

	ACTUAL 2022/23 £'000	REVISED BUDGET 2023/24 as at 31/1/24 £'000	YTD REVISED BUDGET 2023/24 as at 31/1/24 £'000	ACTUAL TO 31/1/24 £'000	VARIANCE TO END JANUARY 2023/24 £'000	FORECAST 2023/24 £'000	FORECAST VARIANCE 2023/24 £'000
<b>Health &amp; Social Care</b>							
<b>NHSG Core Services</b>							
a)	3,168	3,183	692	611	(81)	3,183	0
	0	1,580	1,326	2,445	0	2,401	821
b)	11,931	10,578	8,922	8,160	(762)	9,793	(786)
	0	762	639	426	0	511	(251)
c)	942	685	571	843	0	1,012	327
d)	20,195	20,649	17,264	17,522	258	21,056	407
e)	1,378	1,353	1,128	1,230	103	1,476	123
f)	1,156	0	0	0	0	0	0
g)	3,009	3,377	2,834	2,491	(343)	2,990	(387)
h)	6,073	6,548	5,502	5,548	47	6,658	110
i)	(33)	(786)	(655)	(8)	648	(88)	698
j)	5,910	6,075	5,068	5,203	135	6,246	172
k)	8,680	2,129	1,779	4,283	2,504	5,555	3,425
l)	728	885	720	697	(23)	856	(29)
m)	442	523	419	670	251	778	254
n)	4,594	3,926	3,282	2,999	(282)	4,275	349
<b>1</b>	<b>68,172</b>	<b>61,468</b>	<b>49,490</b>	<b>53,122</b>	<b>2,454</b>	<b>66,702</b>	<b>5,234</b>
2	43,225	44,078	36,810	36,294	(516)	43,548	(530)
3	49,617	50,646	42,364	45,101	2,737	54,551	3,905
4	12,319	10,800	9,027	9,143	116	10,890	90
5	17,871	19,772	16,549	15,685	(864)	19,024	(749)
6	(0)	5	3	0	(3)	0	0
7	2,767	2,847	2,277	2,289	12	2,801	(46)
	<b>193,972</b>	<b>189,616</b>	<b>156,520</b>	<b>161,634</b>	<b>3,935</b>	<b>197,516</b>	<b>7,905</b>
8	-	95	75	0	(75)	95	0
9	6,400	8,640	4,568	6,843	2,275	9,405	765
10	3,502	3,221	2,700	2,557	(143)	3,171	(50)
11	316	243	204	244	40	283	40
12	14	143	120	157	37	143	0
13	-	10	8	48	40	10	0
14	53,851	52,610	43,852	48,651	4,799	57,957	5,347
15	5,580	6,080	5,105	4,623	(482)	6,015	(65)
16	2,279	2,110	1,768	2,751	983	2,910	800
17	509	90	75	483	408	490	400
18	6,126	7,044	5,885	5,837	(48)	6,744	(300)
19	1,827	1,869	1,569	1,624	55	1,869	0
20	4,065	4,539	3,797	3,604	(193)	4,239	(300)
21	(105)	(506)	(416)	460	876	(106)	400
22	1,815	2,337	1,953	1,674	(279)	2,087	(250)
23	441	407	341	349	8	407	0
24	61,147	61,119	50,959	53,638	2,679	63,335	2,216
25	0	0	0	19	19	0	0
26	398	715	602	319	(283)	415	(300)
27	15,978	16,378	13,746	14,285	539	16,425	47
28	11,729	10,861	9,135	12,427	3,292	14,251	3,390
29	5,489	5,083	4,274	5,215	941	5,856	773
	<b>181,361</b>	<b>183,088</b>	<b>150,320</b>	<b>165,808</b>	<b>15,488</b>	<b>196,001</b>	<b>12,913</b>

Funds								
30	Integrated Care Fund	588	800	667	476	(191)	571	(230)
31	Delayed Discharge	12	64	53	0	(53)	0	(64)
32	Band 2 to band 4 regrading	0	701	0	0	0	0	(701)
33	Clan Grant	0	7	0	0	0	0	(7)
34	Discharge Without Delay Funding	174	(325)	0	0	0	0	325
35	District Nursing Funding	0	(4)	0	0	0	0	4
36	Health Care Support Worker funding	0	(609)	0	0	0	0	609
37	Interface Care Funding	5	0	0	0	0	0	0
38	Primary Care Improvement fund	(4,568)	8,029	6,807	6,471	(335)	8,428	399
39	Medical pay award funding	0	325	0	0	0	0	(325)
40	Learning Disability Annual Health Check Funding	0	85	0	0	0	0	(85)
41	Mental Health Access Fund	0	149	180	140	(40)	168	19
42	Mental Health Innovation Fund	0	85	71	(10)	(81)	0	(85)
43	Mental Health Action 15	(1,151)	201	1,506	1,583	78	1,716	1,515
44	Mental Health Facilities Improvement (Recovery and Renewal) funding	0	0	0	0	0	0	0
44	Mental Health Act	0	217	200	43	0	52	(165)
45	Mental Health Estates Fund	0	0	0	0	0	0	0
45	New Scots (Asylum Seekers) funding	0	0	0	25	0	0	0
46	NHSG Public Health projects financed from Aberdeenshire Council one-off £3m funding	0	0	0	79	0	0	0
47	Scottish Care Home funding	0	452	383	511	128	613	161
48	GP/Primary Care Out of Hours funding	0	212	0	0	0	0	(212)
49	Shire Winter Pressure allocation for MDTs	0	1,241	934	934	0	1,241	0
50	Workforce Wellbeing Funding	0	0	0	0	0	0	0
50	Covid-19	(9,919)	1	1	89	87	106	105
51	School Nurse Funding	0	56	0	0	0	0	(56)
52	Stonehaven Dental Practice funding	400	0	0	0	0	0	0
52	Psychological Therapies (Outcomes Framework) funding	6	573	478	495	17	594	21
53	Psychological Therapies (dementia post diagnostic support) funding (earmarked)	116	3	3	80	77	0	(3)
54	Vaccination funding	0	3,074	2,561	2,939	377	3,527	453
55	Negative actual against budgetary reserves to be reallocated	0	0	0	0	0	(235)	(235)
56	Additional Scottish Government Funding in Year Assumed	0	(761)	(634)	0	634	0	761
		<b>(14,337)</b>	<b>14,576</b>	<b>13,210</b>	<b>13,857</b>	<b>699</b>	<b>16,782</b>	<b>2,205</b>
	<b>Sub total</b>	<b>360,996</b>	<b>387,280</b>	<b>320,051</b>	<b>341,299</b>	<b>20,122</b>	<b>410,299</b>	<b>23,023</b>
57	Set Aside Budget	34,515	34,515	28,763	28,763	0	34,515	0
	<b>2023/24 Position</b>	<b>395,511</b>	<b>421,795</b>	<b>348,813</b>	<b>370,061</b>	<b>20,122</b>	<b>444,814</b>	<b>23,023</b>

