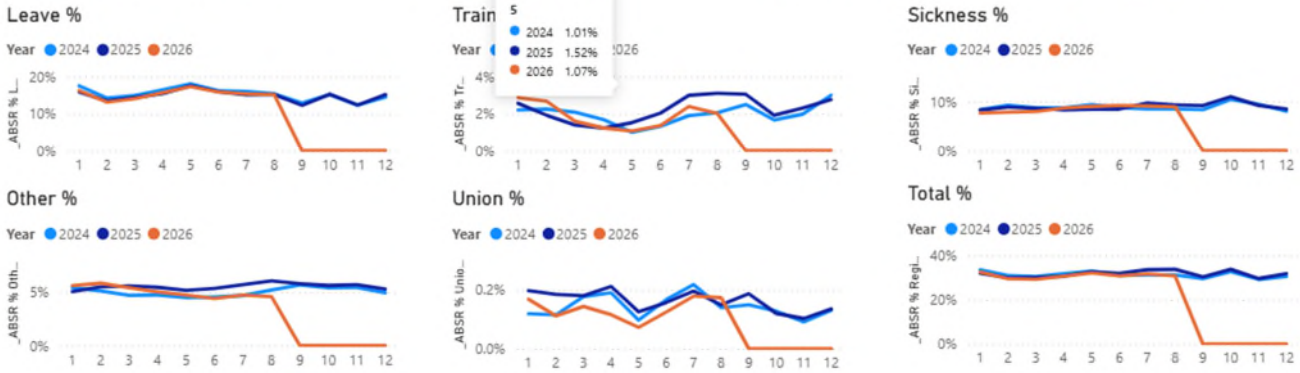
Report Name	2025	2026	Mvmt	Mvmt%	£ Mvmt
	758	-60	-818	-107.96%	57,009
East Region	53,448	72,412	18,965	35.48%	646,089
National Ops Directorate	29,711	42,398	12,688	42.70%	587,964
North Region	49,028	63,063	14,036	28.63%	520,543
Other	4,813	4,597	-216	-4.49%	34,626
West Region	100,895	142,338	41,443	41.08%	1,531,347
Total	**234,771**	**324,748**	**89,977**	**38.33%**	**3,378,980**

