

Finance Committee

Wed 24 February 2021, 14:00 - 16:00

Via MS Teams



Agenda

14:00 - 14:00

0 min

1. Preliminaries

1.1. Welcome & Introductions

Rhian Thomas

1.2. Apologies for Absence

Rhian Thomas

1.3. Declarations of Interest

Rhian Thomas

1.4. Minutes of the Committee Meeting held on 27th January 2021

Rhian Thomas

1.4 UNCONFIRMED MINUTES OF THE FINANCE COMMITTEE JANUARY 2021.pdf (9 pages)

1.5. Action Log

Rhian Thomas

1.5. Action Log For February 2021 Finance Committee Meeting.pdf (1 pages)

1.6. Chairs Action taken since last meeting

Rhian Thomas

14:00 - 14:00

0 min

2. Items for Review and Assurance

2.1. Financial Performance Month 10

Andrew Gough

2.1 Finance Position Report for Month 10.pdf (26 pages)

2.2. Finance Risk Register 2020/21

a. Main Risk Register b. Dragon's Heart Hospital/Surge Hospital

Andrew Gough

2.2 Finance Risk Register 2020-21 February 2021.pdf (2 pages)

2.2a Finance Risk Register February 2020-21 - Appendix 1.pdf (6 pages)

2.2b Surge Hospital Finance Risk Register February 2020-21 - Appendix 2.pdf (5 pages)

2.3. Financial Plan 2021/22

Presentation

Andrew Gough

2.4. Finance Committee – Terms of Reference

Bricknell Helen
02/17/2021 14:48:43

Nicola Foreman

- 📄 2.4 Terms of Reference - covering report.pdf (2 pages)
- 📄 2.4a Finance Committee TOR 2021v1.pdf (6 pages)

2.5. Finance Committee – Annual Work plan 2021-22

Nicola Foreman

- 📄 2.5 Covering report - work plan 2021.22.pdf (2 pages)
- 📄 2.5a Finance Committee Work Plan 2021.22.pdf (1 pages)

14:00 - 14:00
0 min

3. Items for Noting and Information

3.1. Month 10 Financial Monitoring Returns

- 📄 3.1a CV Financial Monitoring Returns 2020-21 - Month 10.pdf (13 pages)
- 📄 3.1b Month 10 - Cardiff Vale ULHB - Monitoring Return Tables submission.pdf (5 pages)

14:00 - 14:00
0 min

4. Items to bring to the attention of the Board

Wednesday 17th March 2021 at 1.30pm, Virtual Meeting via Teams

Rhian Thomas

14:00 - 14:00
0 min

5. Date and time of next Meeting

Bricknell Helen
02/17/2021 14:18:43

**UNCONFIRMED MINUTES OF THE MEETING OF THE FINANCE COMMITTEE
HELD ON 27th JANUARY 2021
VIRTUAL MEETING via TEAMS**

Present:

Dr Rhian Thomas	RT	Chair, Independent Member – Capital and Estates
John Union	JU	Independent Member - Finance
Charles Janczewski	CJ	Board Chair
Abigail Harris	AH	Executive Director of Strategic Planning
Andrew Gough	AG	Assistant Director of Finance
Chris Lewis	CL	Interim Director of Finance
Martin Driscoll	MD	Executive Director of Workforce and Organisational Development
Nicola Foreman	NF	Director of Corporate Governance
Steve Curry	SC	Chief Operating Officer

In Attendance:

Secretariat:

Paul Emmerson	PE	Finance Manager
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Apologies:

Len Richards	LR	Chief Executive
Ruth Walker	RW	Executive Nurse Director

FC 21/01/001	WELCOME AND INTRODUCTIONS The Chair welcomed everyone to the meeting.	ACTION
FC 21/01/002	APOLOGIES FOR ABSENCE Apologies for absence were noted.	
FC 21/01/003	DECLARATIONS OF INTEREST The Chair invited members to declare any interests in proceedings on the Agenda. None were declared.	

FC 21/01/004	MINUTES OF THE COMMITTEE MEETING HELD ON 6th JANUARY 2021 The minutes of the meeting held on 6 th January 2021 were reviewed and confirmed to be an accurate record. Resolved – that: The minutes of the meeting held on 6 th January 2021 were approved by the Committee as an accurate record.	
FC 21/01/005	ACTION LOG FOLLOWING THE LAST MEETING FC 20/126 Financial Plan 2021/22 - An additional Finance Committee meeting should be timetabled in March to consider the 2021/22 Financial Plan. All Board members should be invited to the meeting and the meeting should be arranged as soon as practically possible. The Finance Committee secretary informed the Finance Committee that it was proposed that the additional meeting would be scheduled for 1.30pm Wednesday, March 17 th 2021 and that an invite would be relayed to all Board members to attend the meeting via Teams. Resolved – that: The Finance Committee received the Action Log and noted the proposed date for the additional meeting.	
FC 21/01/006	CHAIRS ACTION SINCE THE LAST MEETING There had been no Chairs action taken since the last meeting.	
FC 21/01/007	FINANCIAL PERFORMANCE MONTH 9 The Assistant Director of Finance briefly summarised the key points within the Month 9 Finance Report and highlighted material changes from the previous month. The Committee was informed that at month 9, the UHB had reported a year to date underspend of £0.303m following an in month operational overspend of £0.158m. The reported position included net expenditure of £111.315m arising from the management of COVID 19 which was offset by an equal amount of Welsh Government COVID 19 funding. Two of the eight measures on the Finance Dashboard remained RAG rated red namely: the reduction in the underlying deficit to £4m and the delivery of the recurrent £25m 3% devolved savings target. It was noted that the constraint on progress against the recurrent savings target due to the COVID pandemic, had adversely affected the underlying deficit brought forward to the 2021/22 Financial plan. The Performance against the targets to remain within the revenue resource limit; to deliver the £4m non recurrent savings target; to remain with the cash limit; to meet the creditor compliance payment target; to maintain a positive cash balance; and to remain within the capital resource limit continued to be RAG rated green.	

	<p>The Assistant Director of Finance moved onto performance against income, pay and non pay budgets and indicated that the position at month 9 represented a progression of the trends established in the first 8 months of the year</p> <p>Turning to the financial forecast for 2020/21 the Assistant Director of Finance noted that the forecast of additional COVID expenditure for the year had increased from £155.493m at month 8 to a forecast of £162.935m at month 9. The additional expenditure was offset by an additional COVID 19 funding of £162.935m.</p> <p>The forecast now included a cost estimate of the additional annual leave accrual that is expected to arise in 2020/21 due to untaken annual leave during the pandemic. The accrual which is required to comply with financial reporting standards, is assessed to be £9.713m which equates to an average of 4 annual leave days and is an increase of £8.798m on the £0.915m for untaken annual leave provision at the end of 2019/20. The annual leave accrual forecast is based upon current information and it is expected that Welsh Government will fund the UHB based on this month 9 forecast and that the UHB will need to manage any variance between the month 9 forecast and the final accrual. This in turn could lead to a funding surplus or deficit.</p> <p>Picking up on the theme of additional Welsh Government COVID funding the Interim Director of Finance confirmed to the Committee that Welsh Government had indicated that it expected to fix a number of COVID Allocations (e.g. PPE & TTP) for 2020/21 on the basis of the month 9 forecasts provided by LHBs. This approach would leave the UHB with the responsibility to manage any variation from the forecast in the remainder of the year. In response to a query from the Finance Committee Chair (RT) it was confirmed that the UHB had robust forecasting in place for all elements of the COVID plans. However, some of the COVID related plans such as the COVID vaccination programme could be condensed over a shorter period of time and Welsh Government was aware of potential changes in forecast costs in these areas. The Interim Director of Finance added that Welsh Government had also now confirmed its intention to provide the additional COVID funding to support Independent Sector Provision in the final quarter of the year.</p> <p>Referring to the forecast annual leave provision the UHB chair (CJ) asked whether the UHB provision was in line with the provisions made by other Health Boards. In reply, the Interim Director of Finance indicated that there was some variation in the forecasts across Wales at month 9. In this context, annual leave accrual forecasts included in the month 9 monitoring returns would be reviewed by Welsh Government to ensure that there was enough consistency in the forecasting methods applied across organisations to enable the estimates to stand up to external audit scrutiny. The Assistant Director of Finance added that the UHB planned to gather a further sample of annual leave data from the service in February and that this would be extrapolated to test and refine the annual leave accrual if required. In this context the UHB Chair (CJ) queried whether the sample would be wide enough to accurately represent all staff and in response the Interim Director of Finance confirmed that the UHB was aiming for a substantive sample</p>	
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which would cover all staff groups. The calculation of the final accrual would reflect the relative level and cost of untaken annual leave for each professional group.

The Executive Director of Workforce and Organisational Development confirmed to the Committee that staff had continued to be encouraged to take annual leave during the pandemic and the UHB Chair confirmed his support for this in view of the positive impact on staff well-being. The Finance Committee Chair (RT) asked if the principle had been extended to staff on temporary contracts and it was confirmed that all staff had been encouraged to take annual leave through the year. In response to a further query from the Finance Committee Chair (RT), the Chief Operating Officer indicated that the operational plans to backfill shifts as leave was taken, varied across the organisation and the Executive Director of Workforce and Organisational Development indicated that the UHB did not expect a significant change to the level of payments made in lieu of leave.

Moving on, the Assistant Director of Finance confirmed that whilst the UHB had maintained an overall operational surplus, the variation in Clinical Board operational positions had continued and that further review and assurance was required to ensure that the UHB's non COVID operational position remained broadly balanced as the year progressed.

Finally, the Assistant Director of Finance confirmed that there were no significant concerns around the UHB's balance sheet and reiterated that the UHB remained on track to meet its PSPP, Cash and Capital Expenditure targets.

In conclusion, the Assistant Director of Finance highlighted that at month 9, the key revenue financial risk is managing the impact of COVID 19 within the additional resources provided.

Resolved – that:

The Finance Committee **noted** the month 9 financial impact of COVID 19 which is assessed at £111.315m;

The Finance Committee **noted** the additional Welsh Government funding of £111.315m assumed within the month 9 position;

The Finance Committee **noted** the month 9 reported financial position being a surplus of £0.303m;

The Finance Committee **noted** the breakeven position which assumes additional Welsh Government funding of £162.935m to manage the impact of COVID 19 in line with quarter 3&4 planning assumptions;

The Finance Committee **noted** the risks that are being managed on the capital programme;

The Finance Committee **noted** the revised forecast 2020/21 carry forward Underlying Deficit is £25.3m and the risks identified that, if not managed, could increase this.

<p>FC 21/01/008</p>	<p>FINANCE RISK REGISTER</p> <p>The Assistant Director of Finance (AG) presented the Finance Risk register.</p> <p>The two remaining extreme risks were noted as being:</p> <p>Fin01/20 – Reducing underlying deficit from £11.5m to £4.0m in line with IMTP submission.</p> <p>Fin03/20 – Delivery of £29.0m (3.5%) CIP</p> <p>The Finance Committee noted that the COVID-19 financial plan risk (FIN10/20) including Surge capacity was shown in an appendix as a sub-set to the main risk register.</p> <p>The Assistant Director of Finance indicated that all risks had been reviewed in month and informed the Committee that FIN12/20 – Untaken annual leave had been added to the risk register in month.</p> <p>The Committee was asked to agree to the removal of the 3 risks below where Optimum controls were in place.</p> <ul style="list-style-type: none"> • FIN04/20 – Manage internal investments. Optimum controls were in place through the Business Case Approval Group (BCAG) and this was now low risk. • FIN07/20 – Deliver RTT within available resources. Optimum controls are in place and RTT expenditure is reported through the net COVID position and now low risk. • FIN11/20 – COVID-19 TTP. Optimum controls in place and now low risk. Costs are funded by Welsh Government as per resource assumptions set out in NHS Wales Operating Framework 2020/21 for Q3 and Q4. <p>The UHB Chair (CJ) asked whether Welsh Government had indicated that additional support would be provided to the UHB to restore RTT in the future. In reply, the Assistant Director of Finance confirmed that this would inform the 2021/22 financial framework and would be covered in the presentation to follow.</p> <p>Resolved - that:</p> <p>The Finance Committee noted the risks highlighted in the 2020/21 risk register.</p> <p>The Finance Committee noted the addition of risk FIN12/20 untaken annual leave to the 2020/21 risk register.</p> <p>The Finance Committee agreed that risks FIN04/20, FIN 07/20 and FIN11/20 could be removed from the risk register.</p>	
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	The Finance Committee noted the risks highlighted in the Surge Capacity sub set risk register.	
FC 21/01/009	<p>FINANCIAL PLAN 2021/22</p> <p>The Assistant Director of Finance introduced a presentation on the 2021/22 Annual Plan – Draft Financial Framework and highlighted the following points:</p> <ul style="list-style-type: none"> • The UHB received the initial allocation letter for 2021/22 on the 22nd December 2020 and this is to be used to develop plans to deliver against the priorities set out in the NHS Planning Framework. • The initial allocation does not include funding to address the increase in planned underlying deficit due to Covid-19. • At this stage, the allocation letter does not include funding to cover the ongoing response to Covid-19. • Resource planning assumptions for Covid-19 will be issued separately. • Subject to further Covid-19 funding, there is an expectation that the UHB will operate within the funds set out in this allocation. • Additional funding for key priorities will be allocated as appropriate when costs are identified. <p>The UHB intended to base an approvable annual plan on the following four parts:</p> <ol style="list-style-type: none"> 1. Underlying Deficit. 2. Delivering in-year financial balance. 3. Continuation of non-recurrent response to COVID 19. 4. Recovery. <p>The Committee was reminded of the UHBs 2020/23 3 year plan which was submitted to Welsh Government before the pandemic. This plan delivered a break even position each year over the 3 year period. In addition, the plan left the UHB with an underlying deficit (ULD) of £4m at the beginning of 2021/22 and would eliminate the ULD by the start of 2022/23 if the UHB delivered the recurrent cost improvement programmes included in the plan.</p> <p>The presentation noted that the £21.3m shortfall against the recurrent savings plan was treated as a cost of COVID 19 in 2020/21. However, the UHB has not yet received confirmation of how the £21.3m increase in the underlying deficit due to Covid-19 is to be treated in the 2021/22 financial plan.</p> <p>As a result of the £21.3m shortfall against the 2020/21 recurrent savings target, the UHB's financial position moving into 2021/22 is £21.3m worse than originally planned and as a consequence the Finance Committee was informed that the draft 2021/22 Financial Plan includes a planned deficit of £21.3m as follows:</p>	

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	2021/22 Plan £m
Prior Year Plan	(4.0)
Adjustment for non recurrent items in previous year (note 1)	(21.3)
b/f underlying deficit	(25.3)
Net allocation uplift (including LTA inflation) (note 2)	20.2
Draft cost pressures assessment (note 3)	(24.1)
Investments (note 4)	(4.0)
Recurrent cost improvement plans 1% (note 5)	8.0
Non Recurrent cost improvement plans 0.5% (note 6)	4.0
Planned Surplus/(Deficit)	(21.3)
<p>The Finance Committee was advised that delivering an in year financial balance would require an additional 2.7% savings target (£21.3m), which was not considered to be achievable. In addition, an increase in assessed cost pressures or planned investments would require an additional savings requirement. The Plan also assumed that Clinical Boards would manage brought forward / in year operational pressures.</p> <p>Finally, the Committee was advised of the timetable and process for the submission of the IMTP/Financial Plan. Following discussion at Management Executive Meetings the financial plan would be brought back for discussion at Finance Committee Meetings on the 24th February 2021 and the 17th March 2021 so that Financial Plan recommendations could be agreed for Board approval at meeting on the 17th March. This would enable formal sign off by the Board at its meeting on the 25th March 2021 before formal submission of the plan to Welsh Government by the 31st March 2021.</p> <p>It was noted that the UHB would also be discussing the direction of the plan at Welsh Government / Financial Delivery Unit (FDU) engagement meetings in February & March.</p> <p><u>Comments and queries were received as follows:</u></p> <ul style="list-style-type: none"> The Finance Committee Chair (RT) queried whether the UHB would be able to fix its financial plan before the start of the year given the inherent uncertainty during the pandemic. In response the interim Director of Finance acknowledged the uncertainty that the plan would need to consider and confirmed that the UHB's plan would focus on the underlying deficit and the delivery of in year financial balance in the first instance. The actions and plans to manage the ongoing impact of and recovery from COVID 19 would need to respond to service demands and additional planning assumptions as the year unfolded. The Executive Director of Strategic Planning asked whether the Underlying Deficit (ULD) was informed by evolving cost pressures which were expected to materialise in 2021/22 e.g. the new Cleaning 	

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	<p>standards. In response the Interim Director of Finance indicated that Welsh Government was holding central funding to cover national initiatives such as the revised Cleaning Standards. However, Welsh Government was not expecting the UHB's ULD to increase and the UHB would need to manage local cost pressures and investments within existing resources.</p> <ul style="list-style-type: none"> • The UHB Chair (CJ) recognised the need to deliver a 1% recurrent and 0.5% non recurrent savings programme which together totalled £12m in order to deliver an in year financial balance in 2021/22. The UHB Chair (CJ) also acknowledged that the UHB would need to address and eliminate its Underlying Deficit as it moved forwards and recovered performance levels when the impact of COVID had passed. • In response to queries from the Independent Member – Finance (JU) it was confirmed that the UHBs Underlying Deficit would be visible to Welsh Government as it would be over-layed on top of the 2021/22 Financial Framework. It was also reported that any savings from services which are curtailed in 2021/22 as a consequence of the response to COVID 19 would continue to be netted off additional COVID costs. <p>Resolved – that:</p> <p>The Finance Committee noted the presentation.</p>	
<p>FC 21/01/010</p>	<p>2021/22 Finance Workplan - Finance Deep Dives</p> <p>The Finance Committee Chair (RT) informed the Committee that following discussion with the Director of Corporate Governance it was proposed to include a detailed consideration of a number of topics within the 2021/22 Finance Committee Workplan. Subjects to be considered for discussion included:</p> <ul style="list-style-type: none"> • Next Year Financial Plan (including building blocks and underpinning assumptions) • National Capitation formulae and funding • Contracting and Commissioning • WHSCC • Costing and Benchmarking <p>The Committee supported the initiative subject to capacity within the Finance Team and in welcoming the proposal, the UHB Chair (CJ) suggested that Value Based Healthcare should either be added to the subject list or considered alongside costing and benchmarking.</p> <p>The proposals would be included in the 2021/22 Finance Committee Workplan which is scheduled to be presented to the next meeting of the Finance Committee.</p> <p>Resolved – that:</p>	

	The Finance Committee noted the proposals to extend the range of subjects to be considered in detail as part of the 2021/22 Finance Committee Workplan.	
FC 21/01/011	MONTH 9 FINANCIAL MONITORING RETURNS These were noted for information.	
FC 21/01/012	ITEMS TO BRING TO THE ATTENTION OF THE BOARD There were no items to bring to the attention of the Board.	
FC 21/01/013	DATE OF THE NEXT MEETING OF THE COMMITTEE Wednesday 24th February 2.00pm; Virtual Meeting via Teams	

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FINANCE COMMITTEE – PUBLIC MEETING

ACTION LOG

MINUTE	DATE	SUBJECT	AGREED ACTION	ACTIONED TO	STATUS
			No Outstanding Actions		

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Report Title:	Finance Report for the Period Ended 31 st January 2021				
Meeting:	Finance Committee			Meeting Date:	24 th February 2021
Status:	For Discussion	x	For Assurance	x	For Approval
					For Information
Lead Executive:	Interim Executive Director of Finance				
Report Author (Title):	Assistant Director of Finance				

Background and current situation:

The Health Board agreed and submitted its 2020/21 – 2022/23 IMTP to Welsh Government by the end of January 2020 for its consideration. The Welsh Government wrote to the UHB on 19th March 2020 to inform it that whilst it had an approvable plan, it had paused the IMTP process for an indefinite period so that organisations could focus on the challenges of COVID 19. A summary of this plan is provided in Table 1.

Table 1: 2020/21 IMTP

	2020/21 IMTP £m
Prior Year Plan	(4.0)
Adjustment for non recurrent items in previous year	(7.5)
b/f underlying deficit	(11.5)
Net Allocation Uplift (including LTA inflation)	36.2
Cost Pressures	(50.7)
Investments	(3.0)
Recurrent Cost Improvement Plans 3%	25.0
Non Recurrent Cost Improvement Plans 0.5%	4.0
Planned Surplus/(Deficit) 2020/21	0.0

At month 10, the UHB is reporting an underspend of £0.208m against this plan. During the 10 months to the end of January net expenditure of £124.492m arose from the management of COVID 19 which is offset by the same amount of Welsh Government COVID 19 funding leaving an operating surplus of £0.208m.

