

Finance Committee

Wed 27 January 2021, 14:00 - 16:00

Via MS Teams



Agenda

14:00 - 14:00 1. Preliminaries

0 min

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 6th January 2021

Rhian Thomas

 1.4 UNCONFIRMED MINUTES OF THE FINANCE COMMITTEE DECEMBER 2020 held Jan 6 2021.pdf (8 pages)

1.5. Action Log

Rhian Thomas

 1.5. Action Log For Jan 2020 Finance Committee Meeting.pdf (1 pages)

1.6. Chairs Action taken since last meeting

Rhian Thomas

14:00 - 14:00 2. Items for Review and Assurance

0 min

2.1. Financial Performance Month 9

Andrew Gough

 2.1 Finance Position Report for Month 9.pdf (25 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 January 2021.pdf (3 pages)

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

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

2.3. Financial Plan 2021/22

Christopher Lewis

2.4. 2021/22 Finance Work plan - Finance Deep Dives

Bricknell Helen
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14:00 - 14:00
0 min

3. Items for Noting and Information

3.1. Month 9 Financial Monitoring Returns

- 📄 3.1a CV Financial Monitoring Returns 2020-21 - Month 9.pdf (13 pages)
 - 📄 3.1b Month 09 - Cardiff Vale ULHB - Monitoring Return Tables second submission.pdf (5 pages)
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14:00 - 14:00
0 min

4. Items to bring to the attention of the Board

Rhian Thomas

14:00 - 14:00
0 min

5. Date and time of next Meeting

Wednesday 24th February 2021 at 2pm, Virtual Meeting via Teams

**UNCONFIRMED MINUTES OF THE MEETING OF THE FINANCE COMMITTEE
HELD ON 6th 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
Nicola Foreman	NF	Director of Corporate Governance
Ruth Walker	RW	Executive Nurse Director

In Attendance:

Secretariat:

Paul Emmerson	PE	Finance Manager
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Apologies:

Len Richards	LR	Chief Executive
Martin Driscoll	MD	Executive Director of Workforce and Organisational Development
Steve Curry	SC	Chief Operating Officer

FC 20/118	WELCOME AND INTRODUCTIONS	ACTION
	The Chair welcomed everyone to the meeting.	
FC 20/119	APOLOGIES FOR ABSENCE	
	Apologies for absence were noted.	
FC 20/120	DECLARATIONS OF INTEREST	
	The Chair invited members to declare any interests in proceedings on the Agenda. None were declared.	
FC 20/121	MINUTES OF THE COMMITTEE MEETING HELD ON 25 th NOVEMBER 2020	

	<p>The minutes of the meeting held on 25th November 2020 were reviewed and confirmed to be an accurate record.</p> <p>Resolved – that:</p> <p>The minutes of the meeting held on 25th November 2020 were approved by the Committee as an accurate record.</p>	
FC 20/122	<p>ACTION LOG FOLLOWING THE LAST MEETING</p> <p>FC 20/101& FC/110 - Forecast to Break-even. A monthly forecasting graph is to be included in future finance performance reports. The graph should include any unfunded costs arising from the management of COVID 19. For the month 8 report, the monthly forecasting graph would be amended to report performance against forecast from month 6 to year end for future months.</p> <p>It was noted that this action had been completed and that an amended monthly forecasting graph which showed the position from month 6 onwards was included in Month 8 Finance Report.</p> <p>Resolved – that:</p> <p>The Finance Committee received the Action Log and noted that the monthly forecasting graph included in Month 8 Finance Report had been amended to report performance against forecast from month 6 to year end for future reports.</p>	
FC 20/123	<p>CHAIRS ACTION SINCE THE LAST MEETING</p> <p>There had been no Chairs action taken since the last meeting.</p>	
FC 20/124	<p>FINANCIAL PERFORMANCE MONTH 8</p> <p>The Assistant Director of Finance briefly summarised the key points within the Month 8 Finance Report and informed the Committee that at month 8, the UHB had reported a year to date underspend of £0.461m following an in month operational surplus of £0.099m and that the reported position included net expenditure of £99.759m arising from the management of COVID 19 which was offset by an equal amount of Welsh Government COVID 19 funding.</p> <p>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. 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>	

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The Assistant Director of Finance reported the cumulative financial performance and highlighted that the additional COVID 19 related expenditure was £103.496m at month 8.

COVID 19 was also adversely impacting on the UHB savings programme where there was an underachievement of £12.372m against the month 8 target of £19.417m. The shortfall in savings was expected to continue until the COVID 19 pandemic passed.

Elective work had been significantly curtailed during the first 8 months of the year as part of the UHB response to COVID 19 resulting in a fall in non pay costs and this was the main reason behind a £15.689m reduction in planned expenditure. In addition there had been slippage of £1.420m against planned investments including WHSCC. It was noted that given the curtailment of non-urgent operating and outpatient appointments during the 2nd wave that the slippage was expected to continue into the final quarter of the year.

The Assistant Director of Finance moved onto performance against income, pay and non pay budgets and indicated that the position at month 8 represented a progression of the trends established in the first 7 months of the year

Turning to the financial forecast for 2020/21 the Assistant Director of Finance referred to table 9 of the written report which outlined that the additional costs of managing Covid 19 were expected to continue and that the net expenditure arising as a result of COVID 19 was expected to increase from the £98.759m reported at month 8 to a cumulative total of £155.493m at the year end and this was expected to be matched by the same amount of additional Welsh Government funding based upon the resource assumptions set out in the NHS Wales Operating Framework 2020/21 for Q3 and Q4. The UHB's non COVID operational position was expected to remain broadly balanced as the year progressed and the UHB expected to meet its break even duty in 2020/21. Further detail of the £155.493m additional Welsh Government funding was provided at table 10 of the written report.