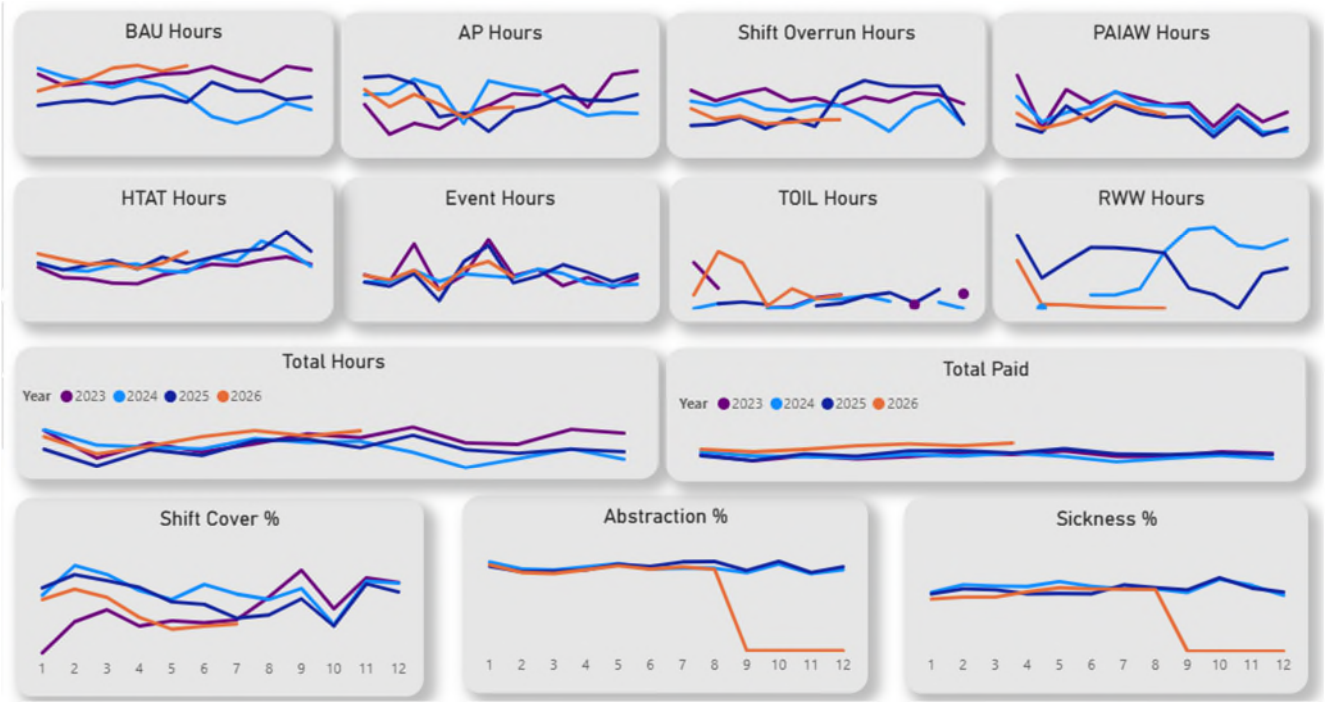


Total OT Hours	Total OT Paid	ADJ OT Hours	ADJ OT Paid
374,669	12,980,752	324,748	10,537,576
2025: 342,308 (-9.45%)	2025: 10,951,900 (-18.53%)	2025: 234,771 (-38.33%)	2025: 7,158,596 (-47.2%)

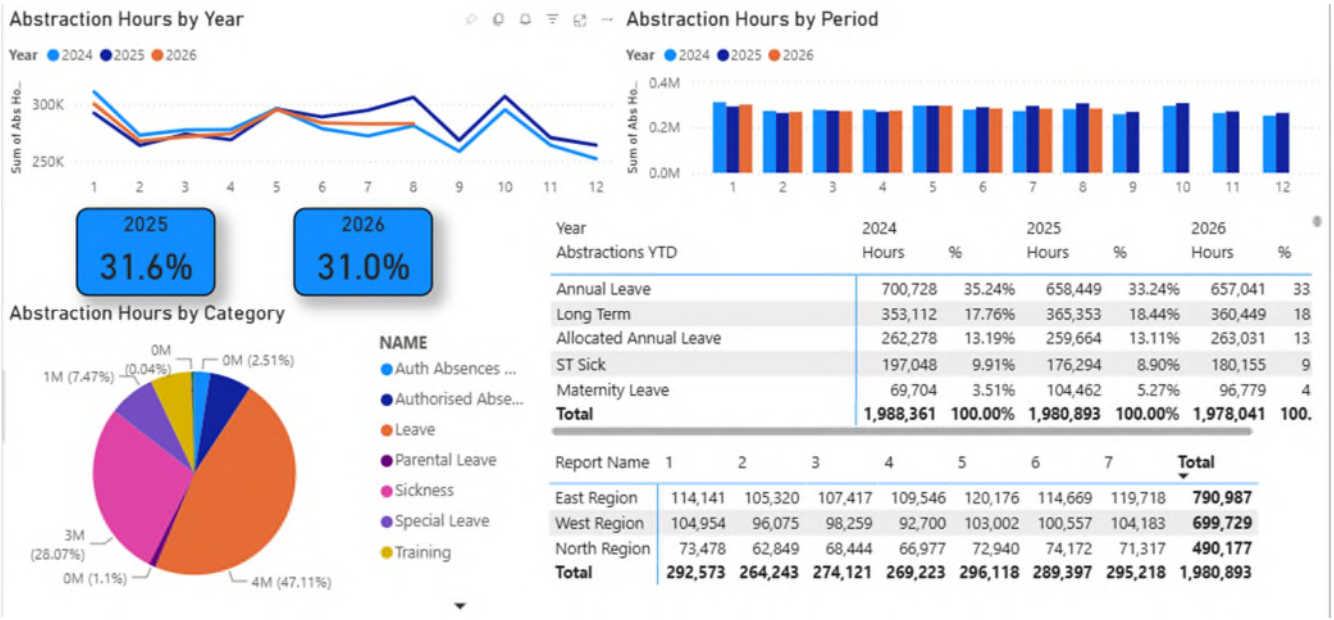
BAU Hours	AP Hours	HTAT Hours	PAIAW Hours	SO Hours	Event Hours
229,000	12,155	38,569	43,249	27,274	11,649
2025: 141,018 (-62.39%)	2025: 12,481 (+2.62%)	2025: 36,849 (-4.67%)	2025: 42,012 (-2.94%)	2025: 27,076 (-0.73%)	2025: 11,137 (-4.6%)