The UHB continues to progress its plans and is forecasting a breakeven year end position based upon the resource assumptions set out in NHS Wales Operating Framework 2020/21 for Q3 and Q4.

Executive Director Opinion /Key Issues to bring to the attention of the Board/ Committee:

With the operation imperative being managing the impact of COVID 19, the initial financial focus was on justifying additional expenditure incurred in dealing with the pandemic. Welsh Government has now set out the resources available to support the COVID 19 response. There is now an expectation that NHS bodies will manage within these resources to deliver their original planned position, which for the UHB was a break even position by year end.

How the UHB recovers from the pandemic is also key and in this context the UHB needs to avoid adding recurrent expenditure to its underlying position and to embed the many transformation changes that have been delivered at pace.

Assessment and Risk Implications

The Finance Dashboard outlined in Table 2 reports actual financial performance against key financial performance measures.

Table 2: Finance Dashboard @ January 2021

Measure	n	STATUS REPORT				
		January 2021	Rating	Latest Trend	Target	Time Period
Financial balance: remain within revenue resource limits	36	£0.208m surplus at month 10.	G	9	2020/21 Break-Even	M10 2020-21
Remain within capital resource limits.	37	Expenditure at the end of January was £70.048m against a plan of £74.868m.	G	9	Approved planned expenditure £89.349m	M10 2020-21
Reduction in Underlying deficit	36a	£11.5m assessed underlying deficit (ULD) position b/f to month 1. Forecast year end ULD £25.3m	R	9	If 2020/21 plan achieved reduce underlying deficit to £4.0m	M10 2020-21
Delivery of recurrent £25.000m 3% devolved target	36b	£3.665m forecast at month 10. Performance impaired by response to COVID- 19	R	9	£25.000m	M10 2020-21
Delivery of £4m non recurrent devolved target	36c	£5.546m forecast at month 10. Performance impaired by response to COVID- 19	G	9	£4.000m	M10 2020-21
Creditor payments compliance 30 day Non NHS	37a	Cumulative 96.2% at the end of January	G	9	95% of invoices paid within 30 days	M10 2020-21
Remain within Cash Limit	37b	Forecast cash surplus £0.512m	G	9	To remain within Cash Limit	M10 2020-21
Maintain Positive Cash Balance	37c	Cash balance = £5.223m	G	9	To Maintain Positive Cash Balance	End of January 2021

Month 10 Cumulative Financial Position

The Welsh Government has made amendments to the monthly financial monitoring returns to capture and monitor net costs due to COVID 19 that are over and above LHB plans. The financial position reported to Welsh Government for month 10 is a surplus of £0.208m following a deficit of £0.095m in month and this is summarised in Table 3.

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Table 3: Month 10 Financial Position 2020/21

	Month 1 £m	Month 2 £m	Month 3 £m	Month 4 £m	Month 5 £m	Month 6 £m	Month 7 £m	Month 8 £m	Month 9 £m	Month 10 £m	Total £m
COVID 19 Additional Expenditure	38.438	17.290	5.330	6.565	10.597	7.939	8.561	8.776	11.877	12.114	127.487
COVID 19 Non Delivery of Savings Plans	2.118	2.150	2.056	2.094	1.752	(1.704)	1.960	1.946	1.944	2.579	16.895
COVID 19 Reductions in Planned Expenditure	(2.522)	(4.241)	(2.921)	(1.626)	(1.885)	(0.965)	(1.230)	(0.299)	(1.234)	(1.418)	(18.341)
COVID 19 Release of Planned Investments	0.000	(0.168)	(0.679)	(0.089)	(0.244)	(0.142)	0.044	(0.142)	(0.031)	(0.098)	(1.549)
Net Expenditure Due To COVID 19	38.034	15.030	3.786	6.944	10.220	5.129	9.335	10.281	12.556	13.177	124.492
Operational position (Surplus) / Deficit	0.191	(0.048)	(0.204)	0.244	(0.361)	(0.094)	(0.091)	(0.099)	0.158	0.095	(0.208)
Welsh Government COVID 19 funding received			(11.016)	(0.306)	(34.950)	(32.871)	(9.335)	(10.281)	(12.556)	(13.177)	(124.492)
Financial Position (Surplus) / Deficit	38.225	14.982	(7.434)	6.882	(25.091)	(27.836)	(0.091)	(0.099)	0.158	0.095	(0.208)

This shows that the in month net expenditure of £13.177m due to COVID 19 was matched by and equal amount of additional Welsh Government funding to cover the costs arising from the impact of COVID 19.

The additional COVID 19 expenditure in the 10 months to the end of January was £127.487m. Within this, the costs of the Dragon's Heart Hospital are significant, especially the set up costs which allowed for significant expansion. At month 10 revenue costs of £53.797m relate to the Dragon's Heart Hospital (DHH) and these are detailed in **Appendix 5**.

There was also £73.690m of other COVID 19 related additional expenditure.

COVID 19 is also adversely impacting on the UHB savings programme with underachievement of £16.895m against the month 10 target. Further improvement is not anticipated until the COVID 19 pandemic passes.

Elective work has been significantly curtailed during this period as part of the UHB response to COVID 19 and this has seen a £18.341m reduction in planned expenditure.

The UHB has also seen slippage as a commissioner of £1.549m on the WHSSC commissioning plan due to the impact of COVID 19.

The net expenditure due to COVID 19 is £124.492m. This is matched by the additional Welsh Government funding outlined in the table 4 below:

Table 4: Welsh Government COVID Funding supporting the position as at 31st Jan 2021

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Welsh Government COVID Funding	£m
Dragons Heart	(51.597)
Allocation share 13.5% of £371.4m	(38.444)
Reflecting COVID Workforce months 1-3	(11.016)
LA TTP	(4.278)
PPE	(7.174)
UHB TTP	(2.061)
NHS and jointly commissioned packages of care	(3.340)
Flu vaccine extension	(0.266)
Transformation / Discharge	(1.251)
Mental Health Services	(0.503)
Support to Voluntary Sector Mental Health Service Provision	(0.100)
GMS DES	(0.226)
COVID vaccination programme	(1.983)
Additional Pharmacy Allocation	(0.666)
Urgent & Emergency Care Funding	(1.587)
Total funding received / assumed £m	(124.492)

The UHB also has a small operating underspend of £0.208m leading to a net reported surplus at month 10.

Table 5 analyses the reported position between income, pay and non pay.

Table 5: Summary Financial Position for the period ended 31st January 2020

Income/Pay/Non Pay	Budget	Actual	Net Expenditure Due To COVID 19	Welsh Government COVID 19 Funding Received	Operational Variance (Fav)/Adv	Total Variance
	£m	£m	£m	£m	£m	£m
In Month						
Income	(127.434)	(126.748)	0.404	0.000	0.282	0.687
Income - Welsh Govt. COVID 19 Funding Received	0.000	(13.177)	0.000	(13.177)	0.000	(13.177)
Pay	57.829	60.988	4.585	0.000	(1.427)	3.158
Non Pay	69.605	79.032	8.186	0.000	1.242	9.427
Variance to Plan £m	(0.000)	0.095	13.177	(13.177)	0.095	0.095
Cumulative						
Income	(1,200.013)	(1,192.057)	7.810	0.000	0.146	7.957
Income - Welsh Govt. COVID 19 Funding Received	0.000	(124.492)	0.000	(124.492)	0.000	(124.492)
Pay	561.066	582.630	31.909	0.000	(10.346)	21.564
Non Pay	638.947	733.711	84.767	0.000	9.991	94.764
Variance to Plan £m	(0.000)	(0.208)	124.489	(124.492)	(0.208)	(0.208)

Income

The year to date and in month financial position for income is shown in Table 6:

Table 6: Income Variance @ January 2021

Income	COVID 19 Additional Expenditure £m	COVID 19 Non Delivery of Planned Savings £m	COVID 19 Reductions In Planned Expenditure £m	Net Expenditure Due to COVID 19 £m	COVID 19 Additional Welsh Govt. Funding £m	Operational Variance (Fav)/Adv £m	Total Variance £m
In Month							
Revenue Resource Limit (RRL)	0.000	0.000	0.000	0.000	0.000	0.000	0.000
RRL Welsh Govt. COVID 19 Funding	0.000	0.000	0.000	0.000	(13.177)	0.000	(13.177)
Welsh Government Income (Non RRL)	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Accommodation & Catering	0.071	0.000	0.000	0.071	0.000	0.003	0.074
Education & Training	0.001	0.000	0.000	0.001	0.000	0.005	0.006
Injury Cost Recovery Scheme (CRU) Income	(0.061)	0.000	0.000	(0.061)	0.000	(0.035)	(0.096)
NHS Patient Related Income	0.141	0.000	0.000	0.141	0.000	(0.057)	0.084
Other Operating Income	0.258	0.005	0.000	0.264	0.000	0.220	0.483
Overseas Patient Income	0.000	0.000	0.000	0.000	0.000	(0.007)	(0.007)
Private Patient Income	(0.012)	0.000	0.000	(0.012)	0.000	0.086	0.074
Research & Development	0.000	0.000	0.000	0.000	0.000	0.068	0.068
Variance to Plan £m	0.399	0.005	0.000	0.404	(13.177)	0.282	(12.490)
Cumulative							
Revenue Resource Limit (RRL)	0.000	0.000	0.000	0.000	0.000	0.000	0.000
RRL Welsh Govt. COVID 19 Funding	0.000	0.000	0.000	0.000	(124.492)	0.000	(124.492)
Welsh Government Income (Non RRL)	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Accommodation & Catering	0.931	0.000	0.000	0.931	0.000	0.021	0.952
Education & Training	0.034	0.000	0.000	0.034	0.000	0.148	0.181
Injury Cost Recovery Scheme (CRU) Income	0.233	0.000	0.000	0.233	0.000	(0.122)	0.111
NHS Patient Related Income	1.055	0.000	0.000	1.055	0.000	(0.431)	0.623
Other Operating Income	4.838	0.078	0.000	4.916	0.000	0.432	5.349
Overseas Patient Income	0.009	0.000	0.000	0.009	0.000	0.008	0.016
Private Patient Income	0.595	0.000	0.000	0.595	0.000	0.138	0.733
Research & Development	0.039	0.000	0.000	0.039	0.000	(0.047)	(0.008)
Variance to Plan £m	7.732	0.078	0.000	7.810	(124.492)	0.146	(116.535)

The month 10 income position is a surplus of £116.535m comprising of a net COVID 19 income loss of £7.810, additional Welsh Government funding of £124.492 for COVID 19 costs and an operational overspend of £0.146m.

The key COVID 19 costs related to income reductions are as follows:

- £0.931m shortfall on accommodation and catering income as a result of a reduction in retail and restaurant services.
- A £0.233m adverse variance against the Injury Cost Recovery Scheme following a significant fall in the number and value of new claims between April and July.
- £1.055m adverse variance in NHS Patient related income following the reduction in English non-contracted income due to COVID 19.
- £4.916m deficit against Other Operating Income. The majority of the deficit is a result of the COVID 19 reduction of activity in dental practices leading to a loss of Dental Patient Charges income. There is also a reduction in income because of reduced activity in laboratories and radiopharmacy.
- £0.595m adverse variance against private patient income following the re-planning of non COVID activity.

Pay

The year to date and in month financial position for pay is shown in Table 7.

Table 7: Analysis of pay expenditure by staff group @ January 2020

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Pay	COVID 19 Additional Expenditure £m	COVID 19 Non Delivery of Planned Savings £m	COVID 19 Reductions In Planned Expenditure £m	Net Expenditure Due to COVID 19 £m	Operational Variance (Fav)/Adv £m	Total Variance £m
In Month						
Medical and Dental	1.360	0.000	0.000	1.360	0.196	1.556
Nursing (registered)	1.509	0.024	(0.303)	1.230	(0.981)	0.248
Nursing (unregistered)	0.919	0.000	0.000	0.919	0.110	1.029
Scientific, prof & technical	0.045	0.000	0.000	0.045	(0.215)	(0.170)
Additional clinical services	0.167	0.000	0.000	0.167	(0.141)	0.026
Management, admin & clerical	0.291	(0.002)	0.000	0.289	(0.119)	0.171
Other staff groups	0.573	0.002	0.000	0.575	(0.277)	0.298
Total £m	4.863	0.025	(0.303)	4.585	(1.427)	3.158
Cumulative						
Medical and Dental	10.796	(0.175)	0.000	10.621	(0.628)	9.993
Nursing (registered)	8.951	0.074	(2.291)	6.734	(3.577)	3.157
Nursing (unregistered)	4.029	0.000	0.000	4.029	1.560	5.589
Scientific, prof & technical	0.322	(0.031)	0.000	0.291	(1.316)	(1.025)
Additional clinical services	0.864	0.000	0.000	0.864	(1.140)	(0.276)
Management, admin & clerical	1.751	0.023	0.000	1.773	(2.334)	(0.561)
Other staff groups	7.569	0.029	0.000	7.597	(2.910)	4.687
Total £m	34.282	(0.081)	(2.291)	31.909	(10.346)	21.564

The pay position at month 10 is a deficit of £21.564m made up of a net COVID 19 expenditure of £31.909m and an operational underspend of £10.346m.

The main additional COVID 19 pay costs are for medical and nursing staff in the Medicine Clinical Board where additional costs of £11.220m have been incurred and for ancillary staff and in Capital and Estates where additional costs of £3.444m have been incurred. Significant additional pay costs have also been incurred across all other Clinical Boards. Some of these costs are netted down by nursing staff savings in the Specialist and Surgical Clinical Boards.

Cumulative operational pay underspends are reported by all Clinical Boards bar the Medicine Clinical Board where there is an operational overspend of £0.644m primarily as a result of nursing costs. The largest operational pay underspends which are in the same areas as the previous month are on registered nursing staff in the Mental Health, Specialist and PCIC Clinical Boards, support staff in Capital Estates and management and administrative staff in the Women & Children Clinical Board.

Non Pay

The year to date and in month financial position for non pay is shown in Table 8.

Table 8: Non Pay Variance @ January 2021

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Non Pay	COVID 19 Additional Expenditure £m	COVID 19 Non Delivery of Planned Savings £m	COVID 19 Reductions In Planned Expenditure £m	Net Expenditure Due to COVID 19 £m	Operational Variance (Fav)/Adv £m	Total Variance £m
In Month						
Drugs / Prescribing	0.345	(0.020)	0.111	0.436	0.586	1.022
Clinical services & supplies	0.487	0.033	(0.728)	(0.208)	0.348	0.139
General supplies & services	1.239	0.011	(0.020)	1.230	(0.080)	1.150
Establishment expenses	0.101	0.002	0.000	0.103	(0.110)	(0.006)
Premises & fixed plant	0.258	0.010	0.000	0.268	0.533	0.800
Continuing healthcare	1.166	0.000	0.000	1.166	(0.141)	1.025
Commissioned Services	0.175	0.000	(0.205)	(0.031)	0.347	0.317
Primary Care Contractors	2.090	0.000	(0.373)	1.717	0.360	2.077
Other non pay	1.570	1.936	0.000	3.506	(0.603)	2.903
Total £m	7.430	1.972	(1.215)	8.187	1.240	9.427
Cumulative						
Drugs / Prescribing	3.591	(0.585)	(2.296)	0.709	3.302	4.011
Clinical services & supplies	5.421	(0.186)	(9.322)	(4.086)	1.803	(2.283)
General supplies & services	9.700	0.043	(0.279)	9.464	0.837	10.301
Establishment expenses	0.570	(0.084)	0.000	0.485	(1.093)	(0.607)
Premises & fixed plant	52.289	(0.064)	0.000	52.226	3.199	55.425
Continuing healthcare	3.421	(1.773)	(0.010)	1.638	0.471	2.109
Commissioned Services	0.547	(0.010)	(2.411)	(1.874)	(0.298)	(2.172)
Primary Care Contractors	3.248	(0.291)	(3.157)	(0.200)	(0.837)	(1.037)
Other non pay	7.252	19.274	(0.120)	26.407	2.608	29.014
Total £m	86.040	16.324	(17.595)	84.770	9.992	94.764

The largest deficit is in non pay budgets. The month 10 position is a deficit of £94.764m comprising net COVID 19 expenditure of £84.770m and an operational overspend of £9.992m.

The key COVID 19 costs related to non pay are as follows:

- £9.464m overspend on general supplies and services primarily relating to PPE. £0.477m of the in month overspend relates decommissioning costs at the Dragons Heart Hospital.
- £52.226m overspend on Premises and Fixed Plant including £49.066m in relation to the Dragons Heart Hospital as well as additional spend on beds and mattresses, cleaning , waste management, IT to support distancing and overnight accommodation.
- £26.047m on other non pay primarily due to slippage against savings schemes.

The COVID 19 related costs have been netted down by £17.595m for reductions in non pay costs mainly arising from reduced levels consumables associated with elective activity, adjustments to dental contracts, reduced non contracted activity (NCA) and slippage on investment programmes.

The main issues driving the £9.992m operational overspend against non pay were as follows:

- £3.302m overspend against drugs and prescribing primarily due to pressures against primary care GP prescribing and drug costs in specialist services. The majority of the in month operational overspend related to prescribing in primary care.
- £3.199m adverse variance against premises and fixed plant due to additional IT spend, security costs, community equipment and a number of overspends across Clinical Boards. Part of the overspend on premises and fixed plant costs has arisen from the use

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of estates contractors and these costs are offset by a related underspend of £1.082m against vacant posts in Capital Estates.

- £2.608m adverse variance against other non-pay mainly due to non COVID related savings slippage and small pockets of pressures across Clinical Boards. The in month improvement was primarily due to a re-assessment of centrally funded commitments.

Forecast Net Expenditure Due to COVID 19

Whilst the UHB expects the non COVID related operational position to remain broadly balanced as the year progresses, the additional costs arising from plans to manage COVID 19 are expected to continue. The latest forecast of net expenditure due to COVID 19 in 2020/21 is £161.947m. This is offset by confirmed additional COVID 19 funding of £161.947m as summarised in table 9.

Table 9: Summary of Forecast COVID 19 Net Expenditure

	Cumulative Month 10 £m	Forecast Year-End Position £m
COVID 19 Additional Expenditure	127.487	164.983
COVID 19 Non Delivery of Savings Plans	16.895	19.789
COVID 19 Reductions in Planned Expenditure	(18.341)	(21.081)
Total Release/Repurposing Of Planned Investments/Development Initiatives	(1.549)	(1.744)
Net Expenditure Due To COVID 19	124.492	161.947
Operational position (Surplus) / Deficit	(0.208)	0.000
Welsh Government COVID funding received / assumed	(124.492)	(161.947)
Net COVID 19 Forecast Position (Surplus) / Deficit £m	0.000	0.000

This forecast break even at year end is based on a number of variable assumptions and assumes anticipated Welsh Government funding to help meet the additional costs arising from COVID 19.

A graphical representation of the Forecast COVID and non COVID operational plans to breakeven in the remaining months of the Year is provided at Appendix 8.

The forecast of revenue costs outlined includes the cost of a mass COVID vaccination programme where the forecast 2020/21 costs have moved from £5.155m to £5.720m in month.

The forecast cost of Local Authority provided Tracing services (part of TTP) fell in month by £0.418m from £7.422m to £7.004m. The UHB forecast includes the assumption that Welsh Government will recover any excess funding where there is a legitimate revision of the forecast costs. The excess funding is estimated at £0.418m at month 10 and the UHB forecast is expected to be updated at Month 11 so that a resource limit adjustment can be actioned by Welsh Government before the end of March.

The UHBs estimate of its 2020/21 annual leave provision remained unchanged in month at £9.713m. **This is the UHBs best estimate at this time and is an area of uncertainty due to the staffing pressures that the service is under and the unprecedented flexibility being given to staff to carry forward untaken leave. The actual figure will not be known until the sample data, upon which the accrual will be based, is collected and costed at month 12. This therefore is a key area of uncertainty in the financial forecast and is reflected as**

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both a risk and an opportunity.

