



NOT PROTECTIVELY MARKED

PUBLIC BOARD MEETING

**30 September 2026
item 10**

THIS PAPER IS FOR DISCUSSION

SUMMARY FINANCIAL PERFORMANCE TO 31 AUGUST 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 August 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 August 2026.
Key points	1. The financial position at the end of Month 5 is reporting a deficit of £4.15 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 £0.72 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. 4. In relation to the agreed £13.7 million efficiency savings target, to date £3.94 million has been delivered against a year-to-date target of £5.71 million. Of this £3.94 million, £0.13 million has been delivered on a recurring basis, and £3.81 million has been delivered on a non recurring basis. Whilst there is still shortfall in delivery of savings against projected 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 has been prepared, with scenarios included in this paper. 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 BOARD

FINANCIAL PERFORMANCE TO **31 AUGUST 2026**

JULIE CARTER, DIRECTOR OF FINANCE, LOGISTICS & STRATEGY

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

The financial plan projected a deficit position of £3.55 million for the year. **This remains the likely forecast in line with the financial plan, with no material change in previous assumptions. However, we have modelled scenarios that the best-case scenario assumes break-even and the worst case forecasts a deficit of £5.5 million.** As described within the plan this deficit assumes full funding for Agenda for Change reform pay costs (Reduced Working Week), and recurring savings delivered against the full £13.7 million efficiency savings target. **This position has been updated as of month 5.**

The Board is asked to note the reporting against:

- The overall financial position for the **5** months to **August 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 financial position to **August 2026**, reporting a deficit position to date, consists of:

- Income – this is reporting a breakeven position
- Core Expenditure – a deficit position of **£4.15** million against a trajectory deficit of **£2.0** million to **August 2026**.
- Agenda for Change reform additional costs as a result of the reduced working week, of **£6.65** million, have been incurred and are assumed fully funded. Funding has been confirmed for the reduction from 37 hours to 36 hours currently being implemented across the Service. Given the financial funding assumption, this will be reported separately within this finance report during this year.
- Efficiency savings target for the financial year is £13.7 million. To date, **£3.94** million of savings has been achieved against a target to date of **£5.71** million.

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Key messages

- A deficit position of £4.15 million as at 31 August 2026 (this includes both core and non-core expenditure, and income), this is compared with the financial plan trajectory deficit of £2.0 million at the end of August 2026
- The deficit position of £4.15 million to August 2026. This position represents and improved run rate when compared to previous months which is anticipated to continue and is driven by the following:
 - Deficit Pay position of £0.87 million, the main driver is overtime £5.1 million over budget, which is partially absorbed by underspends of £3.86 million in Basic Pay and £0.25 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 of £6.65 million has been funded year to date
 - Overspend in non-pay and asset disposal costs of £0.02 million with offsetting lines already showing early pressures include Air Ambulance, Legal and Medical costs.
 - Underachievement of the YTD Efficiency Savings Target by £1.77 million, this has significantly improved in month and progress is on track with additional work progressing to finalise local efficiency plans and accelerate national best value programmes

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

- Against our efficiency savings target of £13.7 million, the target for the 5 months to August 2026 was £5.71 million of which £3.94 million was achieved. £0.13 million of this has been delivered on a recurring basis. Savings delivered in month 5 represents 81% more than achieved in the first 4 months of the year. 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 these five months have been consistently higher than the same period last year, which is to be expected due to the RWW contracted hours reduction and shift gaps requiring to be filled as permanent posts are being recruited. This will continue to be closely monitored as the vacancies for the RWW gaps are confirmed and recruited to from the NQP pool which is also covering attrition – we are likely to see OT continue at higher levels as NQPs join the workforce. Work is progressing to develop the overtime trajectory and planned reduction so this can be closely monitored.

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

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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 £3.94 million have been achieved against a trajectory of £5.71 million. This slow start is as we have seen in previous years and will be closely monitored as we go through the second quarter of this financial year. Month 5 has however seen a significant increase from the previous 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 these key areas 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 finalising their local efficiency plans aimed for submission by end of September 2026. Many budget holders are already 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.

In addition specific focus over the next few months is on

- Quantifying savings from overtime after the reduced working week impact has been offset
- Quantifying the benefits of the M365 team work
- **Work on data supporting the Advanced Practitioner Paramedics best value plan**

Following completion of the forecast see separate section, if there is no improvement over the next month escalation measures through the Executive team will be put in place.

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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. However, costs for the first 5 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 an overtime monthly review meeting 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 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 and reported until mitigated at a manageable level.**

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.

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Action – A number of actions are in place:

- agreed Program 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.

In addition, the Service will continue 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, that 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 a significant impact in the financial position within this reporting period.

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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.

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 recurrently 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 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 being completed and aim is to be included in September month end reporting.

Action

Scottish Government have acknowledged that additional posts are required to be put in place 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, costs of **£6.65** million have been incurred against the funding. This covers the YTD cost of the additional posts implemented into the Service Delivery provision as per the RWW program. **This has been funded within budget therefore does not present a cost pressure.**

The final cost impact of the change to new rosters for staff as they move to a 36 hour week is currently being worked on, and will now be reported from month **6** onwards. This includes the approval and tracking of additional recurring operational posts which should then be offset with a reduction in current overtime costs.

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.

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 the delivery depends on Board adoption, sufficient workforce capacity, demand management, and maintaining

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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 £1.410 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.

A finance group has been established at Health Board level to monitor ongoing expenditure and manage the risks identified through the bid.

Finance outturn position as at **August 2026**

Introduction

This section of the paper provides details of the financial results for the period ending **August 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 **August 2026** is a deficit of **£4.15** million, made up of the following:

- Income - breakeven
- Expenditure Pay – over budget by **£0.87** million
- Expenditure Supplies – over budget by **£0.02** million
- Savings – short of year to date target by **£1.77** million
- Expenditure Non-core – break even
- This position includes funded Agenda for Change reform expenditure of **£6.65** million

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

Non-pay overspend at £0.02 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, and we are in dialogue with Highland and Island Airports (HIAL) regarding additional training costs.

We continue to monitor the medical position, which have increased by around 4% which is slower than planned inflation, which has been funded whilst a detailed review is carried out and are in the process of implementing new control mechanisms as a result of the best value programme.

Underspend lines offsetting these pressures include Training, Personnel Costs, Patient Transport and Office Running. Fuel costs are being closely monitored as recurring savings were actioned in Month 5 from underspends despite the current price per litre continuing to slightly exceed the budgeted price.

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Table 1 – Scottish Ambulance Service high-level overview

**SCOTTISH AMBULANCE SERVICE BOARD
REVENUE RESOURCE ANALYSIS
YEAR TO DATE 31 AUGUST 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	536,519	225,459	225,459		41,100	41,100	
Health Board	7,063	3,724	3,728	4	1,013	1,021	8
Other Healthcare	641	298	295	(3)	52	54	2
Fleet	18	18	20	2	0	2	2
Staff Car Deductions	207	65	61	(4)	12	12	0
Other Operating	2,026	1,729	1,719	(10)	207	159	(48)
Total Income	546,474	231,293	231,282	(11)	42,384	42,348	(36)
Expenditure							
Accident & Emergency	350,001	149,478	151,663	(2,185)	30,541	30,526	15
Non Emergency Service	36,441	15,423	15,554	(131)	3,149	3,099	50
Air Ambulance	27,545	10,955	11,224	(269)	2,428	2,192	236
Overheads	107,472	30,422	31,974	(1,552)	6,266	5,978	288
Total Expenditure	521,459	206,278	210,415	(4,137)	42,384	41,795	589
Core Expenditure Variance			(4,148)				553
Non Core Expenditure							
Depreciation (DEL)	24,300	8,320	8,320	0	1,631	1,631	0
Depreciation (Donated)	65	8	8	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	8,328	8,328	0	1,633	1,633	0
Surplus / (Deficit)			(4,148)				553