The UHB Chair (CJ) noted that the year end forecast assumed that Welsh Government would provide funding of £2.7m to support the continuing provision of services from the Independent Sector and asked what assurance the UHB had that this funding would be confirmed. In response the Interim Director of Finance indicated that the assumption of the further £2.7m of funding had been highlighted in the UHBs Quarter 3/4 plan which had been submitted to Welsh Government and also through the UHBs monthly monitoring return submissions to Welsh Government. At this stage, feedback from Welsh Government supported the assumption of the additional funding.

Moving on, the underperformance against the savings target was highlighted and the Assistant Director of Finance highlighted that the forecast underperformance of £21.3m against the recurrent savings

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target was a key issue for the UHB moving forwards as this increased the underlying deficit moving into 2021/22 from the planning figure of £4m to £25.3m.

With reference to the underlying deficit the Finance Committee Chair (RT) expressed some unease and referred to Appendix 6 of the written report and asked whether the new potential recurrent commitments where costs were still to be confirmed were likely to significantly worsen the next year position. In response the Interim Director of Finance indicated that any further additional costs would need to be considered as the first call on the UHB's Investment Reserve.

The UHB Chair (CJ) referred to previous meetings of the Finance Committee, where it had been stated that Welsh Government had set out the resources available to support the COVID 19 response and there was an expectation that the UHB would manage within these resources to deliver a break even position by year end. In this context and in the light of the additional pressures arising from the new wave of COVID infections the UHB Chair (CJ) asked whether the UHB now expected further funding to be provided by Welsh Government to meet the additional pressures. In response, the Interim Director of Finance indicated that some of the additional funding streams for national priorities (e.g. PPE) would be provided in line with actual additional costs incurred. Other allocations such as the UHBs new additional allocation of £50.1m based on a formula share of 13.5% were now fixed. In this situation, there was an expectation that the UHB would flexibly manage its staff and non staff resources to best meet the additional pressures arising from the second wave. There was also a recognition that the availability of appropriate staff regulated the UHBs response and the range of services that it was able to provide in response to the additional pressures. In response to a further query from the Finance Committee Chair (RT) the Executive Nurse Director confirmed that the UHB was using off contract agency nursing staff to cover gaps where appropriate and the Interim Director of Finance confirmed that the UHB was planning to manage services towards year end so that a break even position could be delivered.

Finally, the Assistant Director of Finance confirmed that there were no significant concerns around the UHBs 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 8, 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 8 financial impact of COVID 19 which is assessed at £98.579m;

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	<p>The Finance Committee noted the additional Welsh Government funding of £98.579m assumed within the month 8 position;</p> <p>The Finance Committee noted the month 8 reported financial position being a surplus of £0.461m;</p> <p>The Finance Committee noted the breakeven position which assumes additional Welsh Government funding of £155.493m to manage the impact of COVID 19 in line with quarter 3&4 planning assumptions;</p> <p>The Finance Committee noted the risks that are being managed on the capital programme;</p> <p>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>	
<p>FC 20/125</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 the level of risk rating was now falling for a number of risks. The Committee was informed that Optimum controls were in place in respect of FIN05/20 – Commissioning Risks as signed LTAs were in place, there were no contract disputes, regular LTA meetings were ongoing and block arrangements were to continue through Q3 and Q4. Therefore this was now considered a low risk.</p> <p>The Finance Committee Chair (RT) indicated that the UHB would need to continue to reassess the risks associated with the surge capacity particularly in light of the increasing number of COVID infections.</p> <p>The UHB Chair (CJ) added that the continual re-assessment and re-scoring of risks was helpful in enabling the UHB to focus on the key financial issues to be managed.</p> <p>Resolved - that:</p>	

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	<p>The Finance Committee noted the risks highlighted in the 2020/21 risk register.</p> <p>The Finance Committee agreed that risk FIN05/20 could be removed from the risk register.</p> <p>The Finance Committee noted the risks highlighted in the Surge Capacity sub set risk register.</p>	
<p>FC 20/126</p>	<p>FINANCIAL PLAN 2021/22 - UPDATE ON 2021/22 REVENUE ALLOCATIONS</p> <p>The Interim Director of Finance introduced a presentation on the 2021/22 Revenue allocation and the process to establish the 2021/22 Financial Plan and highlighted the following points:</p> <ul style="list-style-type: none"> • The UHB received the initial Allocation letter for 2021/22 on 22nd December 2020 and this is to be used to develop plans to deliver against the priorities set out in the NHS Planning Framework. • 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 following allocation adjustments were outlined for the Hospital and Community Health Services and Prescribing Allocation:</p> <ul style="list-style-type: none"> • There was an additional £14m core uplift (approx. 2%) less £1.1m for top sliced services (paramedic bandings and 111 service) • A further £2.1m uplift for Mental Health services (approx. 2%) • The core and mental health uplift included the first 1% of the 2021/22 wage award with an expectation that Welsh Government would provide further funding to cover any further award above 1%. • The UHB’s calculated weighted capitation share of All Wales funding had reduced from 13.50% to 13.31% (£0.2m) – The UHB had requested further detail of the calculation. • Funding is being held centrally for NICE mandated Advanced Therapeutic Medicinal Products. • An additional £20m is being held centrally for Mental Health (UHB share £3.2m). <p>Primary care allocations are currently based on 2020/21 levels as contract negotiations are still ongoing.</p>	

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In respect of the **Health and Social Services (HSS) Budget 2021/22** the following was outlined:

- The draft Welsh Government budget included a 5%+ increase for Health and Social Services which represented additional growth funding of £430m which was initially allocated as below:
 - £10m contract tracing
 - £35m social care and child care
 - £140m allocated in core uplift
 - £245m held centrally for wage awards, ATMPs, education and training, digital, new digital health authority, primary care contractor services.
- A further £9m was allocated to Mental Health, Wellbeing and Welsh Language for support in schools and CAMHs services
- Discussions were ongoing to secure Covid-19 funding to support Health (TTP, mass vaccination, on-going response costs) from the £766m WG allocation for Covid-19.