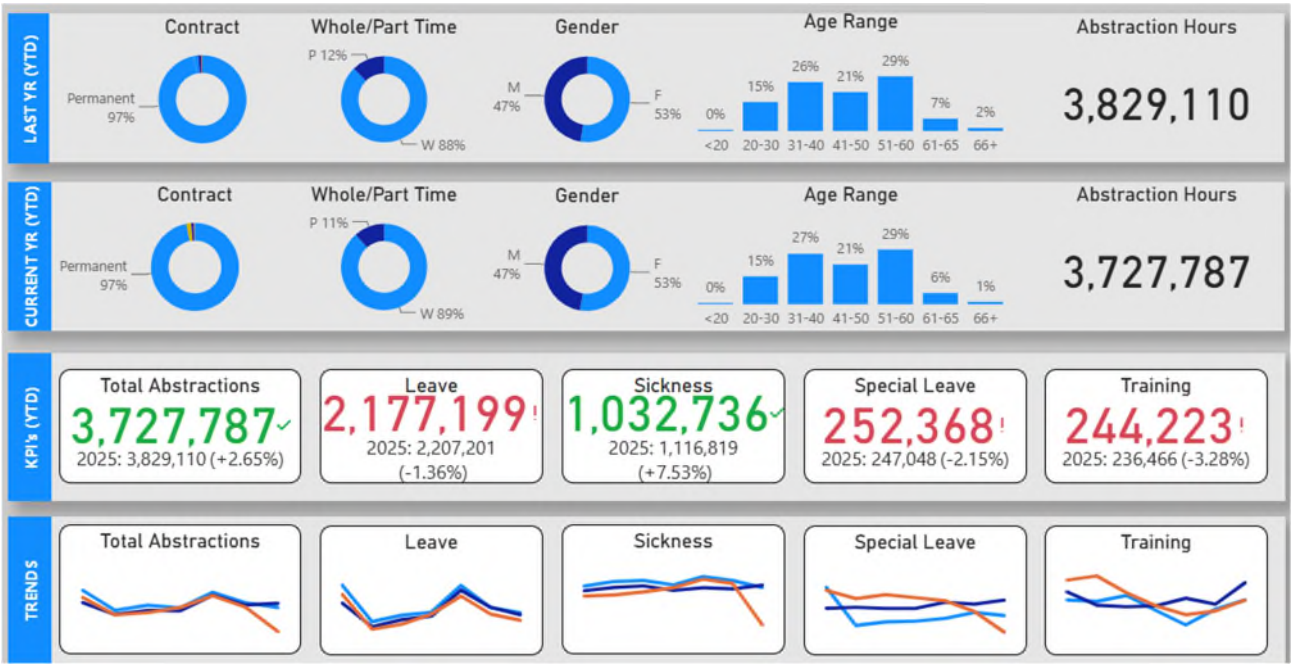
The charts above show, briefly, the main categories driving the OT pressure. The abstraction data provides a breakdown of the main categories and now allows budget holders to delve into the subcategories showing dates/shift times/shift length/pay number. The table below shows an extract of the abstraction data that is now being presented to budget holders. This allows for greater focus on 'planned' and controllable abstractions.



Year		2024		2025		2026	
Abstractions YTD		Hours	%	Hours	%	Hours	%
Annual Leave		700,728	35.24%	658,449	33.24%	657,041	33
Long Term		353,112	17.76%	365,353	18.44%	360,449	18
Allocated Annual Leave		262,278	13.19%	259,664	13.11%	263,031	13
ST Sick		197,048	9.91%	176,294	8.90%	180,155	9
Maternity Leave		69,704	3.51%	104,462	5.27%	96,779	4
Total		**1,988,361**	**100.00%**	**1,980,893**	**100.00%**	**1,978,041**	**100.**

Report Name	1	2	3	4	5	6	7	Total
East Region	114,141	105,320	107,417	109,546	120,176	114,669	119,718	**790,987**
West Region	104,954	96,075	98,259	92,700	103,002	100,557	104,183	**699,729**
North Region	73,478	62,849	68,444	66,977	72,940	74,172	71,317	**490,177**
Total	**292,573**	**264,243**	**274,121**	**269,223**	**296,118**	**289,397**	**295,218**	1,980,893

The new abstraction dashboard also allows budget holders to further analyse abstractions to a much more granular level. With drill through functions all the way down to specific days, shift times and age ranges etc.



Abstractions continue to be a significant operational pressure and a key driver of overtime use. Up to Month 7 the abstraction rate peaked at 38.0% on 10 July, compared with a prior year peak of 39.0%. This daily rate hasn't been exceeded but the YTD average has reduced slightly in Month 7 to 31.0% from 31.8% previous month YTD averages this year.

While the Service reports abstraction performance as a monthly average, overtime impact fluctuates daily, particularly during periods of high sickness, annual leave peaks, maternity leave growth and training activity. Meeting the abstraction target day by day, means a quicker response to maintaining relief availability in order to prevent pressure shifting directly into overtime and incurring additional costs. This reinforces the importance of close operational management of abstractions, daily relief planning and alignment of NQP deployment with emerging vacancies to minimise avoidable overtime demand. All of this data is provided through the dashboards to support budget holders efficient and effective decision making.