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 AUGUST 2026

		Cumulative to Date				Current Period			
		Budget £'000	Actual £'000	Variance £'000	Variance %	Budget £'000	Actual £'000	Variance £'000	Variance %
Service Delivery Directorate	Income	(4,508)	(4,506)	(2)	0%	(1,204)	(1,211)	7	1%
	Salaries	161,956	162,592	(636)	0%	32,777	32,560	217	-1%
	Supplies	21,202	21,355	(153)	1%	4,839	4,393	446	-9%
	Sav Target	(2,023)	0	(2,023)	0%	(404)	0	(404)	0%
	Sav Realised	190	0	190	0%	10	0	10	0%
				(2,624)				276	
Support Services Directorates	Income	(1,324)	(1,315)	(9)	-1%	(78)	(35)	(43)	-55%
	Salaries	15,424	15,654	(230)	1%	3,139	3,052	87	-3%
	Supplies	19,273	19,141	132	-1%	3,450	3,424	26	-1%
	Sav Target	(3,686)	0	(3,686)	0%	(737)	0	(737)	0%
	Sav Realised	3,748	0	3,748	0%	1,240	0	1,240	0%
	Reserves	(1,479)	0	(1,479)		(296)	0	(296)	
				(1,524)				277	
SCOTTISH AMBULANCE SERVICE	Income	(5,832)	(5,821)	(11)	0%	(1,282)	(1,246)	(36)	-3%
	Salaries	177,380	178,246	(866)	0%	35,916	35,612	304	1%
	Supplies	40,478	40,499	(21)	0%	8,289	7,817	472	6%
	Sav Target	(5,709)	0	(5,709)		(1,141)	0	(1,141)	
	Sav Realised	3,938	0	3,938		1,250	0	1,250	
	Reserves	(1,479)	0	(1,479)		(296)	0	(296)	
				(4,148)				553	

Table 3 – Service Delivery

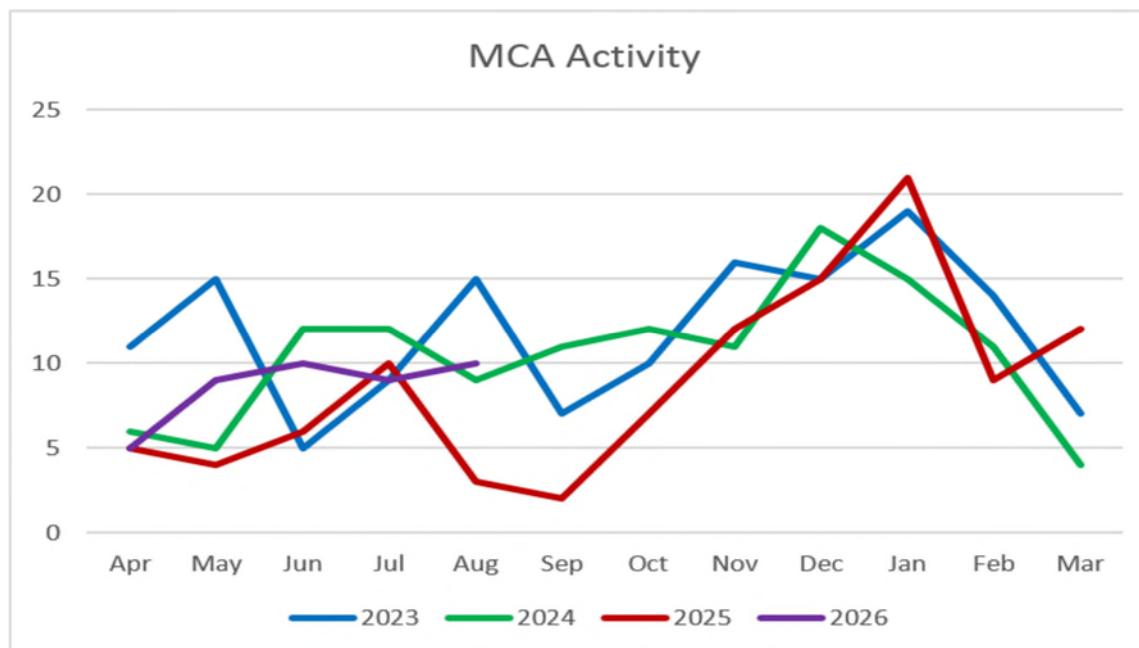
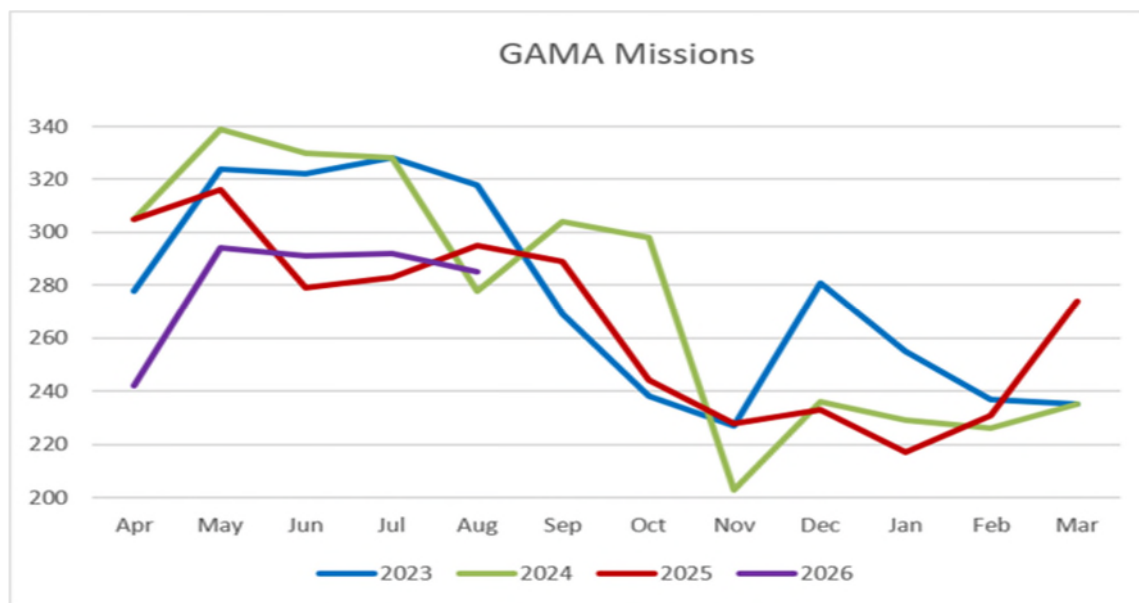
**SCOTTISH AMBULANCE SERVICE BOARD
INCOME AND EXPENDITURE BY DIRECTORATE
YEAR TO DATE 31 AUGUST 2026**

		Cumulative to Date				Current Period			
		Budget £'000	Actual £'000	Variance £'000	Variance %	Budget £'000	Actual £'000	Variance £'000	Variance %
NORTH REGION	Income	(839)	(839)	0	0%	(412)	(412)	0	0%
	Salaries	27,854	27,772	82	0%	5,911	5,631	281	-5%
	Supplies	1,813	1,717	96	-5%	465	386	78	-17%
	Sav Target	(288)	0	(288)		(57)	0	(57)	
	Sav Realised	20	0	20		0	0	0	
				(90)		302			
EAST REGION	Income	(740)	(731)	(9)	-1%	(133)	(134)	1	1%
	Salaries	43,433	42,875	558	-1%	8,715	8,571	144	-2%
	Supplies	2,861	2,885	(24)	1%	658	517	141	-21%
	Sav Target	(344)	0	(344)		(69)	0	(69)	
	Sav Realised	55	0	55		0	0	0	
				236		217			
WEST REGION	Income	(2,272)	(2,272)	0	0%	(450)	(450)	0	0%
	Salaries	59,074	60,239	(1,165)	2%	11,822	12,010	(189)	2%
	Supplies	3,748	3,884	(136)	4%	853	788	65	-8%
	Sav Target	(755)	0	(755)		(151)	0	(151)	
	Sav Realised	105	0	105		0	0	0	
				(1,951)		(275)			
NATIONAL OPS	Income	(657)	(664)	7	1%	(209)	(215)	6	3%
	Salaries	30,957	31,149	(192)	1%	6,189	6,228	(39)	1%
	Supplies	12,761	12,856	(95)	1%	2,867	2,701	166	-6%
	Sav Target	(616)	0	(616)		(123)	0	(123)	
	Sav Realised	0	0	0		0	0	0	
				(896)		9			
BUSINESS INTELLIGENCE	Salaries	638	557	81	-13%	140	120	20	-14%
	Supplies	19	13	6	-32%	(4)	1	(5)	-125%
	Sav Target	(20)	0	(20)		(4)	0	(4)	
	Sav Realised	10	0	10		10	0	10	
				77		21			
TOTAL SERVICE DELIVERY	Income	(4,508)	(4,506)	(2)	0%	(1,204)	(1,211)	7	1%
	Salaries	161,956	162,592	(636)	0%	32,777	32,560	217	-1%
	Supplies	21,202	21,355	(153)	1%	4,839	4,393	446	-9%
	Sav Target	(2,023)	0	(2,023)		(404)	0	(404)	
	Sav Realised	190	0	190		10	0	10	
				(2,624)		276			