The forecast additional Welsh Government funding is based upon the resource assumptions set out in the NHS Wales Operating Framework 2020/21 for Q3 and Q4 and totals £161.947m as outlined in table 10 below:

Table 10: Welsh Government COVID Funding supporting the forecast year end position as at 31st January 2021

Welsh Government COVID & Urgent & Emergency Funding	£m
Dragons Heart	(55.740)
Allocation share 13.5% of £371.4m	(50.100)
Reflecting COVID Workforce months 1-3	(11.016)
LA TTP	(7.004)
PPE	(7.965)
UHB TTP	(2.882)
NHS and jointly commissioned packages of care	(4.033)
Independent sector provision (Spire)	(2.237)
Flu vaccine extension	(0.363)
Transformation / Discharge	(1.251)
Mental Health Services	(0.503)
Support to Voluntary Sector Mental Health Service Provision	(0.200)
GMS DES	(0.226)
COVID vaccination programme	(5.720)
Urgent & Emergency Care Funding	(3.243)
Additional Pharmacy Allocation	(0.666)
Additional Annual Leave Accrual	(8.798)
Total funding received / assumed	(161.947)

The key financial planning assumptions are:

Dragons Heart Hospital

Within this forecast the Dragon's Heart Hospital costs are now assessed at £57.958m with a further £2.368m capital costs. The revenue cost of £57.958m represents set-up, decommissioning and consequential losses costs of £55.740m and running costs of £2.218m. The UHB continues to work to maximise value for money in the remaining occupancy, removal and reinstatement phases of the project and is hopeful that this will continue to reduce the overall cost of the project.

Dragons Heart Hospital consequential loss compensation costs for the WRU and Cardiff Blues of £2.605m are included in the 2020/21 forecast. These costs represent the best forecast that can be modelled at this time for events that might reasonably have been held at the Principality Stadium and Cardiff Arms Park in the period May 2020 to January 2021 but could not be due to the continued occupancy of the Dragon's Heart Hospital to 10th November 2020. The forecast includes £6.914m of decommissioning costs for the DHH including reinstatement of the stadium.

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COVID Surge Capacity / Lakeside Wing

The UHB developed alternative plans which were approved by Welsh Government to establish a facility for 400 beds surge capacity on the UHW site – Lakeside Wing. The UHB's bed capacity plan maintains some of the initial bed expansion created in the UHB's GOLD capacity plan (wards in Barry and St David's Hospital as well as the conversion of a physiotherapy area at UHW), but some of the beds originally identified as conversion to COVID 19 beds are required as the UHB brings back on line more non-COVID 19 activity.

Aligned to the COVID "central" scenario, the forecast includes additional staffing costs relating to additional COVID capacity at UHW, UHL and St. David's (166 beds).

Additional workforce requirements relating to the utilisation of a further 116 beds within the Lakeside wing would need to be reviewed looking at utilisation of staff already in post, temporally redirecting / redeploying staff from acute non ward areas coupled with the availability of bank and agency staff if this additional surge capacity was required.

Resuming Non-Covid Activity

Throughout the pandemic the UHB has maintained core essential services with the prioritisation of need based upon clinical-stratification rather than time-based stratification. Given the significant uncertainty in the current operating environment, it is extremely difficult to forecast activity with any degree of certainty.

As well as maintaining essential services the UHB has begun to re-introduce more routine services where it is safe to do so and plans to keep doing this through the next two months.

The UHB has been able to achieve this through:

- Establishment of Protected Elective Surgery Units ('Green zones') in UHW and UHL;
- Use of Private Hospital capacity;
- A refreshed Outpatients Transformation Programme, clinically led across primary and secondary care.

The reductions in non pay costs due to reduced elective capacity is now assessed and forecast to be £21.081m over the year. This included activity steadily increasing throughout quarter 3 aligned to the COVID "central" scenario through the use of established green zones at UHW and UHL but not returning to pre-COVID levels. The quarter 4 position is constantly being reviewed given the impact of the 2nd COVID wave.

As COVID 19 cases continue within the community following the second wave, the continued use of the independent sector remains a key dependency for the UHB if it is to continue to plan for stability and continue to deliver the levels of non COVID 19 activity which have been achieved to date during the pandemic.

Costs of private sector activity are included in the forecast to the 31st of March totaling £2.237m and associated funding has now been confirmed by Welsh Government.

Regional Test, Trace and Protect (TTP)

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Working with its local authority partners the UHB has established its TTP service as one of the key pillars to the safe releasing of lockdown measures. The contact tracing service is hosted by Cardiff Council on behalf of the three organisations; Contact Tracers and Contact Advisors are managed in teams by the Local Authority.

The TTP service went live on 1st June 2020. The forecast includes TTP costs (separately identified on TTP template) of £9.880m. This includes Local Authority costs of £7.004m and Heath Board TTP costs totalling £2.876m.

In relation to COVID tracing, it is noted that Welsh Government funding will now be recovered where there is a legitimate revision of the forecast costs.

Enhanced Flu Vaccination Programme

The costing of the programme is based on fees payable to GPs as this is the main delivery route for immunisations. The estimated cost has been revised downwards to £0.363m.

COVID Vaccination Programme

The forecast of costs outlined **include** the cost of a mass COVID vaccination programme which are assessed at £1.983m for the year to date and £5.720m in total to the end of March. These costs are matched by an equivalent additional income assumption.

Personal Protective Equipment

At month 10 forecast costs are assessed to be £8.645m.

Urgent and Emergency Care Funding

The UHB continues to shape its unscheduled care plans around the goals of the national urgent and emergency care framework and specifically the four priority areas which the unscheduled care board have identified for quarter 3-4:

1. 111 / contact first models to enable patients with urgent care needs to be signposted to the right place, first time.
2. 24/7 same day / urgent primary care models of care to enable people to access care in their local community, preventing unnecessary attendance at Emergency Departments and admission to hospital.
3. Ambulatory emergency care to enable patients to safely bypass the Emergency Department and prevent unnecessary admission.
4. Embedding the four discharge to recover then assess pathways schemes, to prevent unnecessary admission and enable a home first approach to improve experience and outcome.

Funding has been confirmed within the forecast totalling £3.243m through the Urgent and Emergency Care Fund.

£1.350m allocated to RPB for discharge to recover and assess pathways

£0.423m for urgent primary care centres

- £0.978m for CAV247
- £0.492m SDEC/AEC

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Financial Performance of Clinical Boards

Budgets were set to ensure that there is sufficient resource available to deliver the UHB's plan. Financial performance for month 10 by Clinical Board is shown in Table 11.

Table 11: Financial Performance for the period ended 31st January 2021

Clinical Board	COVID 19 Additional Expenditure £m	COVID 19 Non Delivery of Planned Savings £m	COVID 19 Reductions in Planned Expenditure £m	COVID 19 Net Expenditure £m	Welsh Government COVID 19 Funding Received £m	Operational Position (Surplus) / Deficit Variance £m	In Month (Surplus) / Deficit Variance £m
In Month							
All Wales Genomics Service	0.000	0.000	0.000	0.000	0.000	0.003	0.003
Capital Estates & Facilities	0.612	0.137	(0.020)	0.729	0.000	(0.036)	0.692
Children & Women	0.199	0.213	0.000	0.412	0.000	0.091	0.503
Clinical Diagnostics & Therapies	0.271	0.142	(0.053)	0.359	0.000	(0.190)	0.169
Surge Hospitals	0.715	0.000	0.000	0.715	0.000	0.000	0.715
Executives	0.327	0.096	0.000	0.423	0.000	(0.040)	0.383
Medicine	1.447	0.232	(0.016)	1.663	0.000	(0.037)	1.626
Mental Health	0.247	0.215	0.000	0.462	0.000	(0.055)	0.407
PCIC	5.473	0.422	(0.398)	5.497	0.000	0.702	6.199
Specialist	0.631	0.273	(0.107)	0.797	0.000	0.121	0.918
Surgery	0.515	0.273	(0.719)	0.069	0.000	(0.096)	(0.027)
SubTotal Delegated Position £m	10.437	2.003	(1.313)	11.126	0.000	0.463	11.589
Central Budgets	2.254	0.000	(0.205)	2.049	0.000	(0.368)	1.680
Total Variance pre COVID -19 Funding	12.690	2.003	(1.518)	13.175	0.000	0.095	13.269
Welsh Government COVID - 19 Funding	0.000	0.000	0.000	0.000	(13.174)	0.000	(13.174)
Total Variance £m	12.690	2.003	(1.518)	13.175	(13.174)	0.095	0.095
Cumulative							
All Wales Genomics Service	0.039	0.000	0.000	0.039	0.000	(0.118)	(0.079)
Capital Estates & Facilities	5.566	1.397	(0.168)	6.795	0.000	(0.084)	6.711
Children & Women	3.095	1.999	0.000	5.094	0.000	1.438	6.533
Clinical Diagnostics & Therapies	2.697	1.472	(0.887)	3.282	0.000	(0.258)	3.024
Surge Hospitals	54.128	0.000	0.000	54.128	0.000	0.001	54.129
Executives	3.482	0.957	0.000	4.438	0.000	(1.106)	3.333
Medicine	12.929	2.276	(0.265)	14.940	0.000	0.726	15.666
Mental Health	2.032	2.150	0.000	4.182	0.000	0.178	4.360
PCIC	20.324	4.183	(3.416)	21.091	0.000	0.179	21.270
Specialist	4.617	2.731	(3.329)	4.019	0.000	(0.356)	3.663
Surgery	5.203	2.772	(9.409)	(1.434)	0.000	(0.357)	(1.792)
SubTotal Delegated Position £m	114.112	19.936	(17.474)	116.572	0.000	0.245	116.817
Central Budgets	13.945	(3.615)	(2.411)	7.919	0.000	(0.453)	7.466
Total	128.057	16.321	(19.885)	124.490	0.000	(0.208)	124.282
Welsh Government COVID - 19 Funding	0.000	0.000	0.000	0.000	(124.490)	0.000	(124.490)
Total Variance £m	128.057	16.321	(19.885)	124.490	(124.490)	(0.208)	(0.208)

Delegated budgets are £116.817m overspent for the 10 months to the end of January 2021. £116.572m of this overspend relates to additional expenditure generated in response to COVID 19. There is an operational deficit of £0.245m against delegated budgets and a £0.453m underspend against central budgets leaving a total operational underspend of £0.208m. Whilst the overall operational position is broadly balanced there are pressures in some areas. The largest operational overspends are in the Women & Children (£1.438m deficit) where there are pressures against medical and nursing staff and non pay and in the Medicine Clinical Board (£0.726m deficit) where the main pressure is against nursing. The in month operational

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overspend in PCIC is related to primary care drug expenditure and the underspend against Central budgets is due to the recognition of slippage against central commitments.

Whilst the UHB currently has an operational underspend further review and assurance will be required to ensure that this is maintained as there is a wide variation in performance.

Savings Programme

The UHBs 2020/21 IMTP included a £29.000m savings target.

The assessed slippage against the plan has improved marginally from £19.799m to £19.789m in month. At month 10 the UHB has identified green and amber savings schemes totalling £9.211m to deliver against the £29.000m savings target as summarised in Table 12.

Table 12: Progress against the 2020/21 Savings Programme at Month 10

	Total Savings Target £m	Total Savings Identified £m	Total Savings (Unidentified) £m
Total £m	29.000	9.211	(19.789)

Further analysis of the January position is shown in **Appendix 1**.

Underlying Financial Position

A key challenge to the UHB is eliminating its underlying deficit. The UHB’s accumulated underlying deficit brought forward into 2020/21 is £11.5m which reflects a reduction of £24.8m during 2019/20. An illustration of the year on year movement in the underlying deficit is shown at **Appendix 7**.

Successful delivery of the 2020/21 plan would have reduced the underlying deficit to £4m by the year end. The achievement of this is dependent upon delivering the £25.0m 2020/21 recurrent savings schemes. The latest assessment is that this will be circa £21.3m less than planned and this will increase the underlying deficit to £25.3m as shown in Table 13.

Table 13: Summary of Underlying Financial Position

	Submitted IMTP £m	Forecast Position @Month 10	
		Non Recurrent £m	Recurrent Position £m
b/f underlying deficit	(11.5)	0.000	(11.500)
Net Allocation Uplift (inc LTA inflation)	36.1		36.1
Cost Pressures	(50.6)		(50.6)
Investments	(3.0)		(3.0)
Recurrent Cost Improvement Plans	25.0		25.0
Non Recurrent Cost Improvement Plans	4.0	4.0	
Submitted 2020/21 IMTP £m	(0.0)	4.0	(4.0)
<u>In Year Movements</u>			
Non Delivery of Planned Savings (due to COVID- 19)	(19.8)	1.5	(21.3)
Revenue cost DHH	(58.0)	(58.0)	
Operational Expenditure Cost Increase Due To Covid-19	(107.0)	(107.0)	
Planned Operational Expenditure Cost Reduction Due To Covid-19	21.1	21.1	
Slippage on Planned Investments Due To Covid-19	1.7	1.7	
COVID 19 Welsh Govt. Funding based on Q3/Q4 planning assumptions	161.9	161.9	
Revised Forecast Surplus/(Deficit) 2020/21	0.0	25.3	(25.3)

In addition, the UHB has identified a number of areas where expenditure could impact upon the underlying position. These risks are set out in **Appendix 6** and further work is required to either mitigate or manage the risks within a deliverable 2021/22 financial plan. The list of new/potential recurrent commitments of £3.4m is not exhaustive and further detailed work will continue in order to identify recurrent impacts.

Balance Sheet

The balance sheet at month 10 is detailed in **Appendix 2**.

The opening balances at the beginning of April 2020 reflect the closing balances in the 2019/20 Annual Accounts approved by the UHB's Board

The increase in carrying value of property, plant & equipment reflects the level of capital investment during 2020/21 in particular in relation to COVID 19 schemes.

Overall trade debtors have increased by £36.8m since the start of the year primarily as a result of an increase in amounts due from the Welsh Risk Pool and NHS invoices.

Cash Flow Forecast

The closing cash balance at the end of January was £5.223m. The UHB is predicting a positive cash balance at the end of 2020/21 in line with the improved financial forecast as shown at **Appendix 3**.

Public Sector Payment Compliance

The UHB's public sector payment compliance performance was 96.2% at the end of January and continues to meet the 95% performance target.

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Capital Resource Limit (CRL)

Progress against the CRL for the period to the end of January 2021 is summarised in Table 12 and detailed in **Appendix 4**.

Table 12: Progress against Capital Resource Limit @ January 2021

	£m
Planned Capital Expenditure at month 10	74.868
Actual net expenditure against CRL at month	70.048
Variance against planned Capital Expenditure at month	4.819

Capital progress for the year to date is satisfactory with net expenditure to the end of January being 78% of the UHB's approved Capital Resource Limit. The UHB had an approved capital resource limit of £89.349m as at the 8th February 2021 comprising of £15.015m discretionary funding and £74.334m towards specific projects (including Rookwood Replacement, CRI Links, Cystic Fibrosis Service, CT Scanners & COVID-19 capital works and equipment)

Additional funding has been allocated to support the response to COVID 19 and the UHBs CRL has been updated to reflect this. As previously reported, the UHB has requested further COVID 19 funding especially to support the provision of elective and routine services through the creation of green zones. The value of this is £2.5m and to date £1.7m of the funding has been confirmed and therefore the UHB has reprioritized its discretionary capital plan to mitigate the remaining risk.

Key Risks

At month 10, following confirmation of additional funding assumptions, the key revenue financial risk is managing the impact of COVID 19 within the additional resources provided.

Recommendation:

The Finance Committee is asked to:

- **NOTE** the month 10 financial impact of COVID 19 which is assessed at £124.492m;
- **NOTE** the additional Welsh Government COVID 19 funding of £124.492m assumed within the month 10 position.
- **NOTE** the month 10 reported financial position being an operational surplus of £0.208m;
- **NOTE** the forecast break even position which assumes additional Welsh Government funding of £161.947m to manage the impact of COVID 19 in line with quarter 3&4 planning assumptions;
- **NOTE** the risks that are being managed on the capital programme;
- **NOTE** the revised forecast 2020/21 carry forward Underlying Deficit of £25.3m and the risks identified that, if not managed, could increase this.

Shaping our Future Wellbeing Strategic Objectives

This report should relate to at least one of the UHB's objectives, so please tick the box of the relevant objective(s) for this report

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1. Reduce health inequalities		6. Have a planned care system where demand and capacity are in balance	
2. Deliver outcomes that matter to people		7. Be a great place to work and learn	
3. All take responsibility for improving our health and wellbeing		8. Work better together with partners to deliver care and support across care sectors, making best use of our people and technology	
4. Offer services that deliver the population health our citizens are entitled to expect		9. Reduce harm, waste and variation sustainably making best use of the resources available to us	x
5. Have an unplanned (emergency) care system that provides the right care, in the right place, first time		10. Excel at teaching, research, innovation and improvement and provide an environment where innovation thrives	

Five Ways of Working (Sustainable Development Principles) considered

Please tick as relevant, click [here](#) for more information

Prevention		Long term	x	Integration		Collaboration		Involvement	
Equality and Health Impact Assessment Completed:		Not Applicable							

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2020/21 SAVING SCHEMES

2020-21 In-Year Effect

Clinical Board	20-21 Target 3.5%	Green	Amber	Total Green & Amber	Red	Shortfall on Total Target vs Green & Amber
	£'000	£'000	£'000	£'000	£'000	£'000
PCIC Clinical Board	5,855	845	0	845	10	5,011
Surgery	4,081	747	10	756	0	3,325
Specialist Services	3,582	307	0	307	0	3,275
Mental Health	2,608	28	0	28	0	2,580
CD&T	2,897	1,132	4	1,136	0	1,761
Children & Women	3,149	716	8	724	0	2,425
Medicine	3,330	585	0	585	0	2,745
Capital Estates and Facilities	2,289	440.196	139	579	1,622	1,710
Corporate Executives	1,209	61	0	61	102	1,148
SubTotal Clinical Boards	29,000	4,860	161	5,021	1,734	23,979
Health Board Wide Schemes		4,190	0	4,190	13,900	(4,190)
Total	29,000	9,050	161	9,211	15,634	19,789

2020-21 Full Year Effect

Clinical Board	20-21 Target 3.5%	Green	Amber	Total Green & Amber	Red	Shortfall on Total Target vs Green & Amber
	£'000	£'000	£'000	£'000	£'000	£'000
PCIC Clinical Board	5,047	845	0	845	10	4,203
Surgery	3,518	570	62	632	0	2,886
Specialist Services	3,088	105	0	105	0	2,983
Mental Health	2,248	21	0	21	0	2,227
CD&T	2,497	1,075	6	1,081	0	1,417
Children & Women	2,715	498	20	518	0	2,196
Medicine	2,871	241	0	241	0	2,630
Capital Estates and Facilities	1,973	47	145	192	23	1,781
Corporate Executives	1,042	30	0	30	0	1,012
SubTotal Clinical Boards	25,000	3,431	234	3,665	33	21,335
Health Board Wide Schemes:					13,900	
Total	25,000	3,431	234	3,665	13,933	21,335

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Appendix 2

Balance Sheet as at 31st January 2021

	Opening Balance 1 st April 2020	Closing Balance 31 st January 2021
Non-Current Assets	£'000	£'000
Property, plant and equipment	687,650	744,241
Intangible assets	2,133	2,572
Trade and other receivables	17,779	25,543
Other financial assets		
Non-Current Assets sub total	707,562	772,356
Current Assets		
Inventories	16,784	16,751
Trade and other receivables	161,605	190,644
Other financial assets	0	
Cash and cash equivalents	1,410	5,223
Non-current assets classified as held for sale		
Current Assets sub total	179,799	212,618
TOTAL ASSETS	887,361	984,974
Current Liabilities		
Trade and other payables	182,792	179,983
Other financial liabilities	0	
Provisions	113,580	116,213
Current Liabilities sub total	296,372	296,196
NET ASSETS LESS CURRENT LIABILITIES	590,989	688,778
Non-Current Liabilities		
Trade and other payables	8,489	7,950
Other financial liabilities	0	
Provisions	19,327	22,453
Non-Current Liabilities sub total £'000s	27,816	30,403
TOTAL ASSETS EMPLOYED £'000s	563,173	658,375
FINANCED BY:		
Taxpayers' Equity		
General Fund	450,666	533,404
Revaluation Reserve	112,507	124,971
Total Taxpayers' Equity £'000s	563,173	658,375