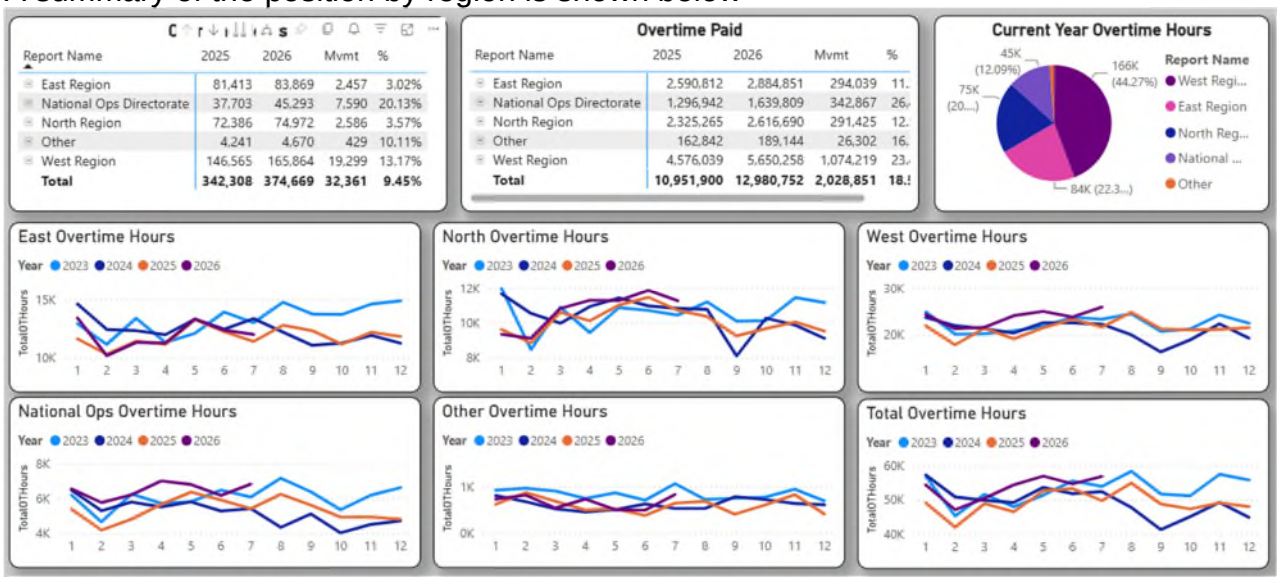
Acknowledging the continued operational pressures, the scrutiny on the improved controls will continue.

Current specific actions being progressed are

- Management and workforce planning guidance is being developed for the updated overtime policy
- A deep dive on increases particularly in stations and relating to buddying and staff inductions to ensure this is being controlled effectively
- Other unusual spikes are being investigated
- Defining efficiencies linked to Overtime implementation/controls

- This is all in addition to the work on mapping over the RWW gaps against recruitment of additional posts and overtime costs and developing a trajectory of costs for the remainder of the year