Service delivery outturn is over budget by £2.6 million at 31 August 2026. Pay costs are reporting an overspend of £0.64 million over all service areas, however it should be noted that this is driven by anticipated Overtime costs.

Air Ambulance Costs have reported a 5.0% decrease in the number of GAMA missions in these five months from the same period last year, offset by an increase in Maritime and Coast Guard Agency (MCGA) chargeable missions (15) 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.



For Diesel, which funding assumes £1.66 per litre, the average unit price was at its lowest in June 2025, prices have increased gradually through 2025 and then levelled out at £1.41 to the end of February. Against the backdrop of global political tensions, prices reached an average of £1.56 in March 2026. These last couple of months have continued to see price increases with an average in April and May 2026 of £1.88 and £1.87 respectively, but with the market tensions easing, this average had fallen to £1.68 in July and back up to £1.83 for August 2026. This is still above the budget price at £1.66, therefore being very closely monitored and highlighted, particularly if this cost pressure increases.

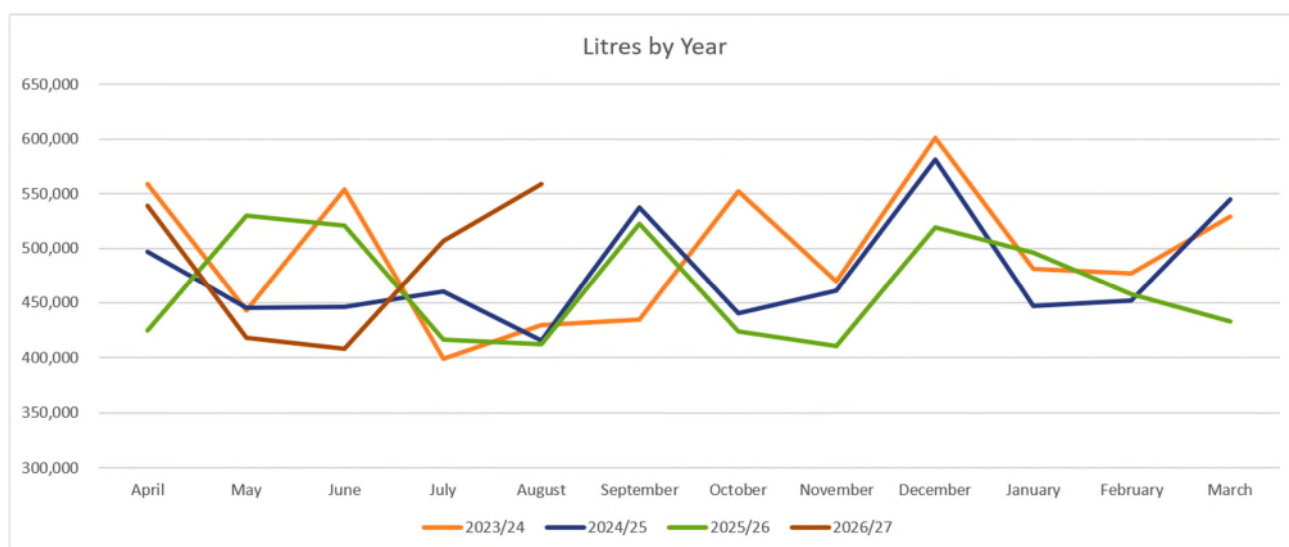
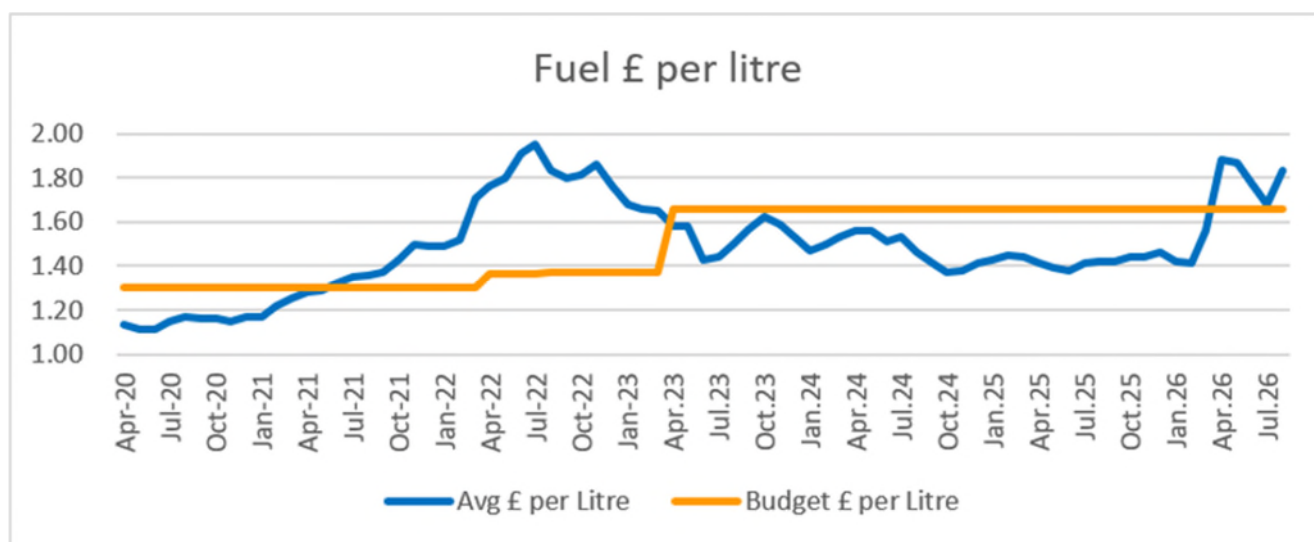


Table 4 – Support Services Directorates

Support services are being reported as £1.5 million over 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). The deficit impact is also held within this central cost centre. This aside, all areas are broadly in line with budget.