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APPENDIX 3

CASHFLOW FORECAST AT THE END OF JANUARY 2020

	April £'000	May £'000	June £'000	July £'000	Aug £'000	Sept £'000	Oct £'000	Nov £'000	Dec £'000	Jan £'000	Feb £'000	Mar £,000	Total £,000
RECEIPTS													
WG Revenue Funding - Cash Limit (excluding NCL)	134,620	99,200	101,500	83,800	77,520	92,495	97,405	65,890	108,805	82,130	92,705	73,828	1,109,898
WG Revenue Funding - Non Cash Limited (NCL)	1,600	1,500	1,435	1,510	660	1,265	1,330	1,060	760	1,220	860	1,235	14,435
WG Revenue Funding - Other (e.g. invoices)	1,308	1,271	2,919	1,339	1,596	1,381	3,001	1,501	2,687	344	3,113	4,573	25,034
WG Capital Funding - Cash Limit	13,100	4,000	4,000	4,000	6,000	2,500	3,000	21,600	9,000	6,500	5,500	10,149	89,349
Sale of Assets	0	0	0	0	0	0	0	0	0	0	166	0	166
Income from other Welsh NHS Organisations	54,611	45,256	47,524	56,980	33,653	47,691	56,508	36,358	54,977	37,469	36,471	46,553	554,050
Other - (Specify in narrative)	11,911	3,736	4,851	11,409	5,068	6,656	13,888	4,920	3,357	8,130	13,040	9,902	96,868
TOTAL RECEIPTS	217,150	154,963	162,229	159,039	124,498	151,988	175,131	131,329	179,586	135,793	151,854	146,239	1,889,800
PAYMENTS													
Primary Care Services : General Medical Services	5,816	4,468	8,805	4,351	4,377	6,887	4,890	4,546	9,542	4,585	4,622	8,542	71,430
Primary Care Services : Pharmacy Services	219	189	115	87	65	81	90	81	322	650	397	240	2,536
Primary Care Services : Prescribed Drugs & Appliances	13,902	8,639	7,986	14,801	3	7,661	14,557	3	14,829	1,342	8,643	8,395	100,761
Primary Care Services : General Dental Services	1,902	1,959	2,011	2,001	2,282	2,186	2,350	2,115	1,852	2,051	1,999	2,065	24,773
Non Cash Limited Payments	1,928	2,235	2,014	1,701	1,831	1,904	1,558	1,829	1,801	1,659	1,729	1,850	22,038
Salaries and Wages	53,294	55,612	56,237	56,072	54,957	53,575	55,466	56,380	55,004	55,967	56,989	56,377	665,930
Non Pay Expenditure	103,118	63,632	60,123	55,255	53,816	55,082	59,734	53,059	59,437	56,789	66,229	57,315	743,588
Capital Payment	9,740	6,975	6,191	2,331	2,513	3,984	10,078	16,451	11,779	3,995	7,700	7,778	89,515
Other items (Specify in narrative)	21,838	15,111	17,641	22,372	4,669	15,749	22,443	5,055	26,220	7,093	4,687	7,248	170,125
TOTAL PAYMENTS	211,756	158,821	161,123	158,969	124,513	147,110	171,165	139,518	180,787	134,131	152,995	149,810	1,890,697
Net cash inflow/outflow	5,394	(3,858)	1,106	70	(15)	4,878	3,966	(8,189)	(1,201)	1,662	(1,141)	(3,570)	
Balance b/f	1,410	6,804	2,946	4,052	4,122	4,107	8,985	12,951	4,762	3,561	5,223	4,083	
Balance c/f	6,804	2,946	4,052	4,122	4,107	8,985	12,951	4,762	3,561	5,223	4,083	512	

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Appendix 4

PROGRESS AGAINST CRL AS AT 31st JANUARY 2021

Approved CRL issued February 8th 2021 £'000s				89,349		
Performance against CRL	Year To Date			Forecast		
	Plan £'000	Actual £'000	Var. £'000	Plan £'000	F'cast £'000	Var. £'000
All Wales Capital Programme:						
Reprovision of Rookwood Hospital	4,423	3,891	(532)	3,512	4,891	1,379
MRI Scanner 19/20 Slippage	255	255	0	250	255	5
Cystic Fibrosis Service	2,802	2,729	(74)	3,734	3,734	0
Well Being Hub - Maelfa	269	245	(24)	245	245	0
Well Being Hub - Penarth	31	34	3	224	224	0
CT Scanner- Emergency Unit	0	0	0	427	427	0
CT Scanner- Emergency Unit	0	0	0	233	233	0
ICF-CRI Chapel	2,113	2,021	(92)	2,633	2,633	0
Major Trauma Centre	462	362	(100)	605	605	0
CRI Links	4,294	4,326	31	4,805	4,805	0
Eye Care - e-referral system	1,212	774	(438)	774	774	0
NDR Transfer from NWIS	0	0	0	186	186	0
Maelfa - Primary Care Pipeline – FBC	0	28	28	579	579	0
Y/E Funding – January 2021	0	0	0	4,330	4,330	0
SARCS OBC	0	14	14	288	288	0
Covid 19 - Pharmacy equipment	30	30	0	28	30	2
Covid 19 -Mobile CT Scanner	600	600	0	600	600	0
Covid 19-digital/inpatient/critical care beds	1,071	1,030	(41)	1,071	1,071	0
Covid 19- slippage from 19/20 (monitors & mobile x ray)	741	703	(38)	742	742	0
Covid 19 oxygen infrastructure works at uhw	370	350	(20)	350	350	0
Covid 19-HCID Development uhw	5,961	5,761	(200)	6,250	6,250	0
Covid 19-digital devices	589	341	(248)	589	589	0
COVID 19 - Works to St David's Hospital	136	110	(26)	136	136	0
COVID 19 - Works to Barry Hospital	239	210	(29)	239	239	0
COVID – 19 Funding requirements for 2020-21 (Tranche 1 – June 2020)	870	700	(170)	1,027	1,027	0
COVID 19 - Funding requirements for 2020-21 (Tranche 2 – July 2020)	3,916	3,500	(416)	3,916	3,916	0
COVID 19 - Additional surge capacity at UHW	31,706	31,135	(571)	33,230	33,230	0
COVID 19 - Green Zones	2,515	2,197	(318)	1,703	2,515	812
COVID 19 - Funding requirements for 2020-21 (Tranche 4)	788	788	0	788	788	0
COVID 19 - Funding requirements for 2020-21 (Tranche 5)	1,307	1,307	0	1,307	1,307	0
Sub Total	66,701	63,441	(3,260)	74,801	76,999	2,198
Discretionary:						
I.T.	276	118	(158)	1,250	600	(650)
Equipment	1,180	1,210	30	2,467	1,210	(1,257)
Statutory Compliance	970	727	(243)	2,800	2,800	0
Estates	5,740	4,552	(1,188)	8,498	7,815	(683)
Sub Total	8,167	6,607	(1,560)	15,015	12,425	(2,590)
Other schemes:						
Mass Vaccination Programme	0	0	0	0	278	278
Sub Total	0	0	0	0	278	278
Donations:						
Charitable Funds Equipment	0	0	0	467	353	(114)
Sub Total	0	0	0	467	353	(114)
Asset Disposals:						
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Sub Total	0	0	0	0	0	0
CHARGE AGAINST CRL	74,868	70,048	(4,819)	89,349	89,349	0
PERFORMANCE AGAINST CRL (Under)/Over £'000s		(19,301)			0	

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DRAGONS HEART HOSPITAL (DHH) - FIELD HOSPITAL COST ESTIMATE MONTH 10

Organisation:	Cardiff & Vale UHB	Cardiff & Vale UHB
Proposed site:	Total	Dragons Heart Hospital

	2020/21	2021/22		2020/21	2021/22
	£000	£000		£000	£000
Estimated Costs	£	£		£	£
Set up costs - capital	2368	0		2368	0
Set up costs - revenue	46221	0		46221	0
Running costs - pay	401	0		401	0
Running costs - non pay	11336	0		11336	0
Total estimated costs	60326	0		60326	0

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Running costs - pay (additional costs only)	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Total	Sunk Costs	Variable
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Medical and Dental - establishment	10	22	-2	6	0								36	36	0
Medical and Dental - agency / locum													0		
Nursing - establishment	12	65	34	0	0				1				112	112	0
Nursing - bank													0		
Nursing - agency													0		
Prof Scientific and Technical - establishment	1	5	13	0	0								19	19	0
Prof Scientific and Technical - agency													0		
AHP - establishment	7	22	16	4	0				-1				48	48	0
AHP - agency													0		
Healthcare Scientists - establishment	2	18	0	0	0								20	20	0
Healthcare Scientists - agency													0		
Estates / Ancillary staff - establishment	0	56	27	-10	0				1	-1			73	73	0
Estates / Ancillary staff - agency				133	0					-40			93	93	0
Admin and Clerical - establishment													0		
Admin and Clerical - agency													0		
Students													0		
HCA's													0		
Portering													0		
Domestics													0		
Catering													0		
IT													0		
Total running costs - pay (additional costs only)	32	188	88	133	0	0	0	0	1	-41	0	0	401	401	0

Running costs - non pay	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Total	Sunk Costs	Variable
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Rent													0		
Business rates													0		
Utility costs													0		
Laundry costs													0		
Catering costs													0		
Cleaning costs													0		
Waste disposal costs													0		
Security costs													0		
Transport costs													0		
Personal Protective Equipment													0		
Drugs	14	8	1			-5							18	18	0
Medical gases	0	17	28	7	7	-6	7	7	-8				59	59	0
M&SE - consumables	86	98	45	2	0	156				77			464	464	0
Stationery													0		
Telephony costs													0		
CHC costs													0		
Discharge to assess/recover costs													0		
Insurance													0		
IT													0		
Maintenance													0		
Site management													0		
Decommissioning Costs (Including Reinstatement)					908	-235	169	910	2528	-13	1530	1117	6914	6914	0
Consequential Losses			204	-126	64	217	348	-15	102	518	43	1250	2605	2605	0
Other costs (specify below)															
Mitie - soft FM running costs	194	206	750	0	0	0		-45		-100			1005	1005	0
Hard FM, e.g electrical contractors, plumbing contractors	130	122	112	-133	0	0				-70			161	161	0
Other costs	120	0	197	0	0	-145	4	-18		-48			110	110	0
													0		
													0		
													0		
													0		
													0		
													0		
Total running costs - non pay	544	451	1337	-250	979	-18	528	839	2622	364	1573	2367	11336	11336	0

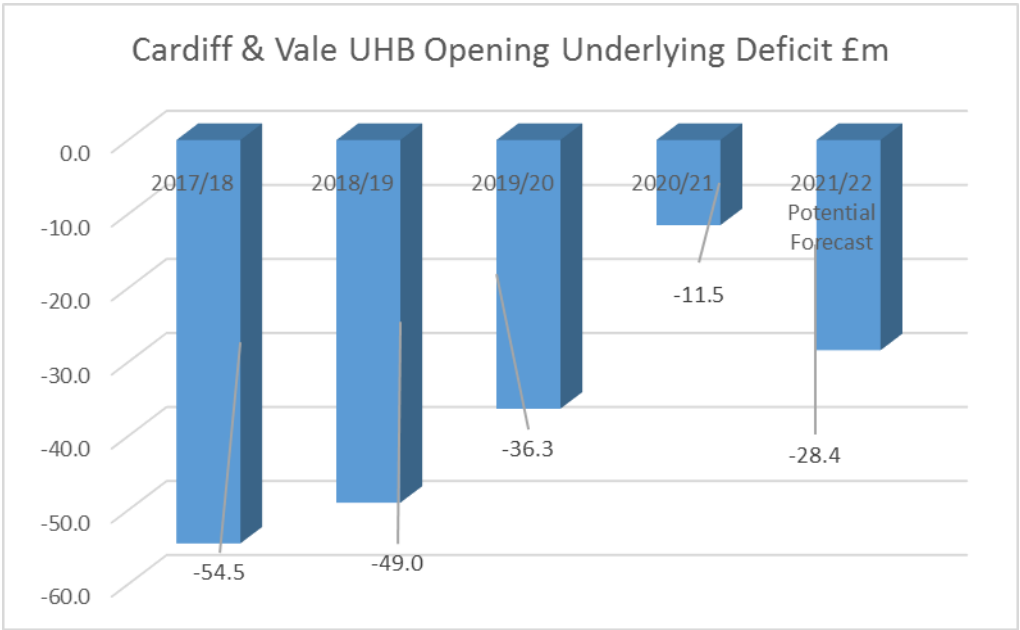
Summary	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Total	Sunk Costs	Variable
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Total Setup Costs	34987	8992	-3802	603	3608	-61	2272	1426	556	-213	101	120	48589	48589	0
Total Running Costs	576	639	1425	-117	979	-18	528	839	2623	323	1573	2367	11737	11737	0
Total Costs	35563	9631	-2377	486	4587	-79	2800	2265	3179	110	1674	2487	60326	60326	0

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POTENTIAL UNDERLYING DEFICIT

	£m
Assessed underlying deficit at month 10	(25.3)
New/potential recurrent commitments	
CAV 24/7	(1.8)
PART (To be first call on investment funding)	(0.8)
EU junior doctor rota	(0.5)
Cardiac services Landough	tbc
Critical care capacity	tbc
PACU dislocation from ITU	tbc
Primary Care switch to DOACs	tbc
Potential Closing underlying deficit position £m	(28.4)

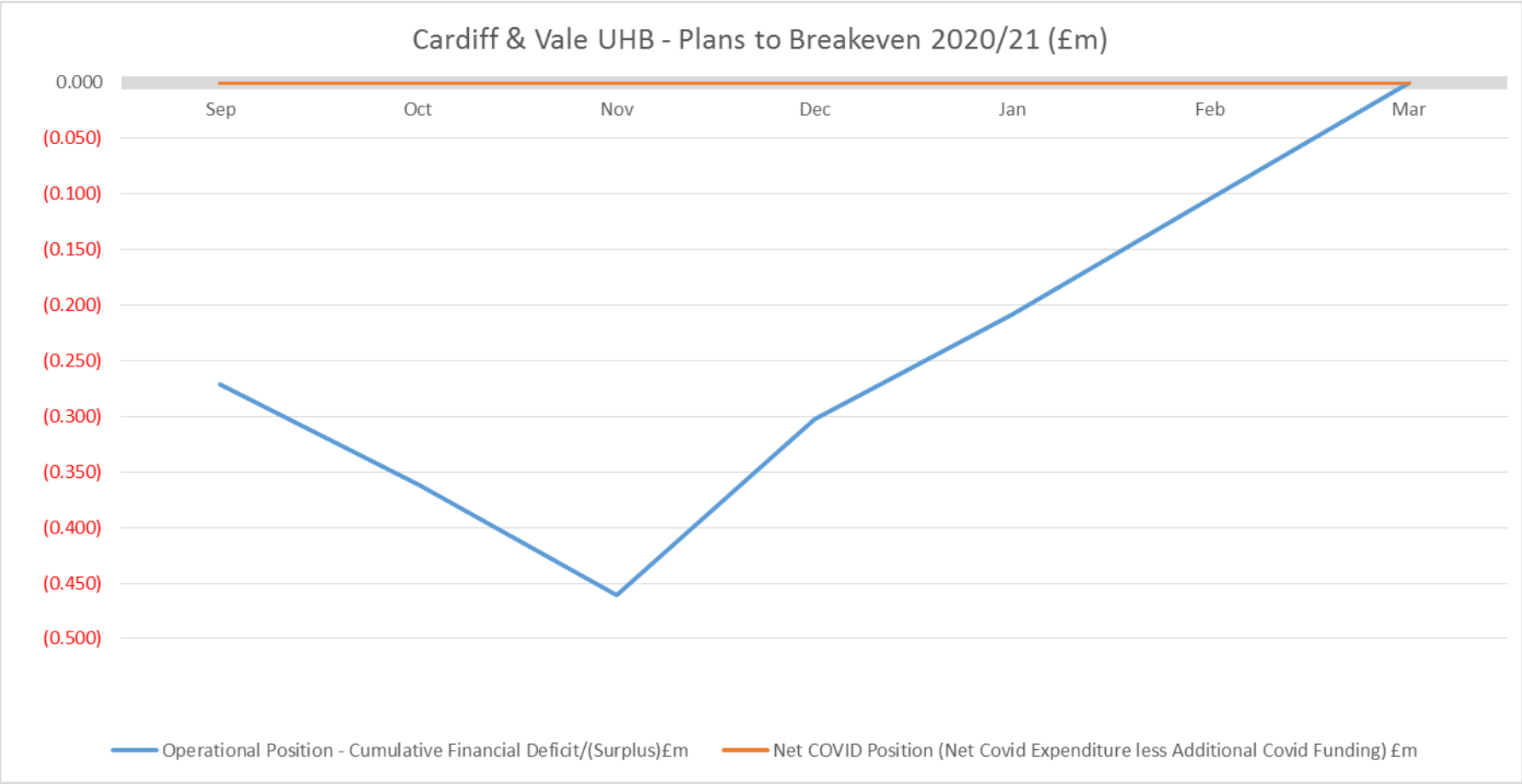
Year on Year Movement in Cardiff & Vale UHB Underlying Deficit



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Cardiff & Vale UHB – Plans to Break Even



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Report Title:	Finance Risk Register				
Meeting:	Finance Committee			Meeting Date:	24 th February 2021
Status:	For Discussion		For Assurance	For Approval	For Information
Lead Executive:	Executive Director of Finance				
Report Author (Title):	Assistant Director of Finance				

Background and current situation:

This report highlights the 2020/21 Finance Risk Register risk categorisation by severity of risk as at 24th February 2020. The detailed 2020/21 risk register is shown in Appendix 1.

Following the most recent review the number of risks identified in each category is shown below:

2020/21 UHB Financial Risks at 24th February 2021

Risk Category	Risk Score	Number of Risks as at 24 February 2021
Extreme Risk	20 - 25	2
High Risk	12 - 16	0
Moderate Risk	4 - 10	4
Low Risk	1 - 3	2

A summary of the **Extreme Risks** are shown below:

Fin01/20 – Reducing underlying deficit from £11.5m to £4.0m in line with IMTP submission.

Fin03/20 – Delivery of £29.0m (3.5%) CIP

The Finance Committee is asked to note the COVID-19 financial plan risk (FIN10/20). Surge capacity COVID-19 is shown in appendix 2 as a sub-set to the main risk register.

Assessment and Risk Implications (Safety, Financial, Legal, Reputational etc:)

The Finance Committee will be kept up to date regarding any additions to the Risk Registers or any change in risk assessment.

All risks have been reviewed in the month. Key updates for the month:

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FIN08/20 – Winter Pressures. Optimum controls in place and expenditure plan in place against approved Urgent and Emergency Care funding and now low risk. Request to remove from risk register.

FIN09/20 – Cardiac Outsourcing. Optimum controls and unlikely to have an impact on the 2020/21 financial plan and now low risk. Request to remove from risk register.