A summary of the position by region is shown below



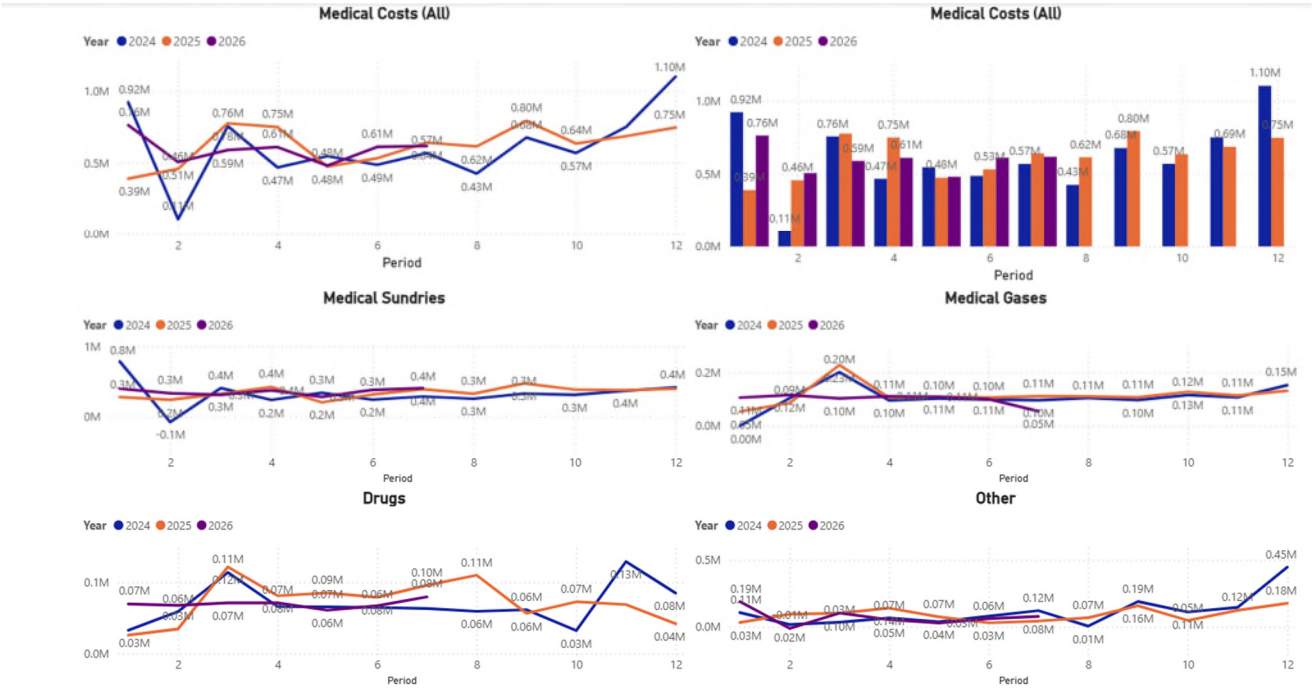
Non-pay

The non-pay underspend at £0.73 million represents the combined effect of core non-pay net pressures offset by non-core gains from asset sales. Within non-pay, pressure lines continue within the Air Ambulance and Legal Fees. For Air Ambulance costs, we are in dialogue with Highland and Island Airports (HIAL) regarding additional training costs charged while legal fees pressures relate to Fatal Accident Inquiries (FAI). Within Medical costs, we continue to monitor the medical gases position and are in the process of implementing new control mechanisms as a result of the best value programme.

Further details are shown below:

Air Ambulance Costs have reported a 5.4% decrease in the number of missions in these seven months from the same period last year, offset by an increase in Maritime and Coast Guard Agency (MCGA) chargeable missions (27) over this period against the same period last year.

Medical costs have been a pressure area in recent years, although additional funding has been provided. As shown in the graphs below, costs have remained relatively stable, supported by the introduction of stock hubs to improve control of medical supplies. Deep-dive reviews undertaken over the past two years indicate that higher costs are mainly inflationary, at around 4%, with additional funding recognised last month. Further work is underway to build on the earlier reviews.



We will continue to review all areas of cost pressures on a monthly basis through discussions with Budget holders.

Fuel costs remain just under budget following the recurring savings actioned in Month 4, as the price per litre continues to exceed the budgeted £1.66 and was at £2.00 at the end of October 2026.

Efficiency Savings

As described within the financial plan, the savings target for 2026/27 is £13.7 million. The plan assumes full delivery of the 3% efficiency savings target in order to meet the £3.55 million deficit.

A detailed tracking of efficiency savings plans and delivery is presented to the Best Value Steering Group, the Performance and Planning Steering Group and the Audit and Risk Committee. Many budget holders are already engaged in discussions and developing further savings opportunities. We are already seeing this engagement have an impact, and it is anticipated that the level of savings delivered will continue to improve. Specific work, over the next month is expected to show an increase in savings from

- Overtime costs, after offsetting impact of RWW
- Advanced Practitioner Best Value Programme, and
- Benefits arising from the work of the M365 digital team

Best Value programmes for 2026/27 were categorised into the 6 headings below, which reflect the wider reform programmes:

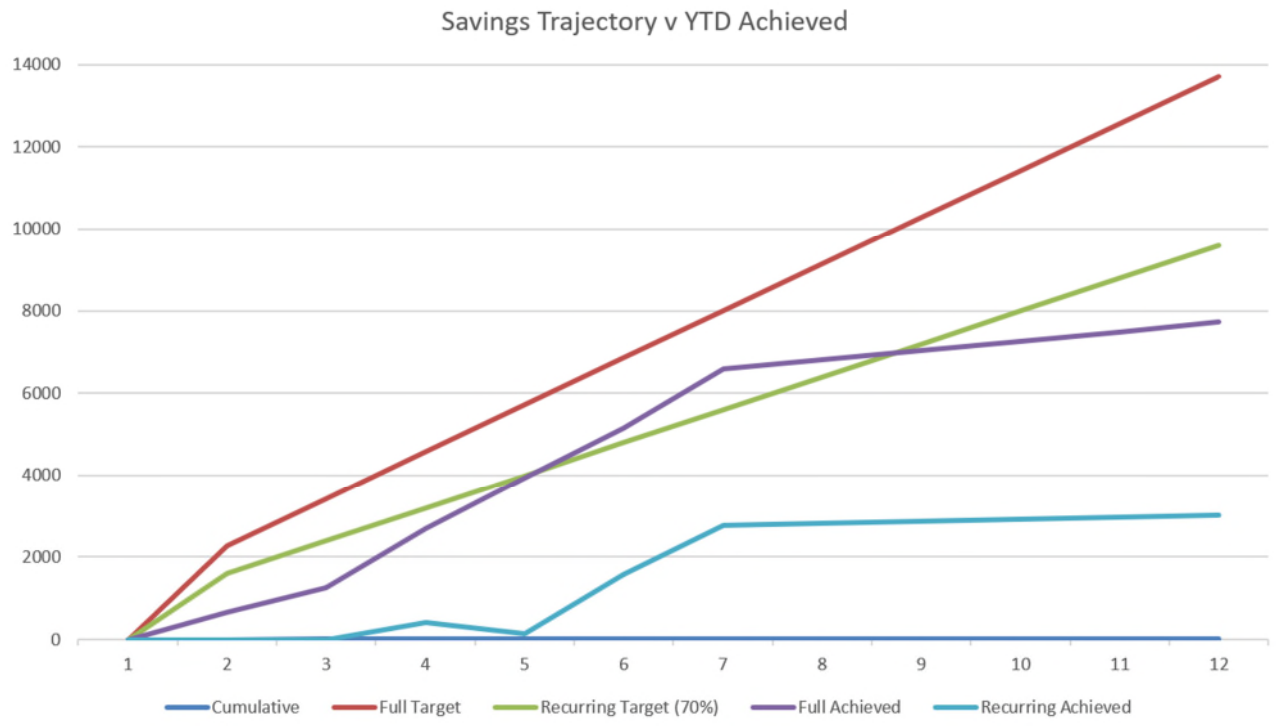
- Workforce
- Prevention
- Digital
- Change to Service Models
- One for Scotland
- Community Focussed Care