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SCOTTISH AMBULANCE SERVICE BOARD
INCOME AND EXPENDITURE BY DIRECTORATE
YEAR TO DATE 31 AUGUST 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	(6)	(6)	0	0%	0	0	0	
	Salaries	1,264	1,262	2	0%	250	230	20	-8%
	Supplies	56	80	(24)	43%	10	25	(15)	150%
	Sav Target	(39)	0	(39)		(8)	0	(8)	
	Sav Realised	0	0	0		0	0	0	
				(61)		(3)			
FINANCE AND LOGISTICS	Income	(1,291)	(1,283)	(8)	-1%	(70)	(70)	0	0%
	Salaries	6,859	7,453	(594)	9%	1,367	1,453	(86)	6%
	Supplies	17,683	17,849	(166)	1%	2,855	3,179	(324)	11%
	Sav Target	(3,509)	0	(3,509)		(702)	0	(702)	
	Sav Realised	3,730	0	3,730		1,234	0	1,234	
				(1,479)		(296)	0	(296)	
				(2,026)		(174)			
HUMAN RESOURCES	Income	(19)	(19)	0	0%	(7)	(3)	(4)	
	Salaries	1,464	1,489	(25)	2%	305	285	20	-7%
	Supplies	413	370	43	-10%	83	61	22	-27%
	Sav Target	(72)	0	(72)		(14)	0	(14)	
	Sav Realised	0	0	0		0	0	0	
				(54)		24			
MEDICAL	Income	(2)	(2)	0	0%	0	39	(39)	
	Salaries	2,281	2,238	43	-2%	485	414	71	-15%
	Supplies	528	540	(12)	2%	206	116	90	-44%
	Sav Target	(25)	0	(25)		(5)	0	(5)	
	Sav Realised	0	0	0		0	0	0	
				6		117			
CARE QUALITY AND PROF DEVELOPMENT	Income	(6)	(5)	(1)	-17%	(1)	(1)	0	
	Salaries	3,556	3,212	344	-10%	732	670	62	-8%
	Supplies	593	302	291	-49%	296	43	253	-85%
	Sav Target	(41)	0	(41)		(8)	0	(8)	
	Sav Realised	18	0	18		6	0	6	
				611		313			
TOTAL SUPPORT SERVICES	Income	(1,324)	(1,315)	(9)	-1%	(78)	(35)	(43)	-55%
	Salaries	15,424	15,654	(230)	1%	3,139	3,052	87	-3%
	Supplies	19,273	19,141	132	-1%	3,450	3,424	26	-1%
	Sav Target	(3,686)	0	(3,686)		(737)	0	(737)	
	Sav Realised	3,748	0	3,748		1,240	0	1,240	
				(1,479)		(296)	0	(296)	
				(1,524)		277			

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 AUGUST 2026

	Full Year Budget £'000	Year to Date		
		Budget £'000	Actual £'000	Variance £'000
Income				
Revenue Allocation	536,519			
Baseline Allocations	518,013			
Recurring Allocations	8,422			
Non-Recurring Allocations	8,674			
Fleet Income	18	18	20	2
Health Board	7,063	3,724	3,728	4
Other Healthcare	641	298	295	(3)
Other Operating	2,026	1,729	1,719	(10)
Staff Car Deductions	207	65	61	(4)
Total Income	546,474	5,834	5,823	(11)

Total income (including funding) to date is breakeven against budget.

The original financial plan assumed revenue funding allocations of £472 million. The above includes funding for COVID legacy, AfC Reform RWW, 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 **£0.87** million is driven primarily from Overtime cost overspend of **£5.1** million offset by Basic Pay underspend of **£3.86** million. Overtime remains higher than prior year levels with a **10.00%** increase in activity which is broadly anticipated in line with additionality due to RWW. Abstractions average for 2026 has reduced by **0.9%** from same prior year period, with NQPs joining the workforce as 36-hour rosters are implemented.

Whilst we noted that in month the pay costs has moved to an adverse position of £1.17 million, although not significant. **Whilst still adverse this position has recovered to £0.87 million in month 5.**

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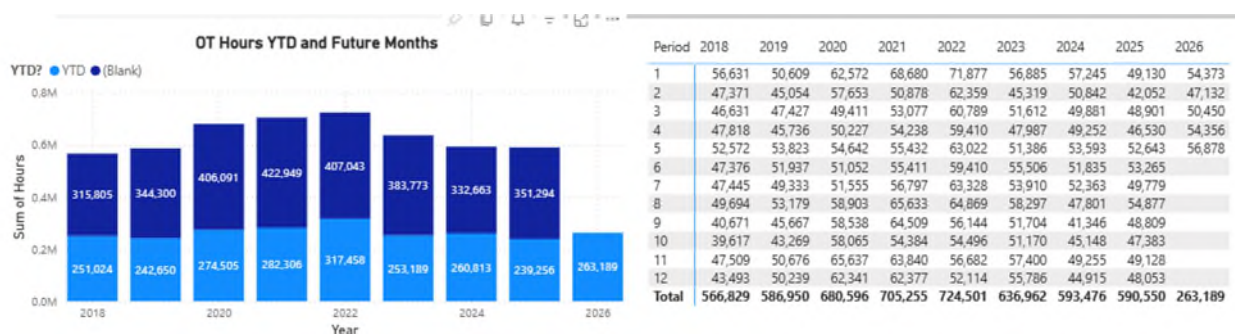
Although reduced working week posts have been funded, this further analysis is required to quantify the effect of increased rates for existing staff and how this affects budget versus actual expenditure.

This analysis is expected to be completed from Month 5 onwards, allowing a clearer assessment of the financial impact.

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 5 months are still higher than pre COVID levels.



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 **10.00%** higher than the same period last year
- The adjusted OT hours paid are **37.95%** higher than the same period last year
- Shift cover monthly **YTD** average has decreased by **2.15%**
- Abstractions YTD average has decreased by **0.9%**

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).

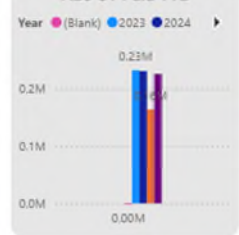
Total Overtime Hours

Report Name	2025	2026	Mvmt	Mvmt%	£ Mvmt
East Region	57,774	59,501	1,727	2.99%	207,136
National Ops Directorate	26,383	32,304	5,921	22.44%	262,356
North Region	50,205	51,837	1,633	3.25%	194,690
Other	3,209	3,339	130	4.06%	10,570
West Region	101,685	116,207	14,522	14.28%	780,381
Total	239,256	263,189	23,933	10.00%	1,455,132

ADJ Overtime Hours (Excl RWW & HTAT)

Report Name	2025	2026	Mvmt	Mvmt%	£ Mvmt
East Region	-7	-58	-51	749.51%	16,108
National Ops Directorate	38,315	50,669	12,354	32.24%	404,990
North Region	20,088	29,816	9,729	48.43%	420,400
Other	33,080	42,644	9,565	28.91%	348,026
West Region	3,023	3,271	248	8.20%	18,307
Total	163,706	225,240	61,533	37.59%	2,365,852

ADJ OT Paid YTD



Total OT Hours
263,189
2025: 239,256 (-10%)

Total OT Paid
9,076,055
2025: 7,620,923 (-19.09%)

ADJ OT Hours
225,240
2025: 163,706 (-37.59%)

ADJ OT Paid
7,434,587
2025: 5,068,735 (-46.68%)

BAU Hours
157,530
2025: 98,882 (-59.31%)

AP Hours
8,818
2025: 9,639 (+8.52%)

HTAT Hours
27,122
2025: 25,779 (-5.21%)

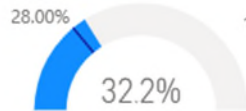
PAIAW Hours
30,445
2025: 29,758 (-2.31%)

SO Hours
19,668
2025: 17,894 (-9.92%)

Event Hours
7,818
2025: 6,801 (-14.97%)