Moving onto the Financial Plan Process the Interim Director of Finance outlined the following:

- Further resource planning assumptions are expected in February / March.
- The HSS Dept. intends to secure Covid-19 funding by the end of March however this could slip to May / June.
- At this stage, it is uncertain what further funding will be available to the UHB to support the ongoing Covid-19 response and Welsh Government priorities or whether the additional Covid-19 funding is recurrent or is available to support the UHB underlying deficit. Clarification of this is required to shape the UHB financial plan.
- As clarity is gained, the financial framework to support the UHB 2021/22 operational plan will be brought back to be considered at future Finance Committee meetings.
- In lieu of further clarification the UHB expects to develop a baseline financial plan to secure financial sustainability, with Covid-19 response costs and recovery plans layered on top of this baseline plan.

The following comments were made:

The UHB Chair (CJ) and the Finance Committee Chair (RT) raised the potential of an additional meeting in March to consider progress towards a final financial plan. In respect of this the Finance Committee agreed that an additional meeting should be timetabled in March to consider the plan and that all Board members should be invited to the meeting. It was further agreed that the meeting should be arranged as soon as practically possible.

The Finance Committee Chair asked for confirmation of the UHB approach if additional funding for COVID 19 was not confirmed at the start of 2021/22. In response the Interim Director of Finance

Secretariat

	<p>confirmed that the UHB expected to continue to report additional COVID 19 costs separately in 2020/21. Confirmation of funding to support the underlying deficit resulting from the curtailed progress on recurrent savings during the pandemic would determine whether or not the UHB started 2021/22 with a balanced plan.</p> <p>The Independent Member for Finance (JU) asked whether the three layered approach to the financial plan would provide Welsh Government with clear sight of the cost of recovering waiting times and the Interim Director of Finance confirmed that this was the intention.</p> <p>Resolved – that:</p> <p>The Finance Committee noted the presentation.</p>	
FC 20/127	<p>MONTH 8 FINANCIAL MONITORING RETURNS</p> <p>These were noted for information.</p>	
FC 20/128	<p>ITEMS TO BRING TO THE ATTENTION OF THE BOARD</p> <p>There were no items to bring to the attention of the Board.</p>	
FC 20/129	<p>DATE OF THE NEXT MEETING OF THE COMMITTEE</p> <p>Wednesday 27th January 2.00pm; Virtual Meeting via Teams</p>	

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FINANCE COMMITTEE

ACTION LOG

MINUTE	DATE	SUBJECT	AGREED ACTION	ACTIONED TO	STATUS
FC 20/126 & FC/110	06.01.21	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.	Secretariat	Incomplete. Date to be scheduled in March 2021.

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Report Title:	Finance Report for the Period Ended 31 st December 2020				
Meeting:	Finance Committee			Meeting Date:	27 th January 2021
Status:	For Discussion	x	For Assurance	x	For Approval
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 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 9, the UHB is reporting an underspend of £0.303m against this plan. During the 9 months to the end of December net expenditure of £111.315m 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 £0.303m.

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 and a continuation of LTA block arrangements for the rest of the financial year.

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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 @ December 2020

Measure	n	December 2020	Rating	Latest Trend	Target	Time Period
Financial balance: remain within revenue resource limits	36	£0.303m surplus at month 9.	G	⊖	2020/21 Break-Even	M9 2020-21
Remain within capital resource limits.	37	Expenditure at the end of December was £67.100m against a plan of £69.934m.	G	⊖	Approved planned expenditure £85.594m	M9 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	⊖	If 2020/21 plan achieved reduce underlying deficit to £4.0m	M9 2020-21
Delivery of recurrent £25.000m 3% devolved target	36b	£3.669m forecast at month 9. Performance impaired by response to COVID- 19	R	⊖	£25.000m	M9 2020-21
Delivery of £4m non recurrent devolved target	36c	£5.530m forecast at month 9. Performance impaired by response to COVID- 19	G	↑	£4.000m	M9 2020-21
Creditor payments compliance 30 day Non NHS	37a	Cumulative 96.3% at the end of December	G	⊖	95% of invoices paid within 30 days	M9 2020-21
Remain within Cash Limit	37b	Forecast cash surplus £0.512m	G	⊖	To remain within Cash Limit	M9 2020-21
Maintain Positive Cash Balance	37c	Cash balance = £3.561m	G	⊖	To Maintain Positive Cash Balance	End of December 2020

Month 9 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 9 is a surplus of £0.303m following a deficit of £0.158m in month and this is summarised in Table 3.