As mentioned earlier in the paper, the existing governance structures will therefore continue into 2026/27 with the following key areas agreed via the SAS Best Value Programme, focusing on a service improvement and change management approach aiming to develop and deliver plans that

- Reduce costs
- Improve productivity
- Increase capacity
- Reduce demand
- Avoid additional costs and/or
- Demonstrate added value either within SAS or across the wider system

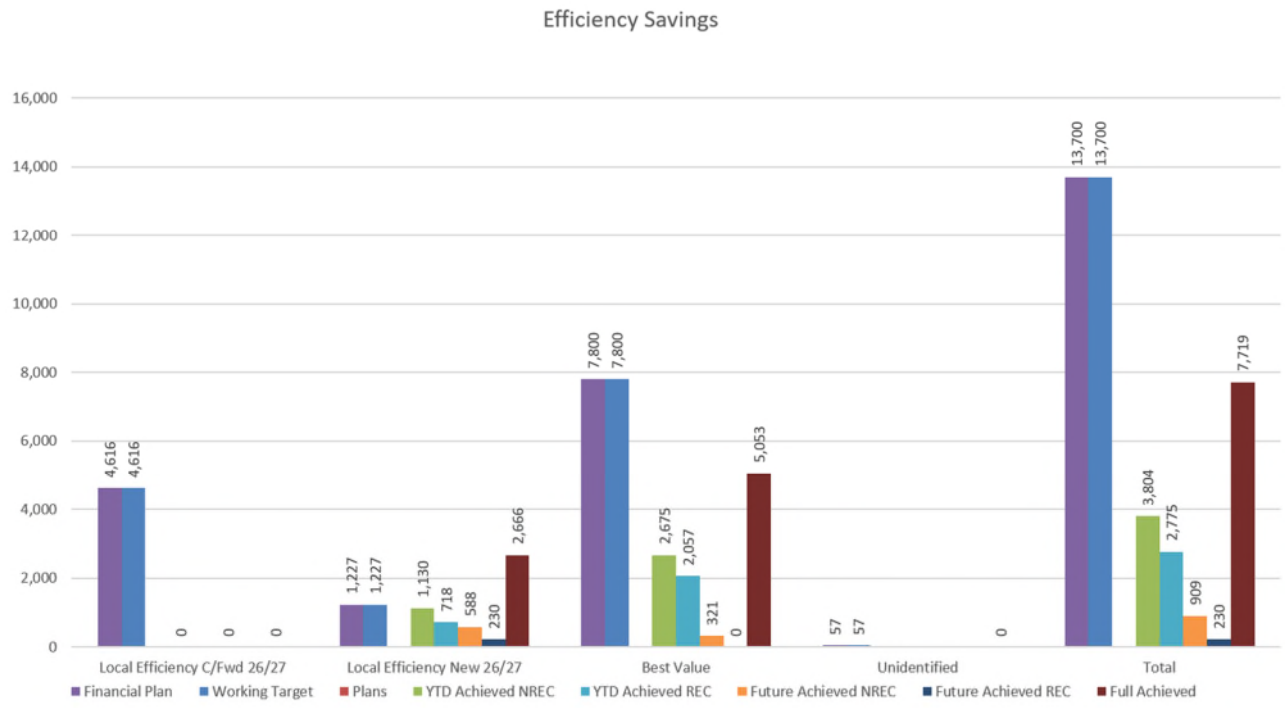
Mandates have been completed and the focus now is on the implementation and tracking of the savings.