Abstraction Total %

Current Month



Abstractions
2025 Average
31.8%

Abstractions
2026 Average
30.9%

Leave %

Current Month



Training %

Current Month



Sickness %

Current Month



Union %

Current Month



Other %

Current Month



East Region



North Region

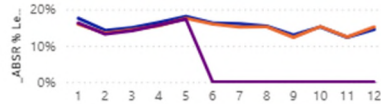


West Region



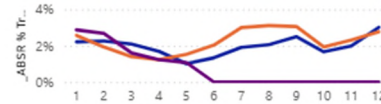
Leave %

Year ● 2024 ● 2025 ● 2026



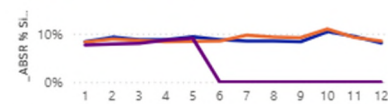
Training %

Year ● 2024 ● 2025 ● 2026



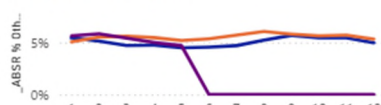
Sickness %

Year ● 2024 ● 2025 ● 2026



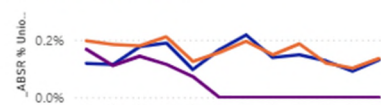
Other %

Year ● 2024 ● 2025 ● 2026



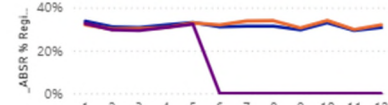
Union %

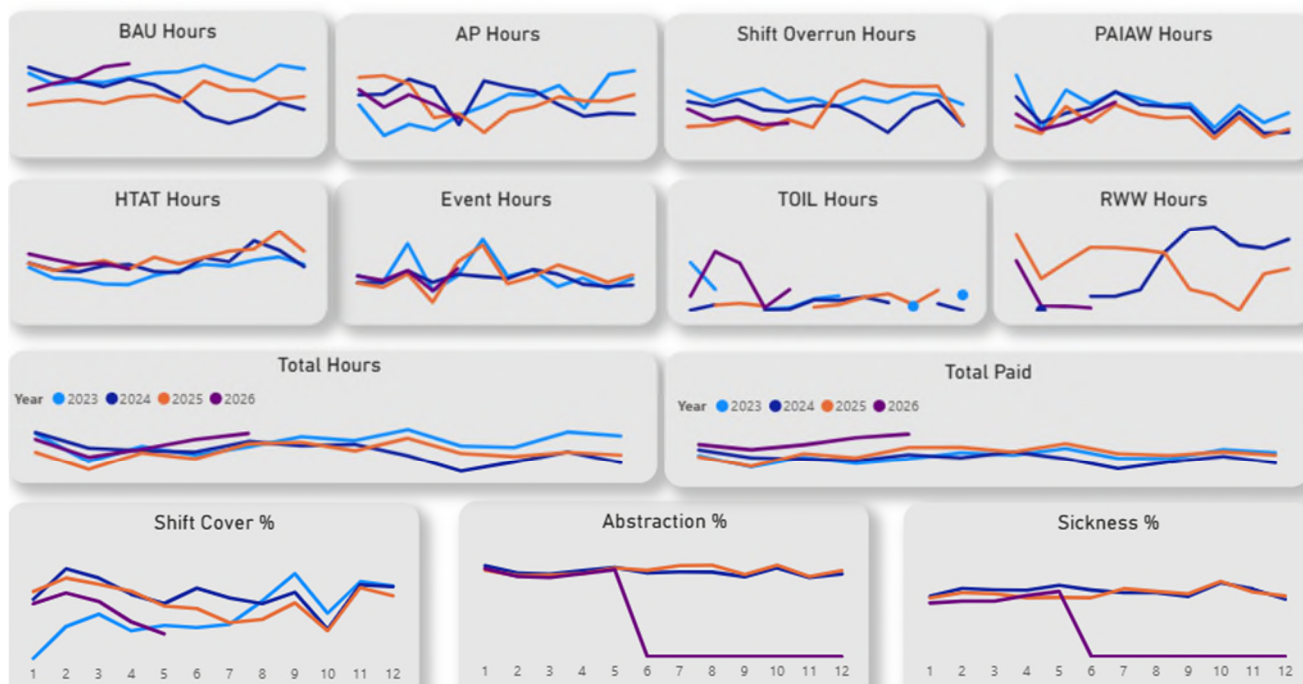
Year ● 2024 ● 2025 ● 2026



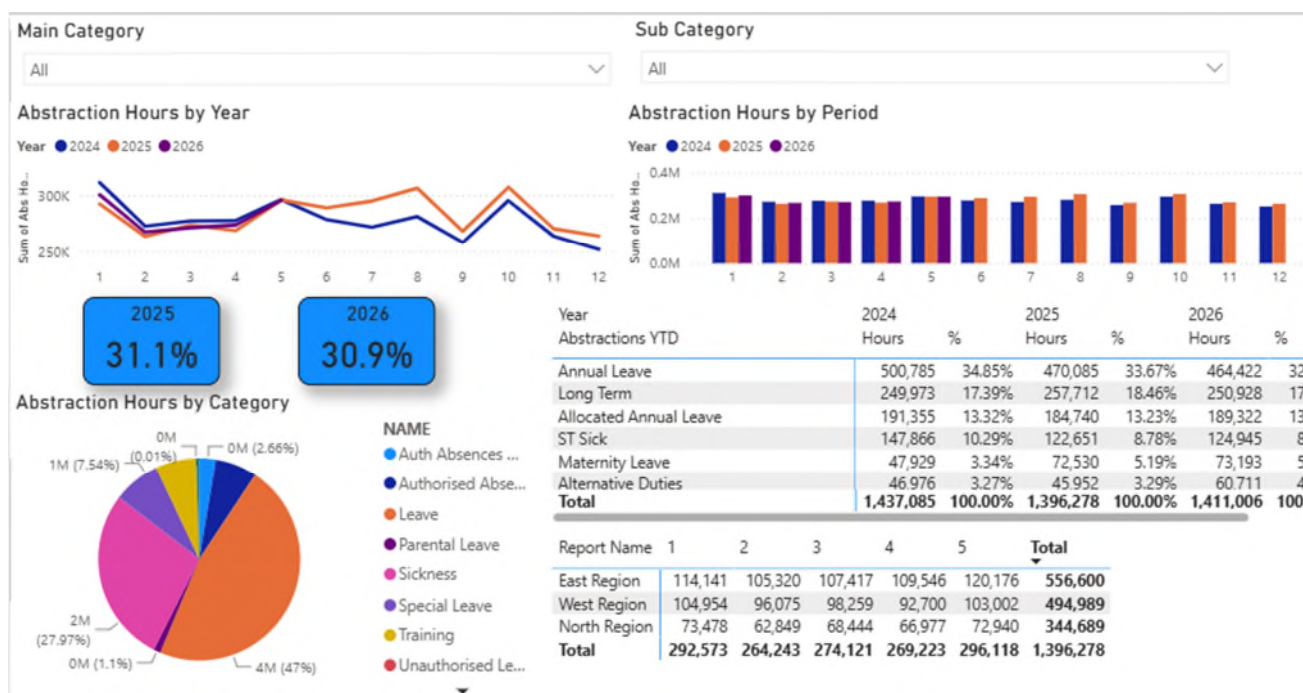
Total %

Year ● 2024 ● 2025 ● 2026



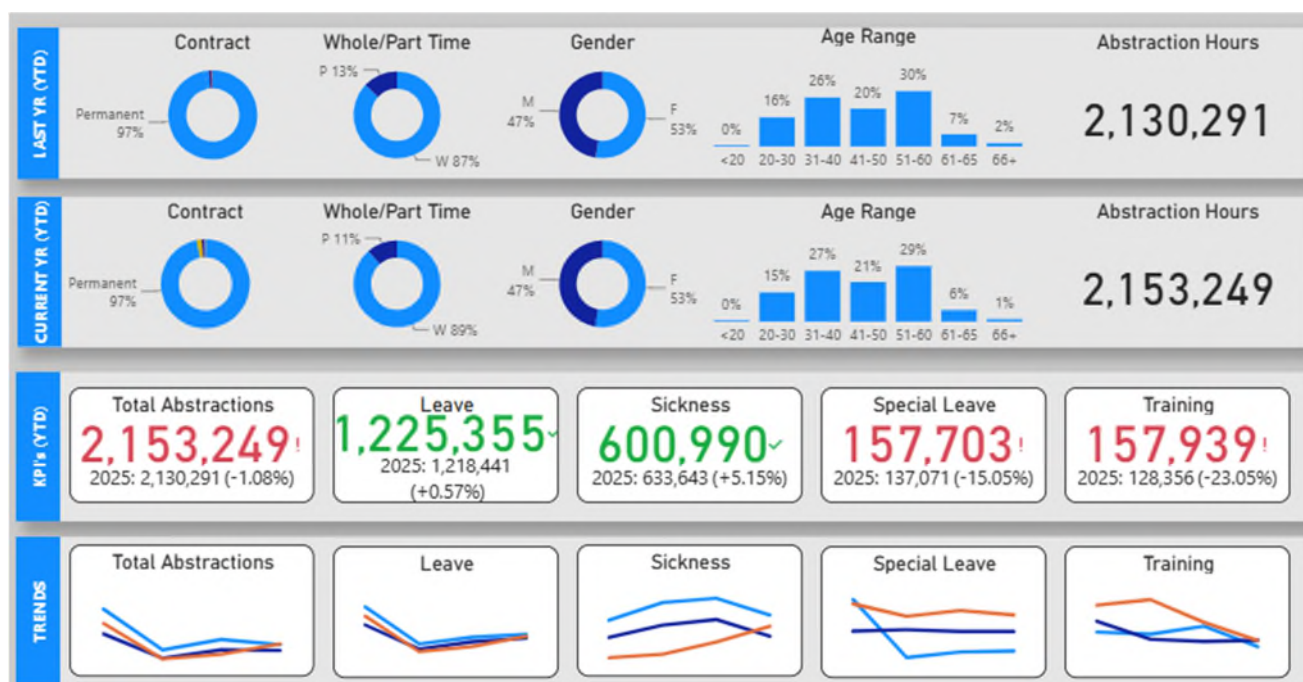


The charts above show, briefly, the main categories driving the OT pressure. The abstraction data provides a breakdown of the main categories and now allows budget holders to delve into the subcategories showing dates/shift times/shift length/pay number. The table below shows an extract of the abstraction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



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.

The % increase of abstractions to month 5 at 2.2 million hours has increased slightly against prior year hours at just over 23,000 hours, however when reviewing in more detail the totality of the increase in hours is mainly attributed to high training hours (31,000 hours – key drivers are buddying and Other training), special leave (21,000 hours) and alternative duties (15,400 hours), off set by decreases in long term sickness abstractions (-18,000) hours.