Recommendation:

The Finance Committee is asked to:

- **NOTE** the risks highlighted within the 2020/21 risk register
- **AGREE** that risk FIN08/20 and FIN09/20 can be removed from the risk register.
- **NOTE** the risks highlighted in the Surge Capacity sub set-risk register

Shaping our Future Wellbeing Strategic Objectives

This report should relate to at least one of the UHB's objectives, so please tick the box of the relevant objective(s) for this report

1. Reduce health inequalities		6. Have a planned care system where demand and capacity are in balance	
2. Deliver outcomes that matter to people		7. Be a great place to work and learn	
3. All take responsibility for improving our health and wellbeing		8. Work better together with partners to deliver care and support across care sectors, making best use of our people and technology	
4. Offer services that deliver the population health our citizens are entitled to expect		9. Reduce harm, waste and variation sustainably making best use of the resources available to us	x
5. Have an unplanned (emergency) care system that provides the right care, in the right place, first time		10. Excel at teaching, research, innovation and improvement and provide an environment where innovation thrives	

Five Ways of Working (Sustainable Development Principles) considered

Please tick as relevant, click [here](#) for more information

Prevention		Long term	x	Integration		Collaboration		Involvement	
Equality and Health Impact Assessment Completed:		Not Applicable							

Kind and caring
Caredig a gofudgar

Respectful
Dangos parch

Trust and integrity
Ymddiriedaeth ac uniondeb

Personal responsibility
Cyfrifoldeb personol

CB/Dir Ref No	Domain	Date Entered onto new CB/Dir/UHB Risk Register	Risk/Issue (Including Impact)	Exec Lead	Initial Risk Rating			Existing Controls	Assurance	Current Risk Rating			Gaps in Controls	Gaps in Assurance	Summary of Additional Actions being undertaken	Who	When	Target Risk Rating if Controls in Place			Date of Next Review	Level of assurance required
					Impact / Consequence	Likelihood	Score			Impact / Consequence	Likelihood	Score						Impact / Consequence	Likelihood	Score		
Fin01/20	Finance	Jan-20	The opening underlying deficit in 20/21 is planned to be £11.5m. The IMTP planned c/f underlying deficit in 2021/22 is £4m.	Director of Finance	5	4	20	Governance reporting and monitoring arrangements through the Finance Committee and Board	Limited Assurance	5	4	20	Adequate but more Action Required	Identification of 3.5% savings plan whilst managing and addressing budget pressures.	Progress against the underlying deficit is to be managed by Management Executive.	Assistant Director of Finance	Mar-21	5	4	20	Mar-21	Management
Fin02/20	Finance	Jan-20	Manage Budget pressures	Director of Finance	5	4	20	The requirement to manage budget pressures clearly communicated to primary budget holders. Standing Financial Instructions set spending limits. Progress to be reviewed through Executive Performance Reviews with Clinical Boards.	Limited Assurance	4	1	4	Adequate but more Action Required	Plans to address overspending budgets in 2019/20 addressing the risk in 2020/21. A small operational underspend of £0.208m was reported at month 10.	Progress to be monitored and managed by Management Executive.	Assistant Director of Finance	Mar-21	3	1	3	Mar-21	Management
Fin03/20	Finance	Jan-20	Deliver 3.5% CIP (£29m)	Director of Finance	5	4	20	3.5% recurrent CIP target clearly communicated to budget holders. CIP tracker in place to monitor weekly progress across the organisation. Health Board Wide Schemes being led by Executive Directors Monthly Financial Clearance Meeting. Executive / Clinical Board Performance Reviews.	Limited Assurance	5	4	20	Adequate but more Action Required	£11.330m savings identified as green or amber against target of £29m as at w/c 17th February 2020. Following COVID-19 impact, £9.201m savings are currently identified as green or amber	Savings tracker updated weekly with WG being kept informed of our progress against savings target through monthly monitoring returns.	Assistant Director of Finance	Mar-21	5	4	20	Mar-21	Management
Fin06/20	Finance	Feb-20	Management of Nursing overspend	Director of Finance	4	4	16	Progress to be monitored through Nursing Productivity Group and Executive / Clinical Board Performance Reviews.	Limited Assurance	4	1	4	Adequate but more Action Required	Plans to address overspending budgets in 2019/20 addressing the risk in 2020/21.	Progress on delivery against nursing budgets is to be managed by Management Executive.	Assistant Director of Finance	Mar-21	3	1	3	Mar-21	Management
Fin08/20	Finance	Feb-20	Winter pressures managed within available resources	Director of Finance	4	4	16	Winter plan for 2020/21 developed in partnership with Local Authorities and signed off by Management Executive	Reasonable assurance	3	1	3	Optimum Controls/NFA Required	None	WG do not require a separate winter plan in 2020/21. WG Winter Protection Plan published and Urgent and Emergency Care funding confirmed. Bids have been submitted and approved.	Assistant Director of Finance	Mar-21	3	1	3	Mar-21	Management
Fin09/20	Finance	Feb-20	Cardiac outsourcing	Director of Finance	3	3	9	Potential to need to outsource up to 50 patients at an estimated cost of £0.020m per patient	Reasonable assurance	3	1	3	Adequate but more Action Required	None	None	Assistant Director of Finance	Mar-21	3	1	3	Mar-21	Management
Fin10/20	Finance	Feb-20	COVID-19 financial plan impact	Director of Finance	5	4	20	Oversight arrangements in place at Board level and through the command structure. Expenditure Plans developing controlled through COVID-19 Strategic Gold Command and Directors of Operations. Capital and Revenue expenditure to be claimed through WG	Limited Assurance	5	1	5	Optimum Controls/NFA Required	The Health Board is forecasting net COVID costs totalling £162.935m matched by WG COVID income based on the resource assumptions in the NHS Wales Operating Framework.	1. Modelling of anticipated patient flows, and the resultant workforce, equipment and operational requirements is managed through Gold command; 2. Financial modelling and forecasting is co-ordinated on a regular basis; 3. Financial reporting to WG on local costs incurred as a result of COVID-19 to inform central and local scrutiny, feedback and decision making.	Assistant Director of Finance	Mar-21	3	1	3	Mar-21	Management
Fin12/20	Finance	Jan-21	Untaken Annual Leave 2020/21	Director of Finance	4	3	12	WG will be providing funding to cover our accrual for untaken annual leave. As per WG requirement, we have had to forecast what that is likely based upon best current information available. The current expectation from WG is that they will fund the UHB this forecast and that the UHB will need to manage the variance of the final actual accrual compared to forecast which could lead to a funding surplus or deficit	Limited Assurance	4	2	8	Optimum Controls/NFA Required	Untaken annual leave provision of £8.8m in excess of 2019/20 position assumed to be fully funded by WG.	Annual leave returns to be collated though Clinical Boards in February in order to confirm provision.	Assistant Director of Finance	Mar-21	3	1	3	Mar-21	Management

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Guidance Notes to assist completing the risk register
Remember all risks must have undergone a risk assessment, prior to them being added to the Risk Register
UHB Reference No:- This number will be allocated by the Risk Management Department. Once added this will be communicated back to the Divisions.
Divisional / Directorate Reference No:- Each Division / Directorate should have a unique numbering system for the risks that they enter onto the register. It should contain the initials of the Division, a consecutive number and the year e.g. Mental Health = MH, Children's and Women's = CW, Primary, Community & Intermediate & Older Persons = PCIO, Dental = Den, Diagnostics & Therapeutics = DT, Medicine = M, Surgical Services = SS, Specialist Services = SpS. MH 01/10, SPS 01/10 etc. (Note - as this register is in the developmental stage please advise Melanie Westlake if there are alternative initials to be used).
Previous Reference No:- Whilst the UHB is in the process of consolidating and updating registers it will be necessary to include the previous reference number for audit purposes. This will be populated by the Risk Management Department.
Date entered onto original Register:- as above
Risk / Issue (Including Impact):- The Risk or Issue is the event that could cause an incident or hinder the achievement of objectives. A risk is something that may happen. An issue is already occurring. The impact is the effect that the Risk or Issue will have on the UHB.
Link to UHB Core Objectives:- List here, the main Strategic Goal that links to the risk being assessed.
Existing Controls:- Summarise in bullet form the existing controls to prevent the risk / issue occurring or reduce the impact.
Current Risk Rating:- Assess the current impact on the UHB using Tables 1,2 & 3.
Ranking:- This is the ranking of the risk e.g. The highest risk will score 25 and be ranked at 1, those that score 20 will be ranked at 2 etc.
Adequacy of existing controls:- Indicate how well controlled you feel the risk / issue is i.e. No control, Inadequate controls, Adequate but more action required and Optimum / NFA required.
Summary of Additional Controls Required:- Summarise in bullet form the controls that you know should be introduced to reduce the risk together with resources required.
Target Risk Rating if Controls in Place:- What will be the risk be if the actions proposed to further reduce / eliminate the risk are taken.
Date of Last Review:- When was the Risk Assessment / Control measures last reviewed.
Review completed by:- This should be a senior member of staff for high / medium risk on the register e.g. Divisional Manager / Nurse.
Date of Next Review:- This should be determined by the adequacy of controls and risk score e.g. risks scoring 25 with Inadequate control = monthly, risk scoring 12 with adequate controls but more action required = 6 monthly.
Risk Owner:- Who is the lead for taking the actions proposed relating to this risk. This should be Divisional Director, Board Secretary, Assistant Director etc.
Director Lead:- Who is the lead Director for this risk.
Assuring Committee:- This is the Committee that will monitor / manage the risk on behalf of the UHB Board or the UHB itself e.g. Quality & Safety Committee, Performance Committee.

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	Consequence score (severity levels) and examples of descriptors				
	1	2	3	4	5
Domains	Negligible	Minor	Moderate	Major	Catastrophic
Impact on the safety of patients, staff or public (physical/psychological harm)	Minimal injury requiring no/minimal intervention or treatment. No time off work	Minor injury or illness, requiring minor intervention Requiring time off work for >3 days Increase in length of hospital stay by 1-3 days	Moderate injury requiring professional intervention Requiring time off work for 4-14 days Increase in length of hospital stay by 4-15 days RIDDOR/agency reportable incident An event which impacts on a small number of patients	Major injury leading to long-term incapacity/disability Requiring time off work for >14 days Increase in length of hospital stay by >15 days Mismanagement of patient care with long-term effects	Incident leading to death Multiple permanent injuries or irreversible health effects An event which impacts on a large number of patients
Quality/complaints/audit	Peripheral element of treatment or service suboptimal Informal complaint/inquiry	Overall treatment or service suboptimal Formal complaint/ Local resolution Single failure to meet internal standards Minor implications for patient safety if unresolved Reduced performance rating if unresolved	Treatment or service has significantly reduced effectiveness Formal complaint / Local resolution (with potential to go to independent review) Repeated failure to meet internal standards Major patient safety implications if findings are not acted on	Non-compliance with national standards with significant risk to patients if unresolved Multiple complaints/ independent review Critical report	Totally unacceptable level or quality of treatment/service Inquest/ombudsman inquiry Gross failure of patient safety if findings not acted on Gross failure to meet national standards
Human resources/organisational development/staffing/competence	Short-term low staffing level that temporarily reduces service quality (< 1 day)	Low staffing level that reduces the service quality	Late delivery of key objective/ service due to lack of staff Unsafe staffing level or competence (>1 day) Low staff morale Poor staff attendance for mandatory/key professional training	Uncertain delivery of key objective/service due to lack of staff Unsafe staffing level or competence (>5 days) Loss of key staff Very low staff morale No staff attending mandatory/key professional training	Non-delivery of key objective/service due to lack of staff Ongoing unsafe staffing levels or competence Loss of several key staff No staff attending mandatory training /key professional training on an ongoing basis
Statutory duty/inspections	No or minimal impact or breach of guidance/statutory duty	Breach of statutory legislation	Single breach in statutory duty Challenging external recommendations/improvement notice	Enforcement action Multiple breaches in statutory duty Improvement prohibition notices Critical report	Multiple breaches in statutory duty Prosecution Complete systems change required Severely critical report

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Adverse publicity/ reputation	Rumours Potential for public concern	Local media coverage – short-term reduction in public confidence Elements of public expectation not being met	Local media coverage – long-term reduction in public confidence	National media coverage with <3 days service well below reasonable public expectation	National media coverage with >3 days service well below reasonable public expectation. MP/AM concerned (questions in the House/Assembly) Total loss of public confidence
Business objectives/ projects	Insignificant cost increase/ schedule slippage	<5 per cent over project budget Schedule slippage	5–10 per cent over project budget Schedule slippage	Non-compliance with national 10–25 per cent over project budget Schedule slippage Key objectives not met	Incident leading >25 per cent over project budget Schedule slippage Key objectives not met
Finance including claims	Small loss Risk of claim remote	Loss of 0.1–0.25 per cent of budget Claim less than £10,000	Loss of 0.25–0.5 per cent of budget Claim(s) between £10,000 and £100,000	Uncertain delivery of key objective/Loss of 0.5–1.0 per cent of budget Claim(s) between £100,000 and £1 million Purchasers failing to pay on time	Non-delivery of key objective/ Loss of >1 per cent of budget Failure to meet specification/ slippage Loss of contract Claim(s) >£1 million
Service/business interruption	Loss/interruption of >1 hour	Loss/interruption of >8 hours	Loss/interruption of >1 day	Loss/interruption of >1 week	Permanent loss of service or facility
Environmental impact	Minimal or no impact on the environment	Minor impact on environment	Moderate impact on environment	Major impact on environment	Catastrophic impact on environment

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Likelihood Score (L)

- What is the likelihood of the consequence occurring?
- The frequency based score is appropriate in most circumstances and is easier to identify. It should be used whenever it is possible to identify the frequency at which a risk is likely to occur.
- The probability score is more appropriate for risks relating to time limited or one-off projects or business objectives

Likelihood Score

Descriptor	1 Rare	2 Unlikely	3 Possible	4 Likely	5 Almost Certain
Frequency How often does it might it happen	This will probably never happen/ recur	Do not expect it to happen / recur but it is possible it may do so	Might happen or recur occasionally	Will probably happen/recur but it is not a persisting issue	Will undoubtedly happen/recur, possibly frequently
Probability Will it happen or not? % chance of not meeting objective	<0.1 per cent	0.1-1 per cent	1 -10 per cent	10-50 per cent	>50 per cent

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Table 3 - Risk Scoring = Consequence x Likelihood (C x L)

Consequence Score	Likelihood Score				
	1 Rare	2 Unlikely	3 Possible	4 Likely	5 Almost certain
5 - Catastrophic	5	10	15	20	25
4 - Major	4	8	12	16	20
3 - Moderate	3	6	9	12	15
2 - Minor	2	4	6	8	10
1 - Negligible	1	2	3	4	5

For grading risk, the scores obtained from the risk matrix are assigned grades as follows

1 - 3 = Low Risk	Quick, easy measures implemented immediately and further action planned for when resources permit
4 - 10 = Moderate Risk	Actions implemented as soon as possible but no later than a year
12 - 16 = High Risk	Actions implemented as soon as possible but no later than six months
20 - 25 = Extreme Risk	Requires urgent action. The UHB Board is made aware and it implements immediate corrective action

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CB/Dir Ref No	Domain	Date Entered onto new CB/Dir/UHB Risk Register	Risk/Issue (Including Impact)	Exec Lead	Initial Risk Rating			Existing Controls	Assurance	Current Risk Rating			Gaps in Controls	Gaps in Assurance	Summary of Additional Actions being undertaken	Who	When	Target Risk Rating if Controls in Place			Date of Next Review	Level of assurance required
					Impact / Consequence	Likelihood	Score			Impact / Consequence	Likelihood	Score						Impact / Consequence	Likelihood	Score		
Fin01/20 DHH	Finance	Apr-20	COVID-19 financial plan impact Dragons Heart Hospital(DHH)	Director of Finance	5	4	20	Oversight arrangements in place at Board level and through the command structure. Expenditure Plans developing controlled through COVID-19 Strategic Gold Command and Director of Operations. Capital and Revenue expenditure to be claimed through WG	Reasonable Assurance	2	2	4	Adequate but more Action Required	Failure to reach agreement on key out-standing issues with key partner.	Current forecast cost of the DHH Project are at £58m. Of this WG has provided allocations totalling £45.382m (£43.182m revenue and £2.200m capital). The UHB anticipates an additional £12.557m funding and is aligned with WG understanding on this. The contract period ended on 31 January 2021. The key outstanding items concern the value payable to enable the re-establishment of the permanent pitch in the Principality Stadium and the claims relating to sponsors losses. These are provided for in the forecast project out-turn. Blues costs nearing finalisation. within project parameters.	Assistant Director of Finance	Mar-21	1	1	1	Mar-21	Management
Fin02/20 DHH	Finance	Apr-20	Costs exceeding forecast ranges due to unforeseen technical and/or market forces factors	Director of Finance	5	4	20	Oversight arrangements in place at Board level and through the command structure. Expenditure Plans developing controlled through COVID-19 Strategic Gold Command and Director of Operations. Capital and Revenue expenditure to be claimed through WG	Reasonable Assurance	2	2	4	Adequate but more Action Required	WG Funding assumptions and intentions understood	Last material item out to market test. Estimated value is included within forecast project out-turn. Possibility of dispute regarding main contractor costs (immaterial value to overall project) and with regard to WRU sponsor (main risk concerns possibility for legal fees).	Assistant Director of Finance	Mar-21	1	1	1	Mar-21	Management
Fin03/20 DHH	Finance	Apr-20	Damage and alteration to the stadium driving reinstatement cost above current project provision	Director of Finance	5	4	20	Oversight arrangements in place at Board level and through the command structure. Expenditure Plans developing controlled through COVID-19 Strategic Gold Command and Director of Operations. Capital and Revenue expenditure to be claimed through WG. Joint Re-instatement Process operated by UHB and WRU and advised by Mott McDonald in place.	Limited Assurance	2	2	4	Adequate but more Action Required	WG Funding assumptions and intentions understood	Last major out-standing issues concerns the Principality pitch re-instatement which has been professionally estimated and included in forecast out-turn. This item is out to market test.	Assistant Director of Finance	Mar-21	1	1	1	Mar-21	Management
Fin04/20 DHH	Finance	Apr-20	Cost of delays in vacating the stadium leading to consequential claim by the WRU and Cardiff Blues	Director of Finance	5	4	20	Oversight arrangements in place at Board level and through the command structure. Expenditure Plans developing controlled through COVID-19 Strategic Gold Command and Director of Operations. Capital and Revenue expenditure to be claimed through WG	Limited Assurance	1	1	1	Adequate but more Action Required	Agreement of plan and funding with WG	The UHB met its key deadlines to ensure that there was not a breach leading to claims based on delay. The project did incur additional costs to hire the Blues playing and training facilities in January due to weather delays in the re-instatement of the Blues' pitch. These had already been incorporated within the forecasts out-turn as a potential variable. The claim by the WRU in respect of a sponsor is ongoing and is being presented to the UHB Board in February 2021. The treatment of 'consequential' cost and income claim by the WRU and Blues has been discussed with WG with regard to the correct diligence and accounting treatment. This will be the subject of an Accountable Officer letter to be sent from the UHB to WG.	Assistant Director of Finance	Mar-21	1	1	1	Mar-21	Management
Fin05/20 DHH	Finance	May-20	In many instances there is only a letter of intent in place with contractors as opposed to a formal contract	Director of Finance	4	4	16	Oversight arrangements in place at Board level and through the command structure. Expenditure Plans developing controlled through COVID-19 Strategic Gold Command and Director of Operations. Capital and Revenue expenditure to be claimed through WG	Reasonable Assurance	3	2	6	Adequate but more Action Required	Agreement of plan and funding with WG	The ESG contract has been signed by ESG and signed and sealed by the UHB. WG authorisation for the final estimated values for all four main contractors has been secured. Contract negotiations are at an advanced stage for the WRU but held up by the sponsorship issue. The Mott McDonald contract is with Mott McDonald for final agreement. A closure agreement has been agreed with the Blues which will be shortly finalised. It is still the UHB intention to successfully conclude all 4 contracts.	Assistant Director of Finance	Mar-21	1	1	1	Mar-21	Management
Fin06/20 DHH	Finance	Sep-20	Period between egress from the DHH (31 October 2020) and availability of the new Surge Hospital (Mid to late November)	Director of Finance / COO	5	4	20	DHH Programme Board continues with its work concentrating on operational stand by, cost control, decommissioning, reinstatement and egress. DHH Programme Board has reported via SBAR to Management Executive the key egress dates it is working to in conjunction with all partners. On current trajectory there will be a gap between availability of the DHH surge capacity and the new Surge Hospital capacity at UHW. A recommendation has been made to Management Executive that the COO considers emergency capacity to support a surge in COVID admissions during the gap period. The option to extend at the DHH is uncertain and carries significant financial penalty.	Reasonable Assurance	1	1	1	Adequate but more Action Required	Agreement of an internal clinical and operational plan to step up available capacity within the UHB footprint to breach the gap in surge capacity if needed as a result of increased COVID admissions.	Lakeside Wing is operational from December with final capacity to be handed over by the ned of January	DHH Programme Director/Assistant Director of Finance	Sep-20	1	1	1	Mar-21	Management
Fin07/20 DHH	Finance	Oct-20	Failure to deliver new Surge Hospital on time on budget to ready state for operational usage	Director of Finance	4	4	16	A Surge Hospital Programme Board is being established. This partially mirrors the DHH Programme Board which continues to operate effectively. The new Board retains the experience of a number of DHH Programme Board members alongside the new partners. The build project will be led by Capital & Estates alongside the main contractors, Darlows and other cost advisors. It is crucial that the appropriate clinical and operational groups feed into the design and fit out of the new build to enable the initial bed capacity to be fit for purpose as early as possible.	Reasonable Assurance	1	1	1	Adequate but more Action Required	Surge Hospital Programme Board due to convene on 14 Sep 2020	1st Phase (166 beds) of Lakeside Wing delivered on time in November 2020. 2nd Phase on course for similar delivery in February 2021. Generally on budget although NHS accounting processes are causing some concern about capital availability due to the consideration of additional capitalisation of equipment and infrastructure assets transferred from the DHH. These hadn't been taken into account when have bidding for capital funding from Welsh Government.	Director of Planning/Director of Finance	Sep-20	1	1	1	Mar-21	Management



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Risk Owner:- Who is the lead for taking the actions proposed relating to this risk. This should be Divisional Director, Board Secretary, Assistant Director etc.
Director Lead:- Who is the lead Director for this risk.
Assuring Committee:- This is the Committee that will monitor / manage the risk on behalf of the UHB Board or the UHB itself e.g. Quality & Safety Committee, Performance Committee.