Table 3: Month 9 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	Total £m
COVID 19 Additional Expenditure	38.438	17.290	5.330	6.565	10.597	7.939	8.561	8.776	11.877	115.373
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	14.316
COVID 19 Reductions in Planned Expenditure	(2.522)	(4.241)	(2.921)	(1.626)	(1.885)	(0.965)	(1.230)	(0.299)	(1.234)	(16.923)
COVID 19 Release of Planned Investments	0.000	(0.168)	(0.679)	(0.089)	(0.244)	(0.142)	0.044	(0.142)	(0.031)	(1.451)
Net Expenditure Due To COVID 19	38.034	15.030	3.786	6.944	10.220	5.129	9.335	10.281	12.556	111.315
Operational position (Surplus) / Deficit	0.191	(0.048)	(0.204)	0.244	(0.361)	(0.094)	(0.091)	(0.099)	0.158	(0.303)
Welsh Government COVID 19 funding received			(11.016)	(0.306)	(34.950)	(32.871)	(9.335)	(10.281)	(12.556)	(111.315)
Financial Position (Surplus) / Deficit	38.225	14.982	(7.434)	6.882	(25.091)	(27.836)	(0.091)	(0.099)	0.158	(0.303)

This shows that the in month net expenditure of £12.556m 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 9 months to the end of December was £115.373m. Within this, the costs of the Dragon's Heart Hospital are significant, especially the set up costs which allowed for significant expansion. At month 9 revenue costs of £53.357m relate to the Dragon's Heart Hospital (DHH) and these are detailed in **Appendix 5**.

There was also £62.016m of other COVID 19 related additional expenditure.

COVID 19 is also adversely impacting on the UHB savings programme with underachievement of £14.316m against the month 9 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 £16.923m reduction in planned expenditure .

The UHB has also seen slippage as a commissioner of £1.451m on the WHSSC commissioning plan due to the impact of COVID 19.

The net expenditure due to COVID 19 is £111.315m. 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 Dec 2020

Welsh Government COVID Funding	£m
Dragons Heart	(50.957)
Allocation share 13.5% of £371.4m	(31.560)
Reflecting COVID Workforce months 1-3	(11.016)
LA TTP	(3.051)
PPE	(6.432)
NHS and jointly commissioned packages of care	(3.024)
Flu vaccine extension	(0.551)
Transformation / Discharge	(1.251)
GMS DES	(0.226)
COVID vaccination programme	(0.841)
Urgent & Emergency Care Funding	(0.819)
Total funding received / assumed £m	(111.315)

The UHB also has a small operating underspend of £0.303m leading to a net reported surplus at month 9.

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

Table 5: Summary Financial Position for the period ended 31st December 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	(123.798)	(122.941)	0.818	0.000	0.038	0.856
Income - Welsh Govt. COVID 19 Funding Received	0.000	(12.556)	0.000	(12.556)	0.000	(12.556)
Pay	56.859	59.346	3.332	0.000	(0.845)	2.487
Non Pay	66.939	76.310	8.405	0.000	0.966	9.370
Variance to Plan £m	0.000	0.158	12.556	(12.556)	0.158	0.158
Cumulative						
Income	(1,072.580)	(1,065.310)	7.406	0.000	(0.136)	7.270
Income - Welsh Govt. COVID 19 Funding Received	0.000	(111.315)	0.000	(111.315)	0.000	(111.315)
Pay	503.237	521.642	27.325	0.000	(8.919)	18.406
Non Pay	569.343	654.679	76.581	0.000	8.753	85.336
Variance to Plan £m	(0.000)	(0.303)	111.315	(111.315)	(0.303)	(0.303)

Income

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

Table 6: Income Variance @ December 2020

Income	COVID 19 Additional Expenditure	COVID 19 Non Delivery of Planned Savings	COVID 19 Reductions In Planned Expenditure	Net Expenditure Due to COVID 19	COVID 19 Additional Welsh Govt. Funding	Operational Variance (Fav)/Adv	Total Variance
	£m	£m	£m	£m	£m	£m	£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	(12.556)	0.000	(12.556)
Welsh Government Income (Non RRL)	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Accommodation & Catering	0.089	0.000	0.000	0.089	0.000	(0.026)	0.063
Education & Training	0.000	0.000	0.000	0.000	0.000	0.009	0.009
Injury Cost Recovery Scheme (CRU) Income	0.041	0.000	0.000	0.041	0.000	(0.010)	0.032
NHS Patient Related Income	0.213	0.000	0.000	0.213	0.000	(0.085)	0.127
Other Operating Income	0.426	0.007	0.000	0.434	0.000	0.073	0.506
Overseas Patient Income	0.001	0.000	0.000	0.001	0.000	0.002	0.003
Private Patient Income	0.041	0.000	0.000	0.041	0.000	0.034	0.075
Research & Development	0.000	0.000	0.000	0.000	0.000	0.041	0.041
Variance to Plan £m	0.811	0.007	0.000	0.818	(12.556)	0.038	(11.700)
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	(111.315)	0.000	(111.315)
Welsh Government Income (Non RRL)	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Accommodation & Catering	0.860	0.000	0.000	0.860	0.000	0.018	0.878
Education & Training	0.033	0.000	0.000	0.033	0.000	0.143	0.175
Injury Cost Recovery Scheme (CRU) Income	0.294	0.000	0.000	0.294	0.000	(0.088)	0.206
NHS Patient Related Income	0.914	0.000	0.000	0.914	0.000	(0.374)	0.539
Other Operating Income	4.580	0.073	0.000	4.653	0.000	0.213	4.865
Overseas Patient Income	0.009	0.000	0.000	0.009	0.000	0.015	0.024
Private Patient Income	0.607	0.000	0.000	0.607	0.000	0.052	0.659
Research & Development	0.039	0.000	0.000	0.039	0.000	(0.115)	(0.076)
Variance to Plan £m	7.333	0.073	0.000	7.406	(111.315)	(0.136)	(104.045)

The month 9 income position is a surplus of £104.045m comprising of a net COVID 19 income loss of £7.406m, additional Welsh Government funding of £111.315m for COVID 19 costs and an operational underspend of £0.136m.