Abstractions continue to be a significant operational pressure and a key driver of overtime use. Up to Month 5 the abstraction rate peaked again at 38.0% on 10 July, compared with a prior year peak of 39.0%. This daily rate hasn't been exceeded but the monthly average has increased slightly in Month 5 to 32.9% from previous monthly averages this year of around 29.9%.

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.

The table below is a snapshot of the daily abstraction % per station in the abstraction dashboard to guide budget holders in reviewing this data and flagging days to focus on.

6 July 2026	07 July 2026	08 July 2026	09 July 2026	10 July 2026	11 July 2026	12 July 2026	13 July 2026	14 July 2026	15 July 2026
35.5%	37.0%	37.9%	38.4%	38.2%	20.5%	18.7%	34.7%	36.7%	
33.4%	43.2%	35.4%	30.5%	32.7%	31.8%	26.9%	39.1%	31.2%	
32.4%	53.0%	46.5%	51.5%	36.9%			39.8%	51.7%	
35.4%	35.4%	13.3%	25.3%	79.7%	44.3%	44.3%	13.3%	13.3%	
18.9%	18.9%	37.8%			37.8%	37.8%	18.9%	18.9%	
28.4%	14.2%	28.4%	28.4%	28.4%	14.2%	14.2%	56.8%	85.1%	
40.1%	53.4%	26.7%	40.1%	13.4%	13.4%	13.4%		53.4%	
42.2%	48.8%	15.8%	15.8%	15.8%		3.3%	15.8%	45.5%	
113.5%	58.3%	75.7%	37.8%	37.8%		37.8%	37.8%	39.4%	
50.2%	50.2%	30.9%	30.9%	11.6%	38.6%	38.6%	30.9%	11.6%	
42.6%	42.6%	42.6%	42.6%				42.6%	42.6%	
44.5%	44.5%	44.5%	35.4%	30.0%	40.9%	40.9%	30.9%	30.9%	
70.9%	70.9%	70.9%	70.9%	70.9%				70.9%	
23.6%	23.6%	37.8%	52.0%	52.0%	28.4%	28.4%	66.2%	66.2%	
18.9%	41.6%	39.7%	39.7%	14.2%		18.9%	39.7%	39.7%	
47.2%	62.3%	46.5%	29.4%	29.4%	18.2%	16.5%	53.8%	56.0%	
68.1%	68.1%	68.1%	68.1%	68.1%					
55.1%	55.1%	50.1%	45.6%	30.7%	36.3%	36.3%	26.8%	44.9%	
29.3%	22.2%	24.0%	23.1%	30.1%	9.3%		21.4%	21.4%	
AT ROL	CR ROL	AT ROL	AT ROL	AT ROL	AT ROL	AT ROL	AT ROL	CR ROL	
36.0%	36.9%	37.4%	37.9%	38.1%	24.3%	22.7%	35.0%	36.6%	

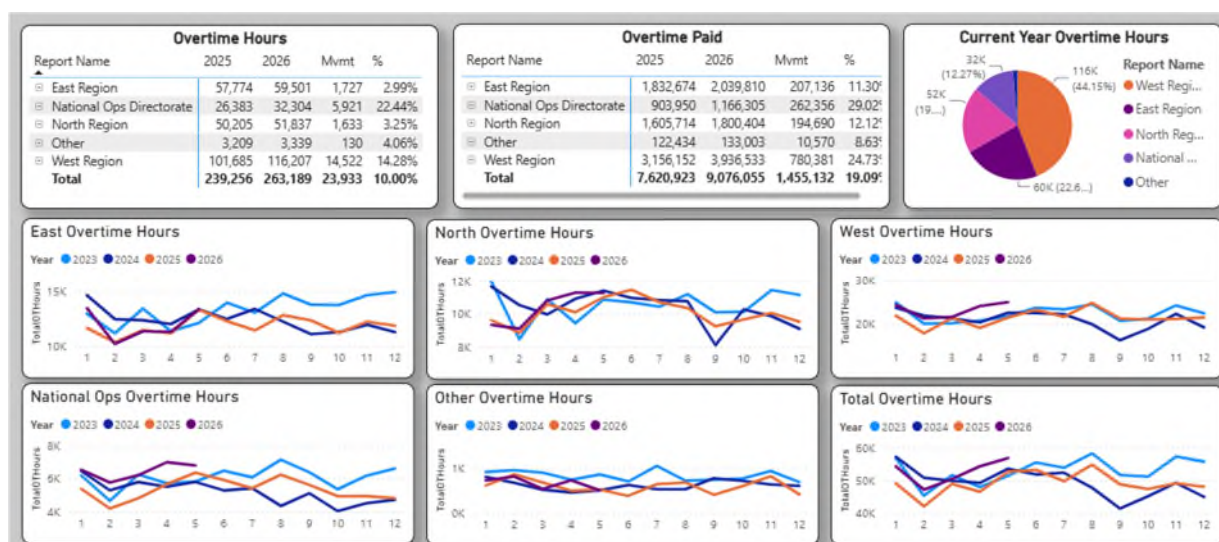
Given the fragility of this, and acknowledging the continued operational pressures, the scrutiny on the improved controls will continue.