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	Consequence score (severity levels) and examples of descriptors				
	1	2	3	4	5
Domains	Negligible	Minor	Moderate	Major	Catastrophic
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Human resources/ organisational development/staffing/ competence	Short-term low staffing level that temporarily reduces service quality (< 1 day)	Low staffing level that reduces the service quality	Late delivery of key objective/ service due to lack of staff Unsafe staffing level or competence (>1 day) Low staff morale Poor staff attendance for mandatory/key professional training	Uncertain delivery of key objective/service due to lack of staff Unsafe staffing level or competence (>5 days) Loss of key staff Very low staff morale No staff attending mandatory/ key professional training	Non-delivery of key objective/service due to lack of staff Ongoing unsafe staffing levels or competence Loss of several key staff No staff attending mandatory training /key professional training on an ongoing basis
Statutory duty/ inspections	No or minimal impact or breach of guidance/ statutory duty	Breach of statutory legislation	Single breach in statutory duty Challenging external recommendations/ improvement notice	Enforcement action Multiple breaches in statutory duty Improvement prohibition notices Critical report	Multiple breaches in statutory duty Prosecution Complete systems change required Severely critical report
Adverse publicity/ reputation	Rumours Potential for public concern	Local media coverage – short-term reduction in public confidence Elements of public expectation not being met	Local media coverage – long-term reduction in public confidence	National media coverage with <3 days service well below reasonable public expectation	National media coverage with >3 days service well below reasonable public expectation, MP/AM concerned (questions in the House/Assembly) Total loss of public confidence
Business objectives/ projects	Insignificant cost increase/ schedule slippage	<5 per cent over project budget Schedule slippage	5–10 per cent over project budget Schedule slippage	Non-compliance with national 10–25 per cent over project budget Schedule slippage Key objectives not met	Incident leading >25 per cent over project budget Schedule slippage Key objectives not met
Finance including claims	Small loss Risk of claim remote	Loss of 0.1–0.25 per cent of budget Claim less than £10,000	Loss of 0.25–0.5 per cent of budget Claim(s) between £10,000 and £100,000	Uncertain delivery of key objective/Loss of 0.5–1.0 per cent of budget Claim(s) between £100,000 and £1 million Purchasers failing to pay on time	Non-delivery of key objective/ Loss of >1 per cent of budget Failure to meet specification/ slippage Loss of contract Claim(s) >£1 million
Service/business interruption	Loss/interruption of >1 hour	Loss/interruption of >8 hours	Loss/interruption of >1 day	Loss/interruption of >1 week	Permanent loss of service or facility
Environmental impact	Minimal or no impact on the environment	Minor impact on environment	Moderate impact on environment	Major impact on environment	Catastrophic impact on environment

Likelihood Score (L)

- What is the likelihood of the consequence occurring?
- The frequency based score is appropriate in most circumstances and is easier to identify. It should be used whenever it is possible to identify the frequency at which a risk is likely to occur.
- The probability score is more appropriate for risks relating to time limited or one-off projects or business objectives

Likelihood Score

Descriptor	1 Rare	2 Unlikely	3 Possible	4 Likely	5 Almost Certain
<u>Frequency</u> How often does it might it happen	This will probably never happen/ recur	Do not expect it to happen / recur but it is possible it may do so	Might happen or recur occasionally	Will probably happen/recur but it is not a persisting issue	Will undoubtedly happen/recur, possibly frequently
<u>Probability</u> Will it happen or not? % chance of not meeting objective	<0.1 per cent	0.1-1 per cent	1 -10 per cent	10-50 per cent	>50 per cent

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Table 3 - Risk Scoring = Consequence x Likelihood (C x L)

Consequence Score	Likelihood Score				
	1 Rare	2 Unlikely	3 Possible	4 Likely	5 Almost certain
5 - Catastrophic	5	10	15	20	25
4 - Major	4	8	12	16	20
3 - Moderate	3	6	9	12	15
2 - Minor	2	4	6	8	10
1 - Negligible	1	2	3	4	5

For grading risk, the scores obtained from the risk matrix are assigned grades as follows

1 - 3 = Low Risk	Quick, easy measures implemented immediately and further action planned for when resources permit
4 - 10 = Moderate Risk	Actions implemented as soon as possible but no later than a year
12 - 16 = High Risk	Actions implemented as soon as possible but no later than six months
20 - 25 = Extreme Risk	Requires urgent action. The UHB Board is made aware and it implements immediate corrective action

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Report Title:	Finance Committee – Terms of Reference						
Meeting:	Finance Committee				Meeting Date:	24 February 2021	
Status:	For Discussion	x	For Assurance		For Approval	x	For Information
Lead Executive:	Director of Corporate Services						
Report Author (Title):	Director of Corporate Services						

Background and current situation:

In line with the UHB's Standing Orders, Terms of Reference for Committees of the Board, should be reviewed on an annual basis.

This report provides Members of the Finance Committee with the opportunity to review the Terms of Reference prior to submission to the Board for approval.

Executive Director Opinion /Key Issues to bring to the attention of the Board/ Committee:

The Terms of Reference for the Finance Committee were last reviewed in February 2020 and approved by the Board in March 2020 therefore, only a few changes have been recommended.

Assessment and Risk Implications (Safety, Financial, Legal, Reputational etc:)

The Terms of Reference for the Finance Committee have been reviewed by the Director of Corporate Governance. There are a limited number of changes to the document, these have been tracked and left in the draft so Committee Members can identify the changes that have been made since approval by the Board in March 2020.

Recommendation:

The Finance Committee is asked to:

APPROVE the changes to the Terms of Reference for the Finance Committee and **RECOMMEND** the changes to the Board for approval.

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Shaping our Future Wellbeing Strategic Objectives

This report should relate to at least one of the UHB's objectives, so please tick the box of the relevant objective(s) for this report

1. Reduce health inequalities		6. Have a planned care system where demand and capacity are in balance	
2. Deliver outcomes that matter to people	x	7. Be a great place to work and learn	x
3. All take responsibility for improving our health and wellbeing		8. Work better together with partners to deliver care and support across care sectors, making best use of our people and technology	
4. Offer services that deliver the population health our citizens are entitled to expect		9. Reduce harm, waste and variation sustainably making best use of the resources available to us	
5. Have an unplanned (emergency) care system that provides the right care, in the right place, first time		10. Excel at teaching, research, innovation and improvement and provide an environment where innovation thrives	

Five Ways of Working (Sustainable Development Principles) considered

Please tick as relevant, click [here](#) for more information

Prevention	x	Long term		Integration		Collaboration		Involvement	
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Equality and Health Impact Assessment Completed:

~~Yes~~ / No / Not Applicable

If "yes" please provide copy of the assessment. This will be linked to the report when published.



Finance Committee

Terms of Reference

Reviewed by Finance Committee: 24th February 2021

Approved by Board : 25th March 2021

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1. Introduction

The Board shall establish a Committee to be known as Finance Committee. The detailed terms of reference and operating arrangements in respect of this Committee are set out below.

2. Constitution and Purpose

The purpose of this Committee is to advise and assure the Board in discharging its responsibilities with regard to its current and forecast financial position, performance and delivery.

The Board has resolved to establish a Finance Committee which will allow appropriate scrutiny and review to a level of depth and detail not possible in Board Meetings in respect of performance relating to:-

- Financial plans and monitoring including delivery of savings programmes
- Scrutiny and monitoring of Financial monthly performance

The Committee will ensure that evidence based and timely interventions are implemented to drive forward improved financial performance thereby allowing the Health Board to achieve the requirements and standards determined for the NHS in Wales.

3. Delegated Powers

The Committee, in respect of its provision of advice and assurance will, and is authorised by the Board to:-

- Review monthly Financial Report prior to submission to the Board
- Monitor, review and scrutinise Cost Reduction Programme and Financial Tracker System for Corporate and Clinical Boards
- Approve and monitor the IMTP financial plan
- Scrutinise the delegated budgets within the budget plan
- Receive assurances with regard to the progress and impact/pace of implementation of Health Boards Cost reduction Programmes/Savings Plan
- Seek assurance on the Financial Planning process and consider Financial Plan proposals
- Scrutinise financial performance and cash management against revenue budgets and statutory duties.
- Scrutinise submissions to be made in respect of revenue or capital funding and the service implications of such changes
- Monitor and review agreed dis-investments
- Review the Board's Scheme of Financial Delegation as and when necessary
- Receive reports arising from financial reviews, including performance and accountability reviews of Corporate and Clinical Boards
- Review the Financial Risk Register

4. Authority

The Committee may investigate or have investigated any activity (clinical and non-clinical) within its terms of reference. It may seek relevant information from any:-

- Employee (and all employees are directed to co-operate with any legitimate request made by the Committee)

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- Other committee, sub-committee or group set up by the Board to assist in the delivery of its functions

May obtain outside legal or other independent professional advice and to secure the attendance of outsiders with relevant experience and expertise if it considers it necessary, in accordance with the Board's procurement, budgetary and other requirements.

May consider and where appropriate, approve on behalf of the Board any policy within the remit of the Committee's business

Will review risks from the Board Assurance Framework that are assigned to the Committee by the Board and advise the Board on the appropriateness of the scoring and mitigating actions in place.

5. Sub-Committees

The Committee may, subject to the approval of the Health Board, establish sub-committees to task and finish groups to carry out on its behalf specific aspects of Committee business.

6. Membership

Members

Chair: Independent member of the Board

Members: A minimum of 3 other Independent member of the Board.

In attendance

Chief Executive
Executive Director of Finance
Chief Operating Officer
Executive Director of Workforce and Organisational Development
Executive Director of Strategic Planning
Executive Nurse Director
Director of Corporate Governance
Deputy Director of Finance

Other Directors/Officers will attend as required by the Committee Chair, as well as any others from within or outside the organisation who the Committee considers should attend, taking into account the matters under consideration at each meeting.

Member Appointments

The membership of the Committee shall be determined by the Chairman of the Board taking account of the balance of skills and expertise necessary to deliver the Committee's remit and subject to any specific requirements or directions made by the Welsh Government.

The Committee will be chaired by the Independent Member for Finance and supported by a Vice Chair who shall also be an Independent Member.

Appointed Independent Members shall hold office on the Committee until such time as it is stood down.

Secretariat

Committee Secretary: as determined by the Director of Corporate Governance.

Support to Committee Members

The Director of Corporate Governance, on behalf of the Committee Chair, shall:

- Arrange the provision of advice and support to Committee Members on any aspect related to the conduct of their role
- Ensure the provision of a programme of development for the Committee members as part of the overall Board Development programme

7. Committee Meetings

Quorum

At least two Independent Members must be present to ensure the quorum of the Committee. This should include either the Chair or the Vice Chair of the Committee. In the interests of effective governance it is expected that a minimum of two Executive Directors will also be in attendance.

Frequency of Meetings

Meetings shall be routinely held on a monthly basis. This will be reviewed on a regular basis.

Withdrawal of individuals in attendance

The Committee may ask any or all of those who normally attend but who are not members to withdraw to facilitate open and frank discussion or particular matters

8. Relationship and Accountabilities with the Board and Its Committees/Groups

Although the Board has delegated authority to the Committee for the exercise of certain functions as set out within these terms of reference, it retains the overall responsibility and accountability for ensuring good financial management for its citizens through the effective governance of the organisation.

The Committee is directly accountable to the Board for its performance in exercising the functions set out in these Terms of Reference.

The Committee, through its Chair and members, shall work closely with the Board's other Committees including Sub-Committee/Advisory Groups to provide advice and assurance to the Board through the:

- Planning and co-ordination of Board and Committee business
- Sharing of information
- In doing so, contributing to the integration of good governance across the organisation, ensuring that all sources of assurance are incorporated into the Board's overall risk and assurance arrangements

The Committee shall embed the Health Board's strategy, corporate goals and priorities through the conduct of the business.

9. Reporting and Assurance Arrangements

The Committee Chair shall:

- Report to each Board meeting on the Committee's key activities via the Chair's report
- Ensure the public minutes of each meeting of the Committee are presented to the Board meeting
- Ensure appropriate escalation arrangements are in place to alert the Board and Welsh Government of any urgent/critical matters that may affect the operation and/or reputation of the Health Board.

The Director of Corporate Governance, on behalf of the Board, shall oversee a process of regular and rigorous self-assessment and evaluation of the Committee's performance and operation.

10. Applicability of Standing Orders to Committee Business

The requirements for the conduct of business as set out in the Standing Orders are equally applicable to the operation of the Committee, except in the following areas:

- Quorum

11. Review

These terms of reference and operating arrangements shall be reviewed annually by the Committee and any changes recommended to the Board for approval.

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Report Title:	Finance Committee – Annual Workplan 2021-22						
Meeting:	Finance Committee				Meeting Date:	24 February 2021	
Status:	For Discussion		For Assurance		For Approval	x	For Information
Lead Executive:	Director of Corporate Governance						
Report Author (Title):	Director of Corporate Governance						

Background and current situation:

The purpose of the report is to provide Members of the Finance Committee with the opportunity to review the Finance Committee Work Plan 2021/22 prior to presentation to the Board for approval.

The work plan for the Committee should be reviewed on an annual basis to ensure that all areas within its Terms of Reference are being delivered. The Plan also includes areas of development suggested by the Committee Chair.

Executive Director Opinion /Key Issues to bring to the attention of the Board/ Committee:

The work plan for the Finance Committee has been developed based upon the requirements set out in its Terms of Reference (also on the agenda). It ensures that the Committee will advise and assure the Board and the Accountable Officer on whether effective governance and assurance arrangements are in place. The Terms of Reference are also in line with standards of Good Governance determined by the NHS Wales.

Recommendation:

The Finance Committee is asked to:

REVIEW the Work Plan 2021/22;

APPROVE the Work Plan 2021/22;

RECOMMEND approval to the Board.

Shaping our Future Wellbeing Strategic Objectives

This report should relate to at least one of the UHB's objectives, so please tick the box of the relevant objective(s) for this report

1. Reduce health inequalities	x	6. Have a planned care system where demand and capacity are in balance	x
2. Deliver outcomes that matter to people	x	7. Be a great place to work and learn	x
3. All take responsibility for improving our health and wellbeing	x	8. Work better together with partners to deliver care and support across care	x

										sectors, making best use of our people and technology	
4.	Offer services that deliver the population health our citizens are entitled to expect	x		9.	Reduce harm, waste and variation sustainably making best use of the resources available to us					x	
5.	Have an unplanned (emergency) care system that provides the right care, in the right place, first time	x		10.	Excel at teaching, research, innovation and improvement and provide an environment where innovation thrives					x	
Five Ways of Working (Sustainable Development Principles) considered Please tick as relevant, click here for more information											
Prevention	x	Long term	x	Integration	x	Collaboration	x	Involvement	x		
Equality and Health Impact Assessment Completed:		Yes / No / Not Applicable If “yes” please provide copy of the assessment. This will be linked to the report when published.									

Finance Committee Work Plan 2021-22													
A -Approval D- discussion I - Information	Exec Lead	28-Apr	26-May	30-Jun	28-Jul	25-Aug	29-Sep	27-Oct	24-Nov	29-Dec	26-Jan	23-Feb	30-Mar
Agenda Item													
Financial Report	CP	D	D	D	D	D	D	D	D	D	D	D	D
Cost Reduction Programme	CP	D	D	D	D	D	D	D	D	D	D	D	D
Tracker System for Corporate and Clinical Boards	CP/SC	D	D	D	D	D	D	D	D	D	D	D	D
IMTP Financial Plan	CP									D			
Clinical Board Escalation	SC	D	D	D	D	D	D	D	D	D	D	D	D
Review of Financial Risk Register	CP	D	D	D	D	D	D	D	D	D	D	D	D
Committee Development Items													
Next Year's Financial Plan (including building blocks and assumptions underpinning it)	RT/CP							D					
Allocation formulas and funding	RT/CP	D											
Contracting and commissioning with neighbouring Health Boards	RT/CP			D									
WHSSC	RT/CP					D							
Costing and Benchmarking	RT/CP									D			
Finance Committee Governance													
Annual Work Plan	NF											A	
Self assessment of effectiveness	NF	D											
Review Terms of Reference	NF											A	
Produce annual Finance Committee Annual Report	NF											A	
Minutes of Finance Committee Meeting	NF	A	A	A	A	A	A	A	A	A	A	A	A
Action log of Finance Committee Meeting	NF	D	D	D	D	D	D	D	D	D	D	D	D

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THE WELSH GOVERNMENT FINANCIAL COMMENTARY

FINANCIAL POSITION FOR THE TEN MONTH PERIOD ENDED 31st JANUARY 2021

INTRODUCTION

The Welsh Government wrote to the UHB on 19th March 2020 to confirm that whilst the UHB had an approvable plan, it had paused the IMTP process for an indefinite period so that organisations could focus on the challenges of COVID 19.

At month 10, the UHB is reporting an underspend of £0.208m against this plan. During the 10 months to the end of January the UHB incurred net expenditure of £124.492m relating to the management of COVID 19 which is offset by Welsh Government COVID 19 funding leaving an operating surplus of £0.208m.

The UHB continues to progress its plans and is forecasting a breakeven year end position based upon the resource assumptions set out in NHS Wales Operating Framework 2020/21 for Q3 and Q4.

BACKGROUND

The Health Board agreed and submitted its 2020/21 – 2022/23 IMTP to Welsh Government at the end of January 2020 for its consideration. A summary of the submitted plan is provided in Table 1.

Table 1: 2020/21 IMTP

	2020/21 IMTP £m
Prior Year Plan	(4.0)
Adjustment for non recurrent items in previous year	(7.5)
b/f underlying deficit	(11.5)
Net Allocation Uplift (including LTA inflation)	36.2
Cost Pressures	(50.7)
Investments	(3.0)
Recurrent Cost Improvement Plans 3%	25.0
Non Recurrent Cost Improvement Plans 0.5%	4.0
Planned Surplus/(Deficit) 2020/21	0.0

These financial monitoring returns have been prepared against the UHB's submitted IMTP which includes a balanced position for 2020/21. This report details the financial position of the UHB for the period ended 31st January 2021. The UHB has separately identified non COVID 19 and COVID 19 expenditure against its submitted plan in order to assess the financial impact of COVID 19.

A full commentary has been provided to cover the tables requested for the month 10 financial position.

The response to the queries raised in the month 9 financial monitoring returns is set out in an attachment to this commentary.

MOVEMENT OF OPENING FINANCIAL PLAN TO FORECAST OUTTURN (TABLE A)

Table A sets out the financial plan and latest position at month 10 for which the following should be noted:

- LTA inflation that was passed to the UHB from other Health Boards;
- The breakeven financial forecast is dependent upon LTA block arrangements continuing for the rest of the financial year.
- The UHBs £29m 2020/21 savings target was established before the implications of managing COVID 19 were worked through. COVID 19 is adversely impacting on the UHB savings programme with substantial underachievement against the annual savings plan. This is unlikely to improve due to the ongoing impact of the COVID 19 pandemic;
- The forecast position reflects the assessed COVID 19 costs in Table B3;
- The additional forecast costs are being supported by Welsh Government COVID 19 funding as per the resource planning assumptions set out by WG and the assumptions included in the UHB Q3 Q4 plan;
- Some of the identified savings schemes have a larger full year impact;
- The forecast underlying deficit has moved from a planned £4m as per the IMTP to £25.3m due to slippage against the recurrent saving target.

UNDERLYING POSITION (TABLE A1)

This table sets out the opening and forecast underlying financial position of the UHB.

The opening position was an underlying deficit of £11.5m and if the plan is fully delivered this would reduce to £4.0m by the year end. The achievement of this is very much dependent upon delivering the full year impact of 2020/21 savings schemes. The latest assessment is that as a result of the impact of COVID 19 the forecast delivery of savings

schemes remains at circa £21.3m less than planned and this would increase the underlying deficit to £25.3m.

OVERVIEW OF KEY RISKS & OPPORTUNITIES (TABLE A2)

Table A2 reflects the forecast contained in Table B3. This has been updated this month and will continue to be reviewed on a monthly basis.

The forecast of revenue costs outlined includes the cost of a mass COVID vaccination programme where the forecast 2020/21 costs have moved from £5.155m to £5.720m in month.

The forecast cost of Local Authority provided Tracing services (part of TTP) fell in month by £0.418m from £7.422m to £7.004m. The UHB forecast includes the assumption that Welsh Government will recover any excess funding where there is a legitimate revision of the forecast costs. The excess funding is estimated at £0.418m at month 10 and the UHB forecast is expected to be updated in the Month 11 submission, so that a resource limit adjustment can be actioned before the end of March.

The UHBs estimate of its 2020/21 annual leave provision remain unchanged at £9.713m. This equates to an average of 4 annual leave days and is an increase of £8.798m on 2019/20 (£0.915m provided). The UHB has therefore included anticipated income of £8.798m in Table A and this is summarized below:

Staff Group	Number of Employees	Estimated 2020/21 Annual Leave accrual £'000s	2019/20 Annual Leave accrual £'000s	Increase in Annual Leave accrual included in Table B 3 £'000s	Average Days
Administrative, Clerical & Board Members	2,691	1,163	110	1,053	3
Medical & Dental	1,470	4,466	421	4,045	8
Nursing & Midwifery Registered	4,726	1,682	158	1,524	2
Prof Scientific & Technical	893	462	43	418	2
Additional Clinical Services	3,233	649	61	588	2
Allied Health Professionals	1,096	515	48	466	2
Healthcare Scientists	536	407	38	369	4
Estates & Ancillary	1,363	369	35	335	2
Students	20		0	0	
Total	16,028	9,713	915	8,798	4

The cost impact has been included in Table B3.