The chart below shows the savings trajectory over this new financial year, which accommodates a more consistent pace as the year progresses. Also showing is our recurring savings achieved against a 70% marker.



Delivery of our financial targets is highlighted as a high risk in our corporate risk register and is monitored in line with this risk profile. This will continue to be reviewed as the financial forecast position is delivered.

Savings of £6.58 million has been achieved to date, with £1.85 million within local efficiencies and £4.73 million within BV schemes. Of these, £3.80 million are non-recurring, £2.78 million are recurring, and within the full year savings of £7.72 million, £4.71 million are nonrecurring, £3.01 million are recurring.



Local savings have been delivered mainly by the Care Quality,Finance Directorates, Communications, ICT and Estates. Month 7 delivery remains positive, although savings are still behind target. Discussions with operational and support services are continuing as final plans are confirmed and submitted.

Current progress as at month 7 is as detailed in the table below

Table 7

Efficiency Savings Schemes	Financial Plan £m	Updated Forecast at Month 7				
		26/27 Assumed Forecast £m	FY Efficiencies Delivered £m	FY Recurring Savings £m	% Achieved FY target	Actions Update
Local Efficiency	5.84	5.84	2.67	0.95	46%	Budget holders are working through local expenditure plans to identify all other efficiency gains including productivity and cost avoidance
Best Value Schemes	7.80	7.80	5.05	2.06	65%	Best Value Schemes spread over a number of programs incl. Workforce, Service Redesign and Reform, Estates Infrastructure and Non-Pay & Other Measures
Unidentified	0.06	0.06	0.00	0.00	0%	To be identified (assumed non recurring at the moment)
	13.70	**13.70**	**7.72**	**3.01**	**56%**	

Post winter ongoing system pressures

A number of winter initiatives were put in place by SAS to manage the increased demand over winter 2025/26, these were funded by non-recurring winter funding from Scottish Government. This non-recurring funding has ceased since end of March 2026 however some cost pressures have continued post March, in relation to ongoing delivery of the service, as per the extract below.

This costs pressure has been significantly mitigated through funding discussions with our Health Board Partners, specific funding streams are being worked through.

Month 7

Health Board	Cost pressures YTD
Ayrshire & Arran	38,763
Grampian	74,796
Highlands	46,046
Flow Navigation Centres	492,296
Grand Total	**588,901**

ACC Expansion

The financial plan included specific additional non-recurring funding for Ambulance Control staffing pending the outcome of an external review, commissioned by SAS. Recurring funding of £1.85 million had already been allocated to support up to 154 WTE call handling staff within the budget and this was being supported by post COVID/system recurring pressures funding. Staffing agreed above this level, up to the agreed average of 165 WTE call handling staff, will require to, in this financial year to be supported on a non-recurring basis through the monies

earmarked in the financial plan for a change fund. This is pending the implementation of the change/transformation programme highlighting the recommendations from the external review.

Full Year Forecast

A detailed full year forecast has been updated and is reported in Table 8 below. The likely forecast was revised to a break-even after month 6 and while the forecast outturn remains at break-even the projection has been updated to account for emerging pay pressures and revised savings assumptions.

The forecasting builds on the approach taken in previous years and assumes:

- Expenditure in line with spend to date and recognising seasonal trends.
- All Scottish Government funding allocations received as planned, including support for NQP Pressures and Agenda for Change reform.
- An element of non-recurring relief relating to pay pressures due to timing of recruitment of Newly Qualified Paramedics.
- Other non-recurring relief generated by a review of spend and the release of auto-generated accruals.
- An emerging pay pressure due to the timing of Easter public holidays in 2027
- Full delivery of efficiency savings programme with forecast savings now planned to delivery 3% savings, which exceeds the £13.7 million (2.9%) target by an additional £0.5 million. This requires further review and actions but is the aim for the end of the financial year. This may link to further non recurring slippage.