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
- Efficiencies on 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

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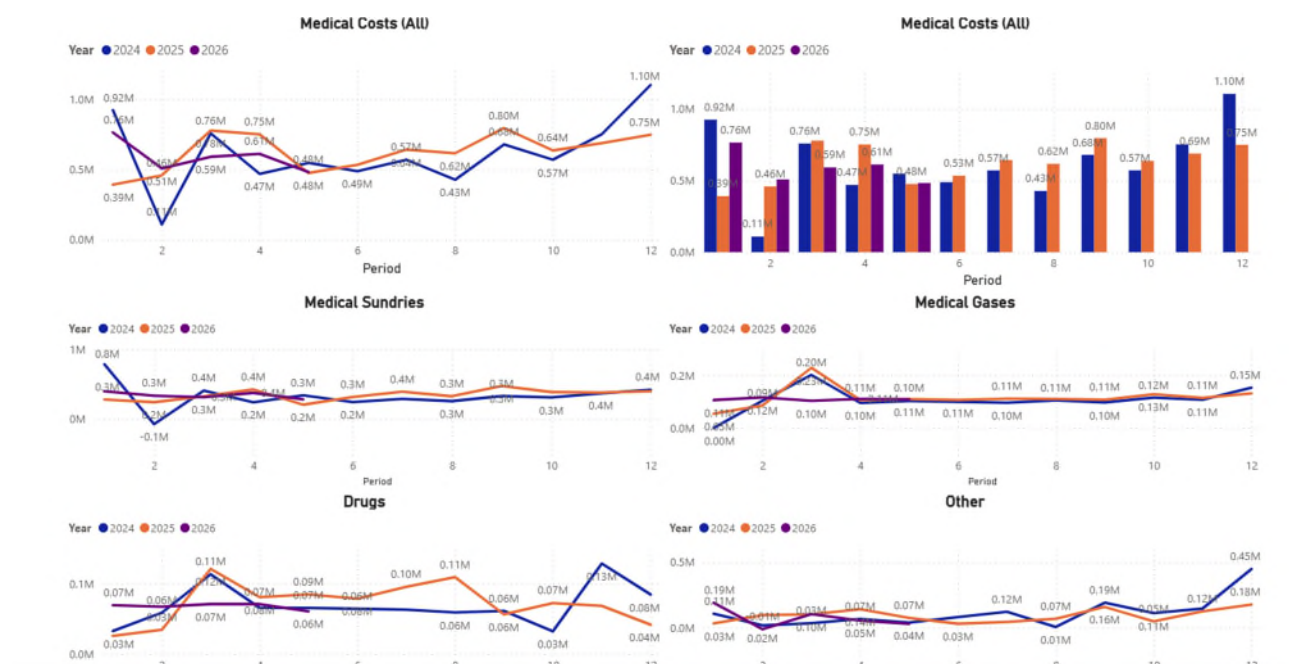
Non-pay

The non-pay overspend at £0.02 million represents the combined effect of core non-pay net pressures offset by noncore gains from asset sales. Within non-pay, pressure lines include Air Ambulance, Legal Fees, and Staffing costs. Legal fees relate to FAI, and we are in dialogue with Highland and Island Airports (HIAL) regarding additional training 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 is shown below:

Air Ambulance Costs have reported a 5.0% decrease in the number of missions in these five months from the same period last year, offset by an increase in Maritime and Coast Guard Agency (MCGA) chargeable missions (15) over this period against the same period last year.

Medical costs have in the last couple of years been an area of pressure, and although additional funding has been provided. However, as can be seen from the graphs below, costs have been fairly consistent. The creation of the stock hubs for controlling medical supplies has been a factor in this. A deep dive review in the last two years reflects the higher costs to be inflationary at around 4%, this has now been funded.



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

Underspend lines offsetting these pressures include Training, Personnel Costs, Patient Transport and Office Running. Fuel costs are being closely monitored as recurring savings were actioned in Month 4 from underspends despite the current price per litre continuing to slightly exceed the budgeted price.

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:

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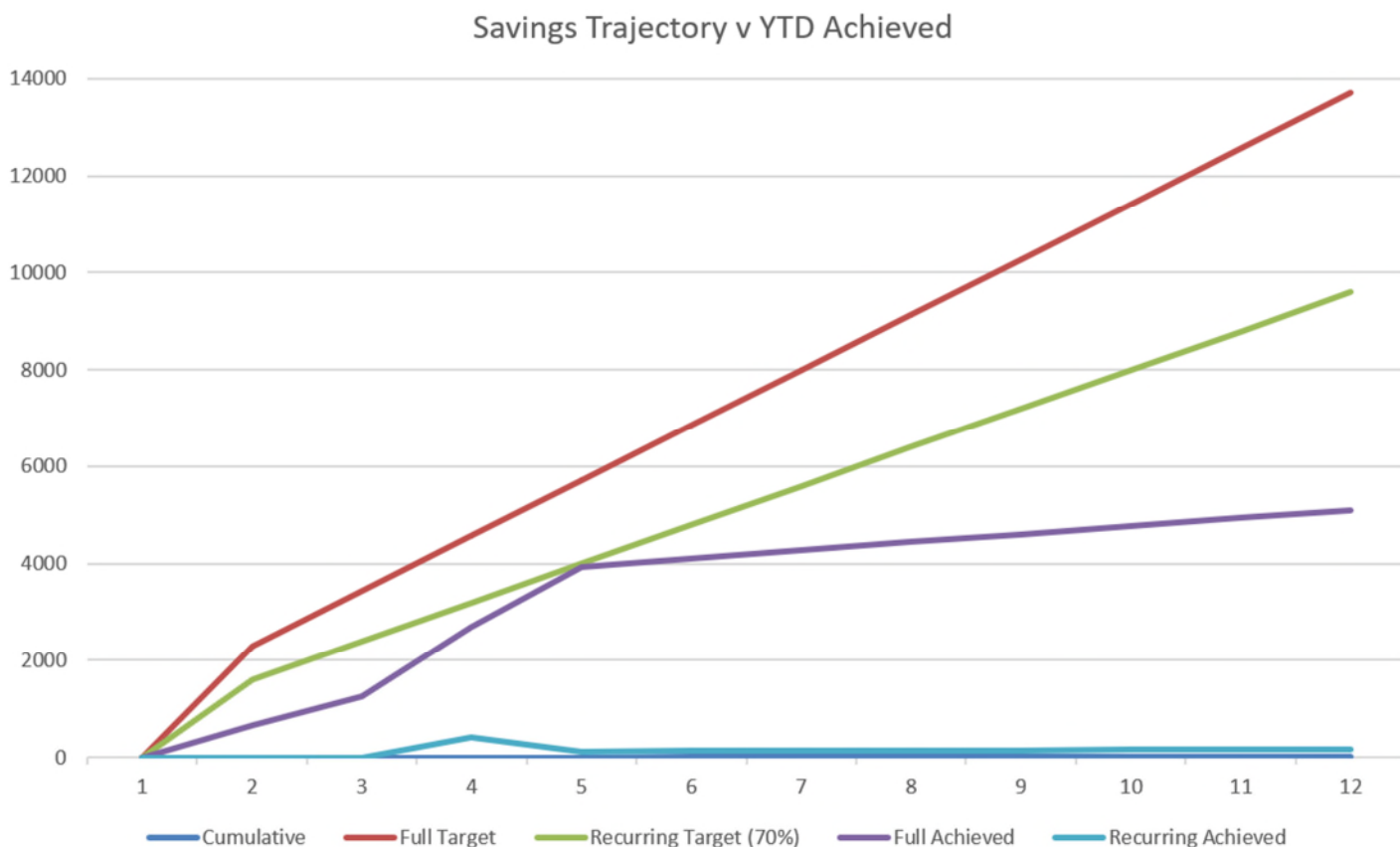
- Workforce
- Prevention
- Digital
- Change to Service Models
- One for Scotland
- Community Focussed Care

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.