In arriving at this provision, a combination of local systems, service manager and business partner local knowledge and professional judgement has been used.

It is important to note that this is the UHBs best estimate at this time and is an area of uncertainty due to the staffing pressures that the service is under and the unprecedented flexibility being given to staff to carry forward untaken leave and the uncertainty that that brings. The actual figure will not be known until the sample data, upon which the accrual will be based, is collected and costed at month 12. This therefore is a key area of uncertainty in the financial forecast and is reflected as both a risk and an opportunity.

ACTUAL YEAR TO DATE (TABLE B)

Table B confirms the year to date surplus of £0.208m and reflects the analysis contained in the annual operating plan in Table A. A Summary of the surplus of £0.208m for the year to date is shown in Table 2.

Table 2: Summary Financial Position for the period ended 31st Jan 2021

	Month 1 £m	Month 2 £m	Month 3 £m	Month 4 £m	Month 5 £m	Month 6 £m	Month 7 £m	Month 8 £m	Month 9 £m	Month 10 £m	Total £m
COVID 19 Additional Expenditure	38.438	17.290	5.330	6.565	10.597	7.939	8.561	8.776	11.877	12.114	127.487
COVID 19 Non Delivery of Savings Plans	2.118	2.150	2.056	2.094	1.752	(1.704)	1.960	1.946	1.944	2.579	16.895
COVID 19 Reductions in Planned Expenditure	(2.522)	(4.241)	(2.921)	(1.626)	(1.885)	(0.965)	(1.230)	(0.299)	(1.234)	(1.418)	(18.341)
COVID 19 Release of Planned Investments	0.000	(0.168)	(0.679)	(0.089)	(0.244)	(0.142)	0.044	(0.142)	(0.031)	(0.098)	(1.549)
Net Expenditure Due To COVID 19	38.034	15.030	3.786	6.944	10.220	5.129	9.335	10.281	12.556	13.177	124.492
Operational position (Surplus) / Deficit	0.191	(0.048)	(0.204)	0.244	(0.361)	(0.094)	(0.091)	(0.099)	0.158	0.095	(0.208)
Welsh Government COVID 19 funding received			(11.016)	(0.306)	(34.950)	(32.871)	(9.335)	(10.281)	(12.556)	(13.177)	(124.492)
Financial Position (Surplus) / Deficit	38.225	14.982	(7.434)	6.882	(25.091)	(27.836)	(0.091)	(0.099)	0.158	0.095	(0.208)

The additional COVID 19 expenditure in the 10 months to the end of January was £127.487m. Within this, the costs of the Dragon's Heart Hospital are significant, especially the set up costs. At month 10 additional costs of £53.797m related to the Dragon's Heart Hospital (DHH). There was also £73.690m of other COVID 19 related additional expenditure.

COVID 19 is also adversely impacting on the UHB savings programme with underachievement of £16.865m against the month 10 target. Further improvement is not anticipated due to the COVID 19 pandemic.

Elective and other planned work has been impacted during this period as part of the UHB response to COVID 19 and this has seen a £18.341m reduction in planned expenditure.

The UHB has also seen slippage as a commissioner of £1.549m on the WHSSC commissioning plan due to impact of COVID 19.

The net expenditure due to COVID 19 is £124.492m. This is matched by the additional Welsh Government funding outlined in the table 3 below:

Table 3: Welsh Government COVID Funding supporting the position as at 31st January 2021

Welsh Government COVID Funding	£m
Dragons Heart	(51.597)
Allocation share 13.5% of £371.4m	(38.444)
Reflecting COVID Workforce months 1-3	(11.016)
LA TTP	(4.278)
PPE	(7.174)
UHB TTP	(2.061)
NHS and jointly commissioned packages of care	(3.340)
Flu vaccine extension	(0.266)
Transformation / Discharge	(1.251)
Mental Health Services	(0.503)
Support to Voluntary Sector Mental Health Service Provision	(0.100)
GMS DES	(0.226)
COVID vaccination programme	(1.983)
Additional Pharmacy Allocation	(0.666)
Urgent & Emergency Care Funding	(1.587)
Total funding received / assumed £m	(124.492)

The UHB also has a small operating underspend of £0.208m leading to a net reported surplus at month 10.

PAY AND AGENCY (TABLE B2)

The UHB has recorded agency expenditure of £10.595m for the 10 months to the end of January 2021. The majority of agency expenditure relates to nursing where expenditure of £7.635m is reported. £4.698m of the cumulative agency expenditure has been incurred to provide cover in respect of COVID 19. It is assumed that agency cost will broadly continue at the level established at month 10 for the remainder of the year.

COVID 19 ANALYSIS (TABLE B3)

The UHB continues to progress its plans and is forecasting a breakeven year end position based upon the resource assumptions set out in NHS Wales Operating Framework 2020/21 for Q3 and Q4.

The Financial forecast is based on the UHB COVID “central” scenario as detailed in the Q3/Q4 plan.

At month 10 the UHB is forecasting net expenditure due to COVID-19 to be £161.947m. This forecast now includes the **estimated** cost of the additional annual leave accrual. The COVID year-end forecast position is breakeven following receipt/confirmation of £161.947m Welsh Government (WG) funding which includes Urgent and Emergency Care funding. This is summarised in the following table:

Table 4: Summary of Forecast COVID 19 Net Expenditure

	Forecast Year-End Position £m
COVID 19 Additional Expenditure	165.455
COVID 19 Non Delivery of Savings Plans	20.365
COVID 19 Reductions in Planned Expenditure	(20.731)
COVID 19 Release of Planned Investments	(3.141)
Net Expenditure Due To COVID 19	161.947
Welsh Government COVID funding received / assumed	(161.947)
Net COVID 19 Forecast Position (Surplus) / Deficit £m	0.000

- The forecast position reflects the assessed COVID 19 costs included within the MDS;
- It is assumed additional forecast costs will be supported by Welsh Government COVID 19 funding and the UHBs capitation share of both the Welsh Government Sustainability fund and Urgent and Emergency Care fund.
- The current forecast includes the forecast cost of the mass COVID vaccination programme which is expected to be delivered in 2020/21.

This forecast includes funding received/assumed from Welsh Government totaling £161.947m as outlined below:

Table 5: Welsh Government COVID Funding supporting the forecast year end position as at 31st January 2021

Welsh Government COVID & Urgent & Emergency Funding	£m
Dragons Heart	(55.740)
Allocation share 13.5% of £371.4m	(50.100)
Reflecting COVID Workforce months 1-3	(11.016)
LA TTP	(7.004)
PPE	(7.965)
UHB TTP	(2.882)
NHS and jointly commissioned packages of care	(4.033)
Independent sector provision (Spire)	(2.237)
Flu vaccine extension	(0.363)
Transformation / Discharge	(1.251)
Mental Health Services	(0.503)
Support to Voluntary Sector Mental Health Service Provision	(0.200)
GMS DES	(0.226)
COVID vaccination programme	(5.720)
Urgent & Emergency Care Funding	(3.243)
Additional Pharmacy Allocation	(0.666)
Additional Annual Leave Accrual	(8.798)
Total funding received / assumed	(161.947)

The key financial planning assumptions are:

Dragons Heart Hospital

Within this forecast the Dragon's Heart Hospital costs are now assessed at £57.958m with a further £2.368m capital costs. The revenue cost of £57.958m represents set-up, decommissioning and consequential losses costs of £55.740m and running costs of £2.218m. The UHB continues to work to maximise value for money in the remaining occupancy, removal and reinstatement phases of the project and is hopeful that this will continue to reduce the overall cost of the project.

Dragons Heart Hospital consequential loss compensation costs for the WRU and Cardiff Blues of £2.605m are included in the 2020/21 forecast. These costs represent the best forecast that can be modelled at this time for events that might reasonably have been held at the Principality Stadium and Cardiff Arms Park in the period May 2019 to January 2020 but cannot be due to the continued occupancy of the Dragon's Heart Hospital to 10th November 2020. The forecast includes £6.914m of decommissioning costs for the DHH including reinstatement of the stadium.

COVID Surge Capacity / Lakeside Wing

The UHB developed alternative plans which were approved by Welsh Government to establish a facility for 400 beds surge capacity on the UHW site – Lakeside Wing. The UHB's bed capacity plan maintains some of the initial bed expansion created in the UHB's GOLD capacity plan (wards in Barry and St David's Hospital as well as the conversion of a physiotherapy area at UHW), but some of the beds originally identified as conversion to COVID 19 beds are required as the UHB brings back on line more non-COVID 19 activity.

Aligned to the COVID "central" scenario, the forecast includes additional staffing costs relating to additional COVID capacity at UHW, UHL and St. David's (166 beds).

Additional workforce requirements relating to the utilisation of a further 116 beds within the Lakeside wing would need to be reviewed looking at utilisation of staff already in post, temporally redirecting / redeploying staff from acute non ward areas coupled with the availability of bank and agency staff if this additional surge capacity was required.

Resuming Non-Covid Activity

Throughout the pandemic the UHB has maintained core essential services with the prioritisation of need based upon clinical-stratification rather than

time-based stratification. Given the significant uncertainty in the current operating environment, it is extremely difficult to forecast activity with any degree of certainty

As well as maintaining essential services the UHB has begun to re-introduce more routine services where it is safe to do so and plans to keep doing this through the next two months.

The UHB has been able to achieve this through:

- Establishment of Protected Elective Surgery Units ('Green zones') in UHW and UHL;
- Use of Private Hospital capacity;
- A refreshed Outpatients Transformation Programme, clinically led across primary and secondary care.

The reductions in non pay costs due to reduced elective capacity is now assessed and forecast to be £20.731m over the year. This included activity steadily increasing throughout quarter 3 aligned to the COVID "central" scenario through the use of established green zones at UHW and UHL but not returning to pre-COVID levels. The quarter 4 position is constantly being reviewed given the impact of the 2nd COVID wave.

At the beginning of the COVID 19 pandemic, the UHB reached an early agreement with Spire Healthcare to enable patients with non-complex cancer and other urgent conditions to receive treatment at Spire's Cardiff hospital. This allowed the UHB extra capacity to care for COVID 19 patients on its main sites, in particular to enable space for regional services.

As COVID 19 cases continue to increase within the community with the move deeper into a second wave, the continued use of the independent sector remains a key dependency for the UHB if it is to continue to plan for stability and continue to deliver the levels of non COVID 19 activity which have been achieved to date during the pandemic.

Costs of Spire /St. Joseph's are included in the forecast to the 31st of March totaling £2.237m. Funding up until 31st March has now been confirmed by Welsh Government.

Regional Test, Trace and Protect (TTP)

Working with its local authority partners the UHB has established its TTP service as one of the key pillars to the safe releasing of lockdown measures. The contact tracing service is hosted by Cardiff Council on behalf of the three organisations; Contact Tracers and Contact Advisors are managed in teams by the Local Authority.

The TTP service went live on 1st June 2020. The forecast includes TTP costs (separately identified on TTP template) of £9.880m. This includes Local Authority costs of £7.004m and Heath Board TTP costs totalling £2.876m.

In relation to COVID tracing, it is noted that Welsh Government funding will now be recovered where there is a legitimate revision of the forecast costs.

Enhanced Flu Vaccination Programme

The costing of the programme is based on fees payable to GPs as this is the main delivery route for immunisations. The estimated cost has been revised downwards to £0.363m.

COVID Vaccination Programme

The forecast of costs outlined include the cost of a mass COVID vaccination programme which are assessed at £1.983m for the year to date and £5.720m in total to the end of March. These costs are matched by an equivalent additional income assumption.

The costs are shown in table B3 as directed. The forecast pay costs are all shown within lines reference 3-10 until more detail of recruitment becomes available for future months when pay will then be analysed over the relevant pay line.

Personal Protective Equipment

At month 10 forecast costs are assessed to be £8.645m.

Urgent and Emergency Care Funding

The UHB continues to shape its unscheduled care plans around the goals of the national urgent and emergency care framework and specifically the four priority areas which the unscheduled care board have identified for quarter 3-4:

1. 111 / contact first models to enable patients with urgent care needs to be signposted to the right place, first time.
2. 24/7 same day / urgent primary care models of care to enable people to access care in their local community, preventing unnecessary attendance at Emergency Departments and admission to hospital.
3. Ambulatory emergency care to enable patients to safely bypass the Emergency Department and prevent unnecessary admission.
4. Embedding the four discharge to recover then assess pathways schemes, to prevent unnecessary admission and enable a home first approach to improve experience and outcome.

Funding has been confirmed within the forecast tolling £3.243m through the Urgent and Emergency Care Fund.

- £1.350m allocated to RPB for discharge to recover and assess pathways
- £0.423m for urgent primary care centres
- £0.978m for CAV247
- £0.492m SDEC/AEC

Savings Programme 2020-21 (TABLE C, C1 & C2)

The assessed slippage against the UHB £29m savings plan is forecast to be £20.365m and this includes the release of non-recurrent opportunities. A number of the UHB's high impact schemes were based on reducing bed capacity, improving flow coupled with workforce efficiencies and modernisation. It is not anticipated that significant progress will be made to improve this position until the pandemic passes. However, the UHB continues to identify and maximise all potential savings opportunities available. Schemes that are continuing to develop and progress include procurement and medicines management.

Financial Risks and Uncertainties

The financial plan sets out the UHBs best assessment of income and costs based upon alignment of capacity, activity, service and finances of the COVID "central" scenario.

Dependent upon the scale of a second COVID wave, further mitigating actions and identification of financial opportunities may be required to manage these and other risks to support system resilience.

INCOME/EXPENDITURE ASSUMPTIONS (TABLE D)

LTA Heads of Agreements have been agreed and signed with the five Health Boards (Swansea Bay University, Cwm Taf Morgannwg, Powys, Hywel Dda, Aneurin Bevan) with which the UHB holds contracts. In addition, LTA Heads of Agreements have been agreed and signed off with WHSSC and Velindre.

INCOME ASSUMPTIONS 2020/21 (TABLE E)

Table E outlines the UHB's 2020/21 resource limit.

Similar to practice in previous years, the UHB forecast continues to exclude £1.028m of recurrent expenditure which has arisen following a change in the accounting treatment of UHB PFI schemes under International Financial Reporting Standards (IFRS). The UHB is assuming that Welsh Government will continue to provide resource cover for this.

BALANCE SHEET - STATEMENT OF FINANCIAL POSITION (TABLE F)

The opening balances at the beginning of April 2020 reflect the closing balances in the 2019/20 Annual Accounts approved by the UHB's Board.

The increase in carrying value of property, plant & equipment reflects the high level of capital investment during 2020/21 in particular in relation to COVID 19 schemes.

Overall trade debtors have increased by £36.8m since the start of the year. Amounts due from the Welsh Risk Pool in respect of clinical negligence have increased by £11m since the start of the year. In addition to this NHS invoice accruals have increased by £18.0m and £5m related to the timing of payments due from Cardiff Council in respect of the pooled CHC Fund.

During January there was a £1.2m increase in the overall carrying value of debtors. £2m related to the timing of payments due from Cardiff Council in respect of the pooled CHC Fund.

The value of Trade and other payables has decreased by around £20.6m since the start of the year. This mainly relates to a significant decrease in the levels of trade and NHS creditors compared to the year end.

The carrying value of trade creditors increased by £17.2m in January largely reflecting the increased levels of trade, capital and NHS creditors in month.

The forecast balance sheet reflects the UHB's latest non cash estimates (M10) and its anticipated capital funding.

CASH FLOW (TABLE G)

The closing cash balance at the end of January was £5.223m. The UHB is now predicting a positive cash balance at the end of 2020/21 in line with the improved financial forecast.

CAPITAL SCHEMES (TABLES I, J & K)

Capital progress for the year to date was satisfactory with net expenditure to the end of January being 78% of the UHB's approved Capital Resource Limit.

Planned expenditure for the year reflects the latest CRL received from Welsh Government dated 8th February, 2021.

Attention is drawn to the following figures shown in Table I:

1. The forecast overspend ascribed to the Rookwood Hospital Replacement Scheme repays funding drawn down but not spent in previous years, this is managed within the discretionary forecast.
2. The forecasted £0.812m overspend relating to Green and Amber relates to the unapproved funding on the CRL. This is currently assumed to be managed within the discretionary forecast but without the remaining approval the containment of capital costs within the CRL continues to be at risk.

All other schemes are in line with annual forecast. In month variances are as a result of phasing of schemes impacted by COVID 19 delays / brought forward works.

Additional funding has been allocated to support the response to COVID 19 and the UHBs CRL has been updated to reflect this.

Included within the other schemes section is the digital element of the Mass Vaccination Programme. The works costs on the short term leased premises is assumed to be revenue in nature.

AGED WELSH NHS DEBTORS (TABLE M)

At the 31st January 2021 there were fourteen invoices raised by the UHB against other Welsh NHS bodies which had been outstanding for more than 17 weeks. One invoice has since been paid. The thirteen outstanding invoices all relate to Cwm Taf.

OTHER ISSUES

The financial information reported in these monitoring returns aligns to the financial details included within the Finance Committee and Board papers. These monitoring returns will be taken to the 24th February 2021 meeting of the Finance Committee for information.

CONCLUSION

The Welsh Government wrote to the UHB on 19th March 2020 to inform it whilst it had an approvable plan, it had paused the IMTP process for an indefinite period so that organisations could focus on the challenges of COVID 19.

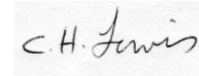
The reported position includes the cost of plans developed to manage the impact of COVID 19 where the additional net costs are £124.492m for the period to date. Following confirmation of the NHS Wales Operating Framework for quarter 3 / quarter 4 2020/21 these costs are assessed to be fully funded as per the planning assumptions.

The UHB's is reporting a small operational surplus of £0.208m at month 10 and is forecasting a breakeven position at year end.