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

- £0.860m shortfall on accommodation and catering income as a result of a reduction in retail and restaurant services.
- A £0.294m adverse variance against the Injury Cost recovery Scheme following a significant fall in the number and value of new claims between April and July.
- £0.914m adverse variance in NHS Patient related income following the reduction in English non-contracted income due to COVID 19.
- £4.653m 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.
- £0.607m 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 @ December 2020

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	0.936	0.001	0.000	0.937	0.141	1.077
Nursing (registered)	1.245	0.005	(0.229)	1.021	(0.266)	0.755
Nursing (unregistered)	0.510	0.000	0.000	0.510	0.158	0.668
Scientific, prof & technical	0.030	0.000	0.000	0.030	(0.190)	(0.159)
Additional clinical services	0.189	0.000	0.000	0.189	(0.118)	0.071
Management, admin & clerical	0.204	(0.003)	0.000	0.201	(0.241)	(0.039)
Other staff groups	0.441	0.003	0.000	0.444	(0.329)	0.115
Total £m	3.555	0.007	(0.229)	3.332	(0.845)	2.487
Cumulative						
Medical and Dental	9.436	(0.175)	0.000	9.261	(0.824)	8.437
Nursing (registered)	7.441	0.050	(1.988)	5.504	(2.595)	2.908
Nursing (unregistered)	3.111	0.000	0.000	3.111	1.449	4.560
Scientific, prof & technical	0.277	(0.032)	0.000	0.246	(1.101)	(0.855)
Additional clinical services	0.697	0.000	0.000	0.697	(1.000)	(0.302)
Management, admin & clerical	1.460	0.024	0.000	1.484	(2.216)	(0.731)
Other staff groups	6.996	0.026	0.000	7.022	(2.633)	4.389
Total £m	29.419	(0.106)	(1.988)	27.325	(8.919)	18.406

The pay position at month 9 is a deficit of £18.406m made up of a net COVID 19 expenditure of £27.325m and an operational underspend of £8.919m.

The main additional COVID 19 pay costs are for medical and nursing staff in the Medicine Clinical Board where additional costs of £10.317m have been incurred and for ancillary staff and in Capital and Estates where additional costs of £3.243m have been incurred.

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 £0.813m 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 @ December 2020

Non Pay	COVID 19 Additional Expenditure	COVID 19 Non Delivery of Planned Savings	COVID 19 Reductions In Planned Expenditure	Net Expenditure Due to COVID 19	Operational Variance (Fav)/Adv	Total Variance
	£m	£m	£m	£m	£m	£m
In Month						
Drugs / Prescribing	0.214	0.005	(0.091)	0.128	0.850	0.978
Clinical services & supplies	0.282	0.006	(0.557)	(0.269)	0.427	0.158
General supplies & services	1.978	0.002	(0.018)	1.962	0.122	2.084
Establishment expenses	0.024	0.002	0.000	0.026	(0.049)	(0.023)
Premises & fixed plant	2.484	0.010	0.000	2.494	0.304	2.798
Continuing healthcare	0.654	0.000	0.000	0.654	(0.009)	0.645
Commissioned Services	0.064	0.000	(0.138)	(0.075)	(0.083)	(0.158)
Primary Care Contractors	0.277	0.000	(0.229)	0.048	(0.397)	(0.349)
Other non pay	1.531	1.905	0.000	3.436	(0.199)	3.237
Total £m	7.507	1.931	(1.033)	8.405	0.966	9.370
Cumulative						
Drugs / Prescribing	3.246	(0.565)	(2.407)	0.273	2.715	2.989
Clinical services & supplies	4.935	(0.219)	(8.594)	(3.878)	1.455	(2.423)
General supplies & services	8.461	0.032	(0.259)	8.234	0.917	9.151
Establishment expenses	0.469	(0.087)	0.000	0.382	(0.983)	(0.601)
Premises & fixed plant	52.031	(0.074)	0.000	51.958	2.667	54.624
Continuing healthcare	2.255	(1.773)	(0.010)	0.472	0.612	1.084
Commissioned Services	0.377	(0.010)	(2.206)	(1.839)	(0.647)	(2.486)
Primary Care Contractors	1.158	(0.291)	(2.784)	(1.917)	(1.197)	(3.114)
Other non pay	5.676	17.339	(0.120)	22.895	3.213	26.108
Total £m	78.608	14.352	(16.379)	76.581	8.754	85.336

The largest deficit is in non pay budgets. The month 9 position is a deficit of £85.336m comprising net COVID 19 expenditure of £76.581m and an operational overspend of £8.754m.

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

- £8.234m overspend on general supplies and services primarily relating to PPE. £1.289m of the in month overspend relates decommissioning costs at the Dragons Heart Hospital.
- £51.958m overspend on Premises and Fixed Plant including £49.162m in relation to the Dragons Heart Hospital as well as additional spend on beds and mattresses, cleaning,

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- waste management, IT to support distancing and overnight accommodation.
- £22.895m on other non pay primarily due to slippage against savings schemes.

The COVID 19 related costs have been netted down by £16.379m 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 £8.754m operational overspend against non pay were as follows:

- £2.715m 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.
- £2.667m 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 of estates contractors and these costs are offset by a related underspend of £1.108m against vacant posts in Capital Estates.
- £3.213m adverse variance against other non-pay mainly due to non COVID related savings slippage and small pockets of pressures across Clinical Boards.