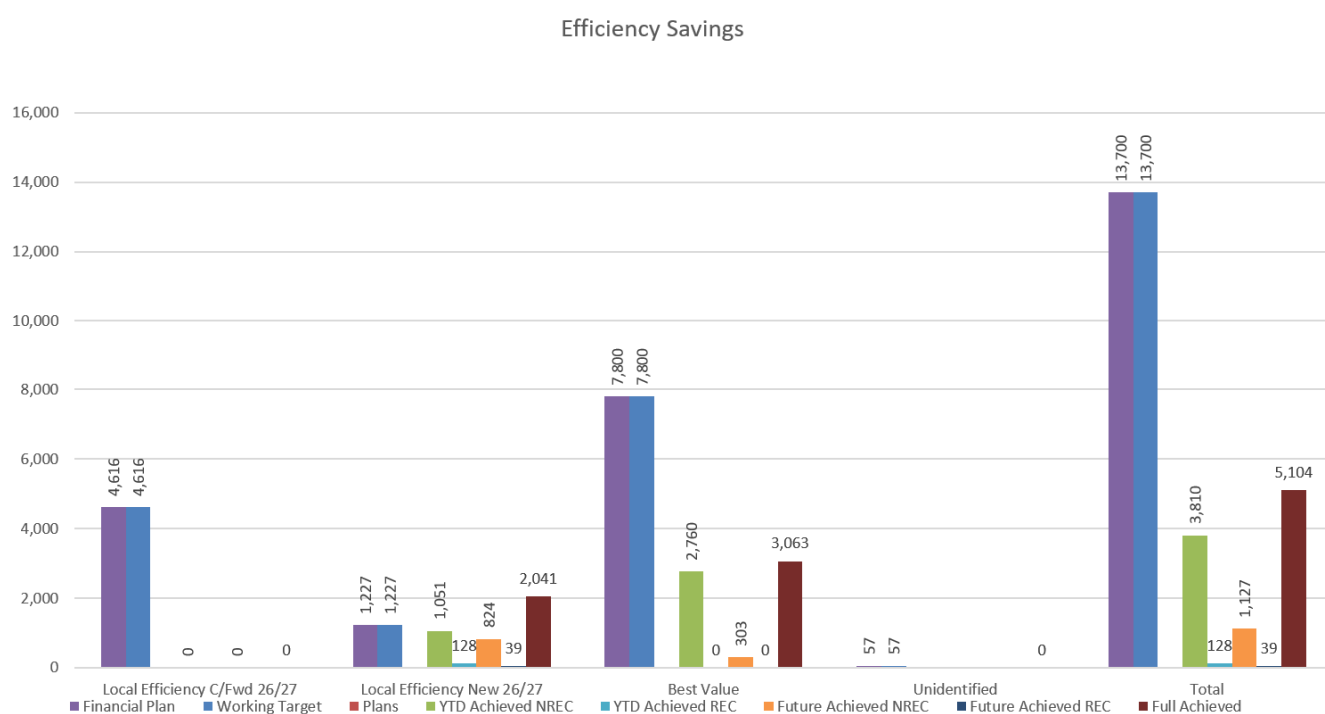
The chart below shows the savings trajectory over this new financial year, which accommodates a more consistent pace as the year progresses. Also showing is our recurring savings achieved against a 70% marker.



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

Savings of £3.94 million has been achieved to date, with £1.18 million within local efficiencies and £2.76 million within BV schemes. Of these, £3.81 million are non-recurring, £0.13 million are recurring, and within the full year savings of £5.10 million, £4.94 million are nonrecurring, £0.17 million are recurring.



The local savings delivered have largely been delivered in the Care Quality and Finance Directorates (Comms, ICT and Estates). Following ongoing discussions with budget holders, savings achieved in month 5 are 81% of the previous four months achieved, and although delivery remains behind target. Discussions continue with operational and support services as final plans are confirmed and submitted

Current progress as at month 5 is as detailed in the table below

Table 7

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Efficiency Savings Schemes	Financial Plan £m	Updated Forecast at Month 5				Actions Update
		26/27 Assumed Forecast £m	FY Efficiencies Delivered £m	FY Recurring Savings £m	% Achieved FY target	
Local Efficiency	5.84	5.84	2.04	0.17	35%	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	3.06	0.00	39%	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	5.10	0.17	37%	

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.

Health Board	Cost pressures YTD
Ayrshire & Arran	28,268
Grampian	354,217
Highlands	33,300
Flow Navigation Centres	306,604
Grand Total	722,425

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 a

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change/transformation programme highlighting the recommendations from the external review.

Full Year Forecast

A detailed full year forecast has been prepared and is reported in Table 8 below. At this early stage in the year, best and worst-case scenarios are provided along with the likely forecast against the approved financial plan.

The forecast build 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.
- The best-case scenario recognises the scope for some non-recurring relief including slippage on pay costs relating to timing of recruitment.
- The worst-case scenario recognises the risk of winter related costs being higher than planned and the risk that the savings target may not be delivered in full. Likely and best scenarios assume full delivery against target.

The likely forecast remains a deficit of £3.55 million in with the financial plan, with no material change in previous assumptions. The best-case scenario assumes break-even and the worst case forecasts a deficit of £5.5 million

Table 8

Updated Forecast Summary	Financial Plan	Forecast		
		Best	Likely	Worst
	£m	£m	£m	£m
Brought forward deficit	10.15	10.15	10.15	10.15
Pressures – Pay	19.90	18.35	19.90	20.90
Pressures – Non Pay	6.00	6.00	6.00	6.45
Baseline funding uplift	(15.70)	(15.70)	(15.70)	(15.70)
NQP Funding offset	(3.90)	(3.90)	(3.90)	(3.90)
Non-recurring relief		(2.0)		
Gap before efficiencies	16.45	12.90	16.45	17.90
3% Efficiency savings	(13.70)	(13.70)	(13.70)	(13.20)
Gap after efficiencies	2.75	(0.80)	2.75	4.70
BSP Impact	0.80	0.80	0.80	0.80
26/27 Forecast Outturn Deficit	3.55	Break even	3.55	5.50

This will be reviewed and updated on a monthly basis

2026/27 YTD CAPITAL POSITION AS AT MONTH 5 (31/08/2026)

2026/27 Capital Budget

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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 £0.49m anticipated for 2026/27, and further approval has been granted for additional LED lighting upgrades totalling £0.17m. The service has also been allocated £0.13m for refurbishment of the NCCC.

YTD Capital Position as at Month 5

The YTD capital position is shown in the table below. Year to date expenditure totals £5.02m. Most capital expenditure occurs in Quarter 3 and 4 of the financial year

The unallocated budget excluding anticipated projects of £0.72m 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.

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

PROJECT	Approved Budget £	YTD Actuals £	Notes
Formula Capital Projects			
eHealth and ICT	25,770	(13,102)	
Property and Special Projects	811,528	26,313	
Vehicle Accidents	650,000	200,026	
	1,487,298	213,237	
Earmarked Allocations			
Scotstar	250,000	0	
Vehicles including Transport Scotland	21,729,000	4,806,494	
	21,979,000	4,806,494	
Unallocated Budget	715,806		
Capital Receipts	0	0	Gain on sale of vehicles & property
TOTAL	24,182,104	5,019,730	

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 August 2026	
ALLOCATION	
<u>Received</u>	
Core Allocation	1.88
<u>Anticipated</u>	
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	
<u>Approved Projects</u>	
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	

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Energy Saving & Decarbonisation Funding	0.17
Physical Condition Works	0.34
Crieff Works	0.16
Glasgow South Works	0.12
Total Property	0.79
Operations	
Vehicles plus Contingency	21.25
EV Infrastructure	0.48
Scotstar Equipment	0.25
Vehicle Accidents	0.20
Total - Operations	22.18
Total Approved Projects	23.02
Anticipated Projects	
Vehicle Accidents	0.45
NCCC Refurbishment	0.13
CCRP Phase 3	
Stirling Logistics Hub Access Road	
Total - Anticipated Projects	0.58
Revised Unallocated Budget	0.59

CONCLUSION

As we move nearer the half year point in the financial year a number of actions remain in place to recover the current position.

The positive position is that our adverse variance to planned deficit has improved in month. However, our deficit position is still primarily driven by a shortfall in savings, and has been similar to previous years, recognising the timing for programmes to be implemented and savings tracked. The savings position has improved significantly in month and we anticipate continued progress over the remainder of the year to achieve as per our finance plan.

Work continues to confirm the full RWW financial impact, approve sustainable recurring posts and funding, and monitor the impact of overtime costs as a result of this.

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A number of non pay cost pressures have also been identified at this stage of the financial year. These areas remain subject to ongoing review through budget holder engagement, with appropriate corrective actions being progressed where required.

A high level financial forecast has been provided at this stage, we continue to anticipate full delivery of the Service finance plan. This position will be monitored monthly tracking against the best, likely and worst case scenarios presented.

Julie Carter
Director of Finance, Strategy and Logistics
September 2026

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