Table 8

Updated Forecast Summary	Financial Plan	Forecast	
		Month 6 Likely	Current Forecast
	£m	£m	£m
Brought forward deficit	10.15	10.15	10.15
Pressures – Pay	19.90	18.35	18.85
Pressures – Non Pay	6.00	6.00	6.00
Baseline funding uplift	(15.70)	(15.70)	(15.70)
NQP Funding offset	(3.90)	(3.90)	(3.90)
Non-recurring relief		(2.0)	(2.0)
Gap before efficiencies	**16.45**	**12.90**	**12.90**
3% Efficiency savings	(13.70)	(13.70)	(14.20)
Gap after efficiencies	**2.75**	**(0.80)**	**(0.80)**
BSP Impact	0.80	0.80	0.80
26/27 Forecast Outturn Deficit	**3.55**	**Break even**	**Breakeven**

2026/27 YTD CAPITAL POSITION AS AT MONTH 7 (31/10/2026)

2026/27 Capital Budget

The Service is anticipating a full year capital budget of £24 million, made up of the following elements:

	£m
Formula Capital	1.88
Earmarked Allocations	21.49
NCCC Refurbishment Funding	0.13
Energy Saving & Decarbonisation Funding	0.17
EV Charging Infrastructure	0.49
Total Capital Funding	**24.16**

The Service is provided with formula capital to fund all capital projects that are not subject to approval by the SG Capital Investment Group (CIG) or has not received a separate earmarked allocation. This will primarily be utilised to fund Vehicle Accidents, ICT and Property projects during 2026/27.

The Service receives earmarked allocations for Business Cases that have been approved by the CIG. In 2026/27 the following earmarked allocations are anticipated:

- Fleet Replacement Programme £21.24m
- Scotstar Equipment Replacement £ 0.25m

In addition, the Service has been successful in applying for funding from the Scottish Government to fund electric vehicle infrastructure with £0.49 million anticipated for 2026/27, and further approval has been granted for additional LED lighting upgrades totalling £0.17 million. The service has also been allocated £0.13 million for refurbishment of the NCCC.

YTD Capital Position as at Month 7

The YTD capital position is shown in the table below. Year to date expenditure totals £5.08 million. Most capital expenditure occurs in Quarter 3 and 4 of the financial year

The unallocated budget excluding anticipated projects of £0.62 million is expected to be fully utilised during 2026/27.

On disposal of assets, the Service can receive a capital receipt which it can utilise as additional funding during the year. There have been no capital receipts to date.

It is anticipated that the Capital Budget will break-even at year-end.

SCOTTISH AMBULANCE SERVICE
CAPITAL REPORT 2026-27
As at 31st October 2026

PROJECT	Approved Budget £	YTD Actuals £	Notes
Formula Capital Projects			
eHealth and ICT	25,770	(139,363)	VAT recovery
Property and Special Projects	907,522	71,829	
Vehicle Accidents	650,000	320,588	
	1,583,292	**253,054**	
Earmarked Allocations			
Scotstar	250,000	0	
Vehicles including Transport Scotland	21,729,000	4,805,063	
	21,979,000	**4,805,063**	
Unallocated Budget	619,812		
Capital Receipts	0	0	Gain on sale of vehicles & property
TOTAL	**24,182,104**	**5,058,117**	

Approved and Anticipated Projects

The following table shows details of all projects that have had a mini business case approved and funding allocated.

SCOTTISH AMBULANCE SERVICE **CAPITAL PLAN 2026-27** **As at 31st October 2026**	
ALLOCATION	
Received	
Core Allocation	1.88
Anticipated	
ScotSTAR project	0.25
EV Infrastructure	0.49
Energy Saving & Decarbonisation Funding	0.17
Fleet Replacement	21.24
NCCC Refurbishment	0.13
Total Capital Allocation	**24.16**
Capital Receipts	0.00
Revenue to Capital Transfer	0.03
Total Available Capital Budget	**24.19**
EXPENDITURE	
Approved Projects	
Project	**BUDGET**
eHealth and IT	
TerraPACE3 – APUPC Medicine Prescribe / Supply Page	0.02
LifeX Resilient Line	0.01
Total - eHealth and IT	**0.03**
Special Projects	
Radiation Simulators	0.03
Total - Special Projects	**0.03**
Property	

Energy Saving & Decarbonisation Funding	0.17
Physical Condition Works	0.34
Crieff Works	0.16
Glasgow South Works	0.12
EPDD Ayr Additional Parking	0.03
North ACC Passenger Lift	0.06
Total Property	**0.88**
Operations	
Vehicles plus Contingency	21.25
EV Infrastructure	0.48
Scotstar Equipment	0.25
Vehicle Accidents	0.32
Total - Operations	**22.30**
Total Approved Projects	**23.23**
Anticipated Projects	
Vehicle Accidents	0.33
NCCC Refurbishment	0.13
CCRP Phase 3	
Stirling Logistics Hub Access Road	
Total - Anticipated Projects	**0.46**
Revised Unallocated Budget	**0.50**

CONCLUSION

As we commence the second half of the financial year, we continue to see several positive shifts with savings showing improvement, non-pay costs stabilising and funding confirmations to support pay pressures.

We are on track to present a break-even position. This will continue to be closely monitored as we put additional measures in place to track savings, critically review categorisation of recurring and non-recurring savings and continue to ensure financial controls are in place and costs continue to stabilise.

Julie Carter
Director of Finance, Strategy and Logistics
November 2026