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 £162.935m. This is offset by confirmed additional COVID 19 funding of £162.935m as summarised in table 9.

Table 9: Summary of Forecast COVID 19 Net Expenditure

	Cumulative Month 9 £m	Forecast Year-End Position £m
COVID 19 Additional Expenditure	115.373	166.328
COVID 19 Non Delivery of Savings Plans	14.316	19.799
COVID 19 Reductions in Planned Expenditure	(16.923)	(20.203)
Total Release/Repurposing Of Planned Investments/Development Initiatives	(1.451)	(2.989)
Net Expenditure Due To COVID 19	111.315	162.935
Operational position (Surplus) / Deficit	(0.303)	0.000
Welsh Government COVID funding received / assumed	(111.315)	(162.935)
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 additional COVID costs now includes an estimate of the cost of the additional annual leave accrual that is expected to arise in 2020/21 due to untaken annual leave during the

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pandemic. The UHB has assessed its 2020/21 annual leave provision to be £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). Welsh Government will be providing funding to cover the increase in the UHB's accrual for untaken annual leave. The UHB has forecast the likely accrual based upon the best current information available and the current expectation from Welsh Government 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. The UHB has therefore included costs and anticipated income of £8.798m in its forecast of additional COVID expenditure.

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 £166.935m as outlined in table 10 below:

Table 10: Welsh Government COVID Funding supporting the forecast year end position as at 31st December 2020

Welsh Government COVID & Urgent & Emergency Funding	£m
Dragons Heart	(57.042)
Allocation share 13.5% of £371.4m	(50.100)
Reflecting COVID Workforce months 1-3	(11.016)
LA TTP	(7.300)
PPE	(7.965)
UHB TTP	(2.882)
NHS and jointly commissioned packages of care	(3.024)
Independent sector provision (Spire)	(2.237)
Flu vaccine extension	(0.805)
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	(5.155)
Urgent & Emergency Care Funding	(3.731)
Additional Pharmacy Allocation	(0.700)
Additional Annual Leave Accrual	(8.798)
Total funding received / assumed	(162.935)

The key financial planning assumptions are:

Dragons Heart Hospital

Within this forecast the Dragon's Heart Hospital costs are now assessed at £59.442m with a further £2.698m capital costs. The revenue cost of £59.442m represents set-up, decommissioning and consequential losses costs of £57.042m and running costs of £2.400m. 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 £2.234m 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 also includes £8.339m of decommissioning costs for the DHH including reinstatement of the stadium.

COVID Surge Capacity / Lakeside Wing

The UHB developed alternative plans which were shared with and 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, temporarily 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 three months.

The UHB has been able to achieve this through:

- Establishment of Protected Elective Surgery Units ('Green zones') in UHW and UHL;
- Use of Spire 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 £20.203m 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. Whilst some non essential and urgent work has been curtailed since Christmas, it is assumed that this will increase in February in line with the Q3 /

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Q4 plan.

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 £10.304m. This includes Local Authority costs of £7.442m and Health Board TTP costs totalling £2.882m. The full costs of Health Board TTP are assumed to be funded with maximum funding of £7.300m available against Local Authority TTP costs

The cost reported for TTP now includes a forecast of £1.328m in relation to the All Wales Surge Capacity Team.

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 is £0.805m and is assumed to be funded.

COVID Vaccination Programme

The forecast of costs outlined **include** the cost of a mass COVID vaccination programme which are assessed at £0.841m for the year to date and £5.155m in total to the end of March. These costs are matched by an equivalent additional income assumption.

Personal Protective Equipment

In line with the planning guidance the UHB is assuming that its COVID 19 costs of PPE will be fully funded. At month 9 forecast costs are assessed to be £7.965m.

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 to prevent unnecessary admission and enable a home first approach to improve experience and outcome.

Funding has been confirmed within the forecast totalling £3.731m through the Urgent and Emergency Care Fund.

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- £1.350m allocated to RPB for discharge to recover and assess pathways
- £0.423m for urgent primary care centres
- £1.391m for CAV247 and Ambulatory Care
- £0.191m specialist team @ the front door
- £0.376m frailty rapid response

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 9 by Clinical Board is shown in Table 11.