4,634

387,280

NHS variance

10,110

	Whereof NHS	204,192						-747
	Reconciling items: Add back addi	0						-16,929
	Funding transf	27,881						3,053
	ICF funding tra	549						8,400
	Resource trans	0						4,494
	Social care (in	0						3,906
	Veterans' fund	0						8,400
	Budgets still ta	3						
	Balance of upli	-25						8,400
		761						0
		<u>233,362</u>		<u>0</u>				

2023/24 budget	<u>233,362</u>	<u>173,994</u>
Difference	0	173,994

#REF!  
#REF!

204,192

Reconciliation to NHSG ledger per eFin/BOXI

NHSG budget/actual (excl set aside) = sum of cells P32 and P73	204,192	169,731	175,491
To reconcile budget/actual to eFin/BOXI, deduct ICF per row 58, above, as this excludes the amount mainstreamed I	-800 )	-667	
To reconcile budget/actual to eFin/BOXI, deduct delayed discharge per row 59, above, as this figure excludes the an	-64 )	-53	
To reconcile budget/actual to eFin/BOXI, add ICF per NHSG ledger, which includes sums paid to Aberdeenshire Cou	1,349 +)	275	
To reconcile budget/actual to eFin/BOXI, add delayed discharge per NHSG ledger, which includes sums paid to Abe	1,073 ^)	256	
Add resource transfer paid to Aberdeenshire Council	13,287	3,322	3,322
Social care funding (pass through funding) transferred to Aberdeenshire Council	13,384 \$	3,346	3,346
Scottish living wage (pass through funding) transferred to Aberdeenshire Council - not shown as a June addition in appendix 3 per appendi		0	0
Veteran's funding (pass through funding) transferred to Aberdeenshire Council	201	50	50
Add inter-partner funding transfer to Aberdeenshire Council - use the exact amount removed on the "Original format"	0	729	731
Add back or deduct as appropriate additional SG funding in year - assumed (as this figure is not in the NHSG ledger)	761	634	
Residue of uplift funding per the ledger not yet transferred to operational lines	-25 *&	-54	
Adjust for the removal of Action 15 funding, which was not effected by budget journal but is shown in appendix 1 to re	23 *)	-913	
Add the revised budget as at then end of November 2023, removed from the services hosted by Aberdeenshire, above			
For actual - add year to date proportion of £549k of mainstreamed ICF funding paid to Aberdeenshire Council			137
For actual - add year to date proportion of £1.009m of mainstreamed DD funding paid to Aberdeenshire Council			252
			0
			-6,471
			-1,583
		0	-2,403
At year-end only for actual - add Sarah Irvine's balancing journal		-124	-180
		-6	
		-184	
		-51	
		117	

233,381      176,409      172,692

NHSG budget/actual per BOXI/e-Fin as at the end of June 2023      223,375      50,921      49,965

223,375      50,921

Difference, which is the small difference against services hosted by Shire as between this report and the CI      -10,006      -125,488      -122,727

Calculation of funding transfer due to Aberdeenshire Council 2023/24

Uplift funding s	0
Residue of upl	-4,809,817
Add inter-partr	0
Negative reser	3,073,600
Remove addnl	761
Funding transf	<u>-1,735,456</u>

Alternative calculation of funding transfer due to Aberdeenshire Council 2022/23

Budget @ end	223,375
Less: sum of c	-232,622
Uplift funding s	3,249
Funding transf	<u>-5,998</u>

Reconciliation to the figure per the calculation of the inter-partner funding transfer

Transfer per c:	-5,998
Add the NHSG share of financing from reserve per calc of fndg transfer	
Add the 2022/:	198,491
Deduct the 20:	-201,089
	<u>-8,595</u>

Figure per the 2,960

Difference -11,554,754

Whereof:

Budgeted cost	161,854
Budgeted cost	161,854
	<u>188</u>

Note: The calculation of the transfer used the rounded figures that appeared in appendix 1 to the IJB budget report  
Note: eFin figures picked up from "Calculation of budget realignment eFin entries 2021-22.xlsx"

3,780,000
-1,225,000
-100,000
-206,000
-300,000
-100,000
<u>1,849,000</u>

985,000
22,000
2,000
64,000
<u>1,073,000</u>

9,504,000

3,880,000

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13,384,000