.....
LEN RICHARDS
CHIEF EXECUTIVE

11th February 2021



.....
CHRIS LEWIS
INTERIM DIRECTOR OF
FINANCE

11th February 2021

Table A - Movement of Opening Financial Plan to Forecast Outturn

This Table is currently showing 0 errors

Line 12 should reflect the corresponding amounts included within the latest IMTP/AOP submission to WG
Lines 1 - 12 should not be adjusted after Month 1

	In Year Effect	Non Recurring	Recurring	FYE of Recurring
	£'000	£'000	£'000	£'000
1 Underlying Position b/fwd from Previous Year - as per 3 year plan (Surplus - Positive Value / Deficit - Negative Value)	-11,500	0	-11,500	-11,500
2 New Cost Pressures - as per 3 year plan (Negative Value)	-53,639	-1,867	-51,772	-51,772
3 Opening Cost Pressures	-65,139	-1,867	-63,272	-63,272
4 Welsh Government Funding (Positive Value)	31,622	1,866	29,756	29,756
5 Identified Savings Plan (Positive Value)	10,512	1,376	9,136	9,136
6 Planned Net Income Generated (Positive Value)	239	20	219	219
7 Planned Accountancy Gains (Positive Value)	43	43	0	0
8 Planned Profit / (Loss) on Disposal of Assets	0	0	0	0
9 Planned Release of Uncommitted Contingencies & Reserves (Positive Value)	0	0		
10 Provider Income (LTA/SLA)	4,520	0	4,520	4,520
11 Planning Assumptions still to be finalised at Month 1	18,202	2,561	15,641	15,641
12 IMTP / Annual Operating Plan	0	4,000	-4,000	-4,000
13 Reversal of Planning Assumptions still to be finalised at Month 1	-18,202	-2,561	-15,641	-15,641
14 Month 1 Planned Savings - Forecast Underachievement Due to Covid-19	-8,508	-926	-7,582	-7,285
15 Month 1 Planned Savings - Other Forecast (Underachievement) / Overachievement	1	-64	65	4
16 Additional In Year Identified Savings - Forecast (Positive Value)	3,017	1,394	1,622	1,711
17 Additional In Year & Variance from Planned Net Income Generated (Positive Value)	-119	23	-142	-120
18 Additional In Year & Variance from Planned Accountancy Gains (Positive Value)	3,451	3,451	0	0
19 Additional In Year & Variance from Planned Profit / (Loss) on Disposal of Assets	0	0		
20 Release of Previously Committed Contingencies & Reserves (Positive Value)	0	0		
21 Additional In Year Welsh Government Funding (Positive Value)	0	0		
22 Additional In Year Welsh Government Funding Due To Covid-19 (Positive Value)	161,948	161,948		
23 Operational Expenditure Cost Increase Due To Covid-19 (Negative Value)	-165,577	-165,577		
24 Planned Operational Expenditure Cost Reduction Due To Covid-19 (Positive Value)	20,731	20,731		
25 (Positive Value)	3,141	3,141		
26 Net In Year Operational Variance to IMTP/AOP (material gross amounts to be listed separately)	-1	-1		
27 Urgent & Emergency Care Funding	0	0		
28 WRP Risk Share	-658	-658		
29 Cost Pressure Reserve - Medicines	658	658		
30 Additional In Year & Variance from Planned Net Income Generated (Positive Value)	119	119		
31	0	0		
32	0	0		
33	0	0		
34	0	0		
35	0	0		
36	0	0		
37	0	0		
38	0	0		
39	0	0		
40 Forecast Outturn (- Deficit / + Surplus)	0	25,677	-25,677	-25,331

	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	YTD	In Year Effect
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
1	-958	-958	-958	-958	-958	-958	-958	-958	-958	-958	-958	-958	-9,583	-11,500
2	-4,470	-4,470	-4,470	-4,470	-4,470	-4,470	-4,470	-4,470	-4,470	-4,470	-4,470	-4,470	-44,699	-53,639
3	-5,428	-5,428	-5,428	-5,428	-5,428	-5,428	-5,428	-5,428	-5,428	-5,428	-5,428	-5,428	-54,283	-65,139
4	2,783	2,733	2,752	2,648	2,646	2,592	2,623	2,623	2,535	2,552	2,552	2,584	26,486	31,622
5	401	401	450	934	948	954	977	977	1,129	1,102	1,102	1,136	8,274	10,512
6	19	19	19	24	20	20	20	20	20	20	20	20	199	239
7	0	0	0	0	0	43	0	0	0	0	0	0	43	43
8													0	0
9													0	0
10	377	377	377	377	377	377	377	377	377	377	377	377	3,767	4,520
11	1,849	1,899	1,831	1,446	1,437	1,443	1,432	1,432	1,367	1,378	1,378	1,311	15,513	18,202
12	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	-1,849	-1,899	-1,831	-1,446	-1,437	-1,443	-1,432	-1,432	-1,367	-1,378	-1,378	-1,311	-15,513	-18,202
14	-102	-80	-228	-620	-1,309	-746	-809	-807	-972	-922	-944	-969	-6,595	-8,508
15	-152	-199	-101	-126	577	0	0	-1	1	0	0	0	0	1
16	204	159	148	259	326	224	215	318	234	299	291	341	2,385	3,017
17	-14	6	-13	-16	-15	-6	7	-13	-13	-13	-13	-13	-93	-119
18	0	0	0	0	239	3,614	-2	34	157	-591	0	0	3,451	3,451
19													0	0
20													0	0
21													0	0
22			11,016	306	35,022	32,799	9,335	10,281	12,556	13,178	13,827	23,630	124,492	161,948
23	-38,440	-17,289	-5,330	-6,564	-11,077	-7,460	-8,561	-9,417	-11,873	-12,101	-14,092	-23,374	-128,111	-165,577
24	2,522	4,240	2,921	1,627	1,885	965	1,230	299	1,234	1,418	1,501	888	18,342	20,731
25	0	168	679	89	244	142	-44	142	31	98	796	797	1,549	3,141
26	-395	-89	172	-391	636	-252	151	629	-158	-95	-104	-105	207	-1
27													0	0
28												-658	0	-658
29												658	0	658
30								66	13	13	13	13	93	119
31													0	0
32													0	0
33													0	0
34													0	0
35													0	0
36													0	0
37													0	0
38													0	0
39													0	0
40	-38,225	-14,982	7,433	-6,882	25,091	27,836	91	99	-158	-95	-104	-104	208	0

Bricknell Helen
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Table A2 - Overview Of Key Risks & Opportunities		FORECAST YEAR END	
		£'000	Likelihood
Opportunities to achieve IMTP/AOP (positive values)			
1	Red Pipeline schemes (inc AG & IG)		
2	Potential Cost Reduction		
3	Total Opportunities to achieve IMTP/AOP	0	
Risks (negative values)			
4	Under delivery of Amber Schemes included in Outturn via Tracker		
5	Continuing Healthcare		
6	Prescribing		
7	Pharmacy Contract		
8	WHSSC Performance		
9	Other Contract Performance		
10	GMS Ring Fenced Allocation Underspend Potential Claw back		
11	Dental Ring Fenced Allocation Underspend Potential Claw back		
12	Independent sector provision - Quarter 4	(2,237)	Low
13	Annual leave accrual	(2,000)	Medium
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26	Total Risks	(4,237)	
Further Opportunities (positive values)			
27	COVID 19 costs	2,000	Low
28	Annual leave accrual	2,000	Medium
29			
30			
31			
32			
33			
34	Total Further Opportunities	4,000	
Current Reported Forecast Outturn		0	
IMTP / AOP Outturn Scenario		0	
Worst Case Outturn Scenario		(237)	
Best Case Outturn Scenario		4,000	

Cardiff & Vale ULHB

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Period : Jan 21

Table B3 - COVID-19 Analysis

A - Additional Expenditure

	1	2	3	4	5	6	7	8	9	10	11	12	Total YTD	Forecast
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	£'000	year-end position
REF	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
1	Enter as positive values													
2	Pay (Additional costs due to CF19)													
3	Establishment & Bank Additional Hours:													
4	69	156	235	265	206	227	118	129	217	348	478	463	1,717	2,696
5	599	1,084	1,499	1,146	1,131	760	832	864	901	1,333	1,252	1,304	10,199	12,663
6	181	346	434	452	446	362	446	395	463	1,144	1,473	1,344	4,441	8,163
7	1	49	53	44	35	19	26	19	34	50	32	32	330	384
8	179	305	338	469	379	312	231	367	693	958	1,077	1,053	4,243	6,372
9	34	195	193	192	117	87	74	113	195	193	196	198	1,299	1,664
10	19	18	18	132	4	(1)	0	0	0	0	3	2	24	30
11	361	804	474	325	393	339	236	219	223	379	416	479	3,694	4,962
12	1,363	3,189	3,151	2,819	2,662	1,831	1,965	2,285	3,047	4,405	4,834	4,877	25,674	36,385
13	Agency:													
14	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	0	0	18	12	0	0	0	0	0	0	0	0	39	30
16	238	463	364	382	402	316	441	326	397	374	424	424	3,603	4,596
17	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	335	554	527	558	467	480	499	308	426	393	519	538	4,696	5,752
22	Returners (Provide WTE to the right):													
23	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	29	29	23	17	8	4	3	4	5	4	5	5	128	134
25	28	38	9	3	8	7	3	8	10	10	10	10	110	130
26	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	55	57	32	19	16	11	8	9	15	14	15	15	235	264
32	Students (Provide WTE to the right):													
33	77	112	150	(113)	7	1	0	0	0	0	0	0	234	234
34	0	147	79	44	9	0	0	0	0	0	0	0	197	197
35	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	0	579	880	559	110	62	16	8	5	14	40	40	1,933	2,813
37	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	77	808	727	490	153	89	41	35	17	23	49	40	2,533	2,615
41	Other Temp Staff (Provide WTE to the right):													
42	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	0	62	79	80	16	87	38	53	70	63	469	593	43	43
44	0	52	26	0	0	0	0	0	0	0	0	0	168	228
45	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	0	79	86	(144)	0	0	0	0	6	12	8	8	18	34
47	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	0	163	171	163	65	20	11	123	98	93	113	196	673	993
51	Other (Specify below and in narrative)													
52													8,795	8,795
53													0	0
54													0	0
55													0	0
56	TOTAL ADDITIONAL PAY EXPENDITURE													
	1,850	4,657	4,688	3,843	3,393	2,431	2,819	2,855	3,653	4,932	5,521	14,373	34,826	54,714

Section A - Additional Operational Expenditure agrees to Table A	OK
Section B - Total Expenditure Reduction agrees to Table A	OK
Section C - Total Slippage agrees to Table A	OK

	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
WTE	WTE	WTE	WTE	WTE	WTE	WTE	WTE	WTE	WTE	WTE	WTE	WTE
22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	2.50	2.80	2.40	1.80	1.80	1.80	0.50	0.50	0.50	0.50	0.50	0.50
25	5.80	5.80	2.30	1.60	1.60	1.60	1.00	1.00	1.00	1.00	1.00	1.00
26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	7.80	8.60	4.60	3.40	3.40	2.90	1.50	1.50	1.50	1.50	1.50	1.50
32	Students											
33	7.00	15.00	14.90	2.00	2.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	0.00	42.00	0.00	29.61	29.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36	0.00	284.32	299.75	226.86	45.18	45.00	36.00	20.00	0.00	0.00	0.00	0.00
37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40	7.80	341.32	314.63	256.47	65.56	66.00	47.00	21.00	28.00	28.00	27.40	27.40
41	Other Temp Staff											
42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43	0.00	0.00	7.31	4.31	2.60	0.40	0.00	4.04	0.04	4.04	4.04	4.04
44	0.00	0.00	4.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50	0.00	15.00	11.63	4.31	2.60	0.40	0.00	11.51	14.31	13.31	13.31	13.31

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57	Non Pay (Additional costs due to C19)													
58	Accommodation Costs	124	228	27	292	47	0	124	47	41	41	41	955	1,648
59	Additional costs in Primary Care	123	78	31	236	21	20	259	93	278	2,105	304	403	3,244
60	Additional costs in Private Sector including via VHS&C	112	0	0	112	29	19	14	39	100	1,006	781	290	2,557
61	Additional costs in Temporary Hospital Capacity - Set Up Costs e.g. Field Hospitals	31,492	8,753	(3,852)	3,796	3,993	689	2,147	1,453	569	196	76	1,250	48,434
62	Catering Costs	8	34	(1)	0	0	0	(6)	(6)	4	0	0	0	39
63	CCTV	12	23	20	0	0	1,362	23	664	1,362	130	0	0	4,116
64	Cleaning Costs	31	48	(4)	25	(8)	(3)	0	0	1	8	11	11	108
65	Costs as a result of lost income (inc. SLA, services & private patients)	599	1,610	1,092	727	527	616	436	614	745	387	745	782	7,744
66	COVID-19 Testing Units	5	6	9	16	(36)	61	691	6	0	0	0	0	6
67	Decommissioning costs	0	0	0	0	858	(285)	269	910	2,628	(13)	1,630	1,117	4,287
68	Discharge to assist	0	0	0	0	0	0	0	0	0	0	0	0	0
69	Discharge to recover	0	0	0	0	0	0	0	0	0	0	0	0	0
70	Drug Inc. Medical Costs	338	858	610	(188)	274	268	356	356	208	846	416	388	3,463
71	Equipment Costs - beds	193	62	12	2,665	1	68	0	2	0	0	0	0	2,883
72	Equipment costs - ventilators	0	0	0	0	0	0	0	0	0	0	0	0	0
73	Equipment costs - other specific in narrative)	3	292	5	2,473	189	98	117	(18)	86	11	30	30	3,233
74	Estates/Security costs	1,383	315	899	(1,146)	20	53	73	(22)	176	240	119	595	2,632
75	External Project Management Costs	0	11	(13)	17	0	18	44	163	39	34	122	56	382
76	Insurance	0	0	0	0	0	0	0	0	0	0	0	0	1
77	IT Costs	399	(97)	108	828	(135)	56	68	135	289	45	87	60	1,693
78	Laundry Costs	0	0	0	0	0	0	2	0	0	0	0	0	16
79	Legal Fees	0	0	1	49	25	25	28	19	0	(47)	25	0	91
80	M&SE - consumables	796	749	581	244	844	(743)	196	124	302	441	191	222	3,535
81	Monetary/Funeral Expenses	7	13	10	4	0	0	0	0	0	0	0	0	34
82	OTC	955	(367)	796	195	696	2,062	695	359	578	742	744	877	7,074
83	Paper	0	0	0	0	0	0	0	0	0	0	0	0	31
84	Rent	0	0	0	0	0	0	0	0	0	0	0	0	3
85	Reprovision of existing services to external facilities e.g. Haemophilia services	0	0	0	0	0	0	0	0	0	0	0	0	0
86	Telephone	0	0	0	35	0	1	30	11	(20)	6	4	4	46
87	Transport & TA Arrangements	0	0	0	0	0	0	0	0	0	0	0	0	0
88	Travel	0	2	0	0	3	0	(6)	0	0	0	0	0	6
89	Transportation	0	0	1	0	4	3	4	2	2	4	4	4	20
90	Utility Costs	0	0	0	0	0	0	0	0	0	0	0	0	9
91	Other costs (specify below and in narrative)	249	(80)	25	(102)	240	169	(35)	639	234	(467)	282	231	869
92	Transfer of Cardiac Surgery to L&L	0	0	0	16	(16)	7	68	60	89	134	36	36	389
93	Field Hospital Compensation payments	0	0	204	(126)	64	217	348	(18)	102	518	43	1,250	1,312
94	Blood Analysis Managed contract	0	0	0	0	0	0	2	2	2	2	0	0	12
95	Local Authority Support	0	0	0	16	1,032	622	1,064	1,213	1,227	1,620	1,854	5,235	9,064
96	TOTAL ADDITIONAL NON PAY EXPENDITURE	36,590	12,463	722	2,721	7,773	8,622	6,642	6,662	8,220	7,170	8,571	9,801	93,291
97	TOTAL ADDITIONAL OPERATIONAL EXPENDITURE (Agrees to Table A)	38,445	17,293	5,330	6,544	11,877	7,466	6,561	6,471	11,873	12,307	14,903	23,374	126,111

A1 - Major Projects : Change in Capacity Expenditure Due To C19 (subset of Table A)

REF	Enter as positive values	1	2	3	4	5	6	7	8	9	10	11	12	Total YTD	Forecast year-end position
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	£'000	£'000
98	Major Projects: Capacity Change Expenditure (due to C19)	33,001	9,372	(2,377)	881	4,855	419	3,879	3,574	5,639	3,048	5,122	6,413	62,385	73,921
99	Contract Agent Hospital	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100	COVID-19 Testing Units	0	0	0	0	0	0	0	0	0	0	0	0	0	0
101		0	0	0	0	0	0	0	0	0	0	0	0	0	0
102		0	0	0	0	0	0	0	0	0	0	0	0	0	0
103		0	0	0	0	0	0	0	0	0	0	0	0	0	0
104		0	0	0	0	0	0	0	0	0	0	0	0	0	0
105		0	0	0	0	0	0	0	0	0	0	0	0	0	0
106		0	0	0	0	0	0	0	0	0	0	0	0	0	0
107	Mass COVID-19 Vaccination Programme	0	0	0	0	0	0	0	119	771	1,143	1,650	2,087	1,883	5,720
108	Extension to Flu Vaccination Programme	0	0	0	0	0	0	240	69	243	(285)	5	19	266	363
109	Test, Trace, Protect Costs	1	0	0	207	308	506	938	1,126	1,498	1,750	1,794	1,747	5,330	9,880
110	TOTAL MAJOR PROJECTS: ADDITIONAL CAPACITY EXPENDITURE	33,001	9,372	(2,377)	881	4,855	419	3,879	3,574	5,639	3,048	5,122	6,413	62,385	73,921

A1 - Major Projects : Change in Bed Numbers Due To C19 (subset of Table A)

REF	Enter as positive values	1	2	3	4	5	6	7	8	9	10	11	12	Total YTD	Forecast year-end position
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	£'000	£'000
98	Major Projects: Bed Capacity (due to C19)	10	40	10	0	0	0	0	0	0	0	0	0	60	70
99	Dragon Heart Hospital - Assumed occupancy to 31 October 2020 & 4 months decommissioning	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100		0	0	0	0	0	0	0	0	0	0	0	0	0	0
101		0	0	0	0	0	0	0	0	0	0	0	0	0	0
102		0	0	0	0	0	0	0	0	0	0	0	0	0	0
103		0	0	0	0	0	0	0	0	0	0	0	0	0	0
104		0	0	0	0	0	0	0	0	0	0	0	0	0	0
105		0	0	0	0	0	0	0	0	0	0	0	0	0	0
106		0	0	0	0	0	0	0	0	0	0	0	0	0	0
107		0	0	0	0	0	0	0	0	0	0	0	0	0	0
108		0	0	0	0	0	0	0	0	0	0	0	0	0	0
109		0	0	0	0	0	0	0	0	0	0	0	0	0	0
110	TOTAL MAJOR PROJECTS: ADDITIONAL BED CAPACITY	10	40	10	0	0	0	0	0	0	0	0	0	60	70

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B - Non Delivery of Planned Savings Due To C19

	1	2	3	4	5	6	7	8	9	10	11	12		
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total YTD	Forecast year-end position
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Enter as Positive values														
111 Non Delivery of Planned Savings (due to C19)														
112 Non Delivery of Finalised (M1) Savings	102	80	228	620	1,309	746	809	807	972	922	944	969	6,595	8,508
113 Non Delivery of Savings Assumed but not finalised at M1	2,017	2,089	3,827	3,488	448	(2,449)	1,134	438	877	3,870	3,887	871	9,877	11,735
114 TOTAL NON DELIVERY OF PLANNED SAVINGS	2,119	2,169	4,055	3,888	1,977	(1,703)	1,960	1,305	1,869	4,792	4,831	1,840	16,472	20,243

C - Planned Operational Expenditure Cost Reduction Due To C19

	1	2	3	4	5	6	7	8	9	10	11	12		
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total YTD	Forecast year-end position
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Enter as Negative values														
115 Expenditure Reductions (due to C19)														
116 Reduction of non-pay costs due to reduced elective activity	(2,157)	(2,771)	(1,354)	(1,117)	(1,338)	(391)	(773)	(234)	(816)	(898)	(885)	(287)	(11,599)	(12,749)
117 Reduction of outsourcing costs due to reduced planned activity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
118 Reduction of travel and expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
119 Reduced bed closures in Surgery	(158)	(161)	(165)	(277)	(369)	288	(43)	(159)	(207)	(281)	(209)	(175)	(1,374)	(1,749)
120 Reduction in premium running costs	(108)	(275)	(283)	24	(84)	(269)	(158)	(74)	(187)	(187)	(82)	(82)	(1,528)	(1,684)
121 Other non-computed services	(107)	(114)	(88)	(287)	(157)	49	(90)	388	(115)	111	(100)	(100)	(823)	(1,163)
122 Patient provisions	0	(79)	(111)	8	(27)	(6)	(11)	(5)	(18)	(20)	(11)	(11)	(168)	(190)
123 LSCs Contract	0	(850)	(527)	0	0	(636)	(119)	(204)	(111)	(273)	(224)	(224)	(2,798)	(3,895)
124 Release of Cost Pressure Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0
125 TOTAL EXPENDITURE REDUCTION (Agrees to Table A)	(2,522)	(4,240)	(2,821)	(1,627)	(1,885)	(861)	(1,330)	(299)	(1,234)	(1,418)	(1,291)	(888)	(18,342)	(20,731)

D - Slippage on Planned Investments/Repurposing of Developmental Initiatives due to C19

	1	2	3	4	5	6	7	8	9	10	11	12		
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total YTD	Forecast year-end position
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Enter as Negative values														
126 Slippage on Planned Investments/Repurposing of Developmental Initiatives (due to C19)														
127 Windows 10 Development	0	(188)	(878)	(88)	(244)	(142)	44	(142)	(31)	(86)	(87)	(86)	(1,549)	(1,744)
128 Windows 10 Update slippage	0	0	0	0	0	0	0	0	0	0	(200)	(200)	0	(400)
129 Windows Sustainability Slippage	0	0	0	0	0	0	0	0	0	0	(275)	(275)	0	(550)
130	0	0	0	0	0	0	0	0	0	0	0	0	0	0
131	0	0	0	0	0	0	0	0	0	0	0	0	0	0
132	0	0	0	0	0	0	0	0	0	0	0	0	0	0
133	0	0	0	0	0	0	0	0	0	0	0	0	0	0
134	0	0	0	0	0	0	0	0	0	0	0	0	0	0
135 Slippage on Voltaire Investments	0	0	0	0	0	0	0	0	0	0	(224)	(224)	0	(447)
136 TOTAL RELEASE/REPURPOSING OF PLANNED INVESTMENTS/DEVELOPMENT INITIATIVES (Agrees to Table A)	0	(188)	(878)	(88)	(244)	(142)	44	(142)	(31)	(86)	(796)	(797)	(1,549)	(1,744)
137 NET EXPENDITURE DUE TO Covid-19	18,016	15,629	3,788	6,017	19,789	4,681	9,336	10,281	12,500	13,078	13,827	23,639	124,492	181,848

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