Table 11: Financial Performance for the period ended 31st December 2020

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	0.000	0.000
Capital Estates & Facilities	0.329	0.114	(0.018)	0.425	0.000	(0.021)	0.404
Children & Women	0.331	0.188	0.000	0.519	0.000	0.356	0.876
Clinical Diagnostics & Therapies	0.294	0.145	(0.036)	0.403	0.000	(0.121)	0.282
Surge Hospitals	3.225	0.000	0.000	3.225	0.000	0.000	3.225
Executives	0.211	0.096	0.000	0.307	0.000	(0.066)	0.241
Medicine	1.368	0.232	(0.009)	1.591	0.000	0.121	1.713
Mental Health	0.240	0.215	0.000	0.455	0.000	(0.037)	0.417
PCIC	2.570	0.419	(0.254)	2.735	0.000	0.063	2.798
Specialist	0.473	0.273	(0.251)	0.495	0.000	0.107	0.602
Surgery	0.573	0.263	(0.556)	0.280	0.000	0.184	0.464
SubTotal Delegated Position £m	9.614	1.945	(1.124)	10.435	0.000	0.587	11.022
Central Budgets	2.262	0.000	(0.138)	2.123	0.000	(0.429)	1.695
Total Variance pre COVID -19 Funding	11.876	1.945	(1.262)	12.559	0.000	0.158	12.717
Welsh Government COVID - 19 Funding	0.000	0.000	0.000	0.000	(12.559)	0.000	(12.559)
Total Variance £m	11.876	1.945	(1.262)	12.559	(12.559)	0.158	0.158
Cumulative							
All Wales Genomics Service	0.039	0.000	0.000	0.039	0.000	(0.121)	(0.081)
Capital Estates & Facilities	4.955	1.260	(0.149)	6.066	0.000	(0.047)	6.019
Children & Women	2.897	1.786	0.000	4.683	0.000	1.347	6.030
Clinical Diagnostics & Therapies	2.426	1.330	(0.834)	2.923	0.000	(0.068)	2.855
Surge Hospitals	53.413	0.000	0.000	53.413	0.000	0.001	53.414
Executives	3.154	0.861	0.000	4.015	0.000	(1.066)	2.949
Medicine	11.482	2.043	(0.249)	13.276	0.000	0.763	14.040
Mental Health	1.785	1.935	0.000	3.720	0.000	0.233	3.953
PCIC	14.851	3.761	(3.018)	15.594	0.000	(0.523)	15.071
Specialist	3.986	2.458	(3.222)	3.222	0.000	(0.477)	2.745
Surgery	4.687	2.499	(8.690)	(1.504)	0.000	(0.261)	(1.765)
SubTotal Delegated Position £m	103.675	17.934	(16.161)	105.445	0.000	(0.218)	105.228
Central Budgets	11.691	(3.615)	(2.206)	5.870	0.000	(0.085)	5.785
Total	115.366	14.319	(18.367)	111.315	0.000	(0.303)	111.013
Welsh Government COVID - 19 Funding	0.000	0.000	0.000	0.000	(111.315)	0.000	(111.315)
Total Variance £m	115.366	14.319	(18.367)	111.315	(111.315)	(0.303)	(0.303)

Delegated budgets are £105.228m overspent for the 9 months to the end of December 2020. £105.445m of this overspend relates to additional expenditure generated in response to COVID

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19. There is an operational surplus of £0.218m against delegated budgets and a 0.085m underspend against central budgets leaving a total operational underspend of £0.303m. Whilst the overall operational position is broadly balanced there are pressures in some areas. The largest operational overspends are in the Women & Children (£1.347m deficit) where there are pressures against medical and nursing staff and non pay, in the Medicine Clinical Board (£0.763m deficit) where the main pressure is against nursing and in the Mental Health Clinical Board where there are non pay pressures. The in month operational underspend against Central budgets is due to the recognition of slippage against central reserves. 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 £19.860m to £19.799m in month. At month 9 the UHB has identified green and amber savings schemes totalling £9.201m to deliver against the £29.000m savings target as summarised in Table 12.

Table 12: Progress against the 2020/21 Savings Programme at Month 9

	Total Savings Target £m	Total Savings Identified £m	Total Savings (Unidentified) £m
Total £m	29.000	9.201	(19.799)

Further analysis of the December 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.

Bricknell, Helen
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Table 13: Summary of Underlying Financial Position

	Submitted IMTP £m	Forecast Position @Month 9	
		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	(59.4)	(59.4)	
Operational Expenditure Cost Increase Due To Covid-19	(106.9)	(106.9)	
Planned Operational Expenditure Cost Reduction Due To Covid-19	20.2	20.2	
Slippage on Planned Investments Due To Covid-19	3.0	3.0	
COVID 19 Welsh Govt. Funding based on Q3/Q4 planning assu	162.9	162.9	
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 9 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 £35.6m 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

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The closing cash balance at the end of December was £3.561m. 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 96.3% at the end of December and continues to meet the 95% performance target.

Capital Resource Limit (CRL)

Progress against the CRL for the period to the end of December 2020 is summarised in Table 12 and detailed in **Appendix 4**.

Table 12: Progress against Capital Resource Limit @ December 2020

	£m
Planned Capital Expenditure at month 9	69.934
Actual net expenditure against CRL at month	67.100
Variance against planned Capital Expenditure at month	2.835

Capital progress for the year to date is satisfactory with net expenditure to the end of December being 78% of the UHB's approved Capital Resource Limit. The UHB had an approved capital resource limit of £85.594m as at the 6th January 2021 comprising of £15.015m discretionary funding and £70.579m 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 9, 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 9 financial impact of COVID 19 which is assessed at £111.315m;
- **NOTE** the additional Welsh Government COVID 19 funding of £111.315m assumed within the month 9 position.
- **NOTE** the month 9 reported financial position being an operational surplus of £0.303m;
- **NOTE** the forecast break even 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;

- **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

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	839	0	839	10	5,016
Surgery	4,081	740	15	754	0	3,327
Specialist Services	3,582	305	0	305	0	3,277
Mental Health	2,608	28	0	28	0	2,580
CD&T	2,897	1,127	4	1,131	0	1,766
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	443	139	582	1,622	1,707
Corporate Executives	1,209	61	0	61	102	1,148
SubTotal Clinical Boards	29,000	4,844	166	5,010	1,734	23,990
Health Board Wide Schemes		4,191	0	4,191	13,900	(4,191)
Total	29,000	9,035	166	9,201	15,634	19,799

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	839	0	839	10	4,208
Surgery	3,518	577	62	639	0	2,879
Specialist Services	3,088	105	0	105	0	2,983
Mental Health	2,248	21	0	21	0	2,227
CD&T	2,497	1,072	6	1,078	0	1,420
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	53	145	198	23	1,775
Corporate Executives	1,042	30	0	30	0	1,012
SubTotal Clinical Boards	25,000	3,436	234	3,669	33	21,331
Health Board Wide Schemes:					13,900	
Total	25,000	3,436	234	3,669	13,933	21,331

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Appendix 2

Balance Sheet as at 31st December 2020

	Opening Balance 1 st April 2020	Closing Balance 31 st December 2020
Non-Current Assets	£'000	£'000
Property, plant and equipment	687,650	744,264
Intangible assets	2,133	2,559
Trade and other receivables	17,779	12,264
Other financial assets		
Non-Current Assets sub total	707,562	759,087
Current Assets		
Inventories	16,784	17,138
Trade and other receivables	161,605	202,745
Other financial assets	0	
Cash and cash equivalents	1,410	3,561
Non-current assets classified as held for sale		
Current Assets sub total	179,799	223,444
TOTAL ASSETS	887,361	982,531
Current Liabilities		
Trade and other payables	182,792	162,728
Other financial liabilities	0	
Provisions	113,580	129,325
Current Liabilities sub total	296,372	292,053
NET ASSETS LESS CURRENT LIABILITIES	590,989	690,478
Non-Current Liabilities		
Trade and other payables	8,489	8,003
Other financial liabilities	0	
Provisions	19,327	9,223
Non-Current Liabilities sub total £'000s	27,816	17,226
TOTAL ASSETS EMPLOYED £'000s	563,173	673,252
FINANCED BY:		
Taxpayers' Equity		
General Fund	450,666	548,284
Revaluation Reserve	112,507	124,968
Total Taxpayers' Equity £'000s	563,173	673,252

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CASHFLOW FORECAST AT THE END OF DECEMBER 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	76,630	97,705	78,683	1,114,253
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	1,235	5,804	19,379
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	1,716	1,263	4,361	24,344
WG Capital Funding - Cash Limit	13,100	4,000	4,000	4,000	6,000	2,500	3,000	21,600	9,000	6,000	8,000	4,394	85,594
Sale of Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
Income from other Welsh NHS Organisations	54,611	45,256	47,524	56,980	33,653	47,691	56,508	36,358	54,977	42,385	41,144	48,736	565,822
Other - (Specify in narrative)	11,911	3,736	4,851	11,409	5,068	6,656	13,888	4,920	3,357	16,208	5,547	9,160	96,711
TOTAL RECEIPTS	217,150	154,963	162,229	159,039	124,498	151,988	175,131	131,329	179,586	144,160	154,893	151,137	1,906,103
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	4,535	4,538	7,504	70,258
Primary Care Services : Pharmacy Services	219	189	115	87	65	81	90	81	322	650	240	240	2,380
Primary Care Services : Prescribed Drugs & Appliances	13,902	8,639	7,986	14,801	3	7,661	14,557	3	14,829	1,340	7,575	7,575	98,871
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	2,070	2,070	24,849
Non Cash Limited Payments	1,928	2,235	2,014	1,701	1,831	1,904	1,558	1,829	1,801	1,659	1,865	1,865	22,189
Salaries and Wages	53,294	55,612	56,237	56,072	54,957	53,575	55,466	56,380	55,004	55,177	56,015	55,698	663,488
Non Pay Expenditure	103,118	63,632	60,123	55,255	53,816	55,082	59,734	53,059	59,437	65,047	60,683	61,186	750,171
Capital Payment	9,740	6,975	6,191	2,331	2,513	3,984	10,078	16,451	11,779	5,500	5,300	4,752	85,594
Other items (Specify in narrative)	21,838	15,111	17,641	22,372	4,669	15,749	22,443	5,055	26,220	7,121	14,135	16,848	189,201
TOTAL PAYMENTS	211,756	158,821	161,123	158,969	124,513	147,110	171,165	139,518	180,787	143,080	152,421	157,738	1,907,001
Net cash inflow/outflow	5,394	(3,858)	1,106	70	(15)	4,878	3,966	(8,189)	(1,201)	1,079	2,473	(6,601)	
Balance b/f	1,410	6,804	2,946	4,052	4,122	4,107	8,985	12,951	4,762	3,561	4,640	7,113	
Balance c/f	6,804	2,946	4,052	4,122	4,107	8,985	12,951	4,762	3,561	4,640	7,113	512	

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Appendix 4

PROGRESS AGAINST CRL AS AT 31st DECEMBER 2020

Approved CRL issued January 6th 2021 £'000s		85,594				
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	4,148	3,680	(469)	3,512	4,891	1,379
MRI Scanner 19/20 Slippage	255	255	0	250	255	5
Cystic Fibrosis Service	3,026	2,622	(404)	3,734	3,734	0
Well Being Hub - Maelfa	269	269	0	245	269	24
Well Being Hub - Penarth	34	31	(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	1,910	1,913	3	2,633	2,633	0
Major Trauma Centre	402	362	(40)	605	605	0
CRI Links	3,479	3,690	211	4,805	4,805	0
Eye Care - e-referral system	0	876	876	2,402	2,402	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)	742	341	(401)	742	742	0
Covid 19 oxygen infrastructure works at uhw	371	370	(1)	350	371	21
Covid 19-HCID Development uhw	6,250	5,761	(489)	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	208	(31)	239	239	0
COVID - 19 Funding requirements for 2020-21 (Tranche 1 – June 2020)	870	769	(101)	1,027	1,027	0
COVID 19 - Funding requirements for 2020-21 (Tranche 2 – July 2020)	3,916	3,831	(85)	3,916	3,916	0
COVID 19 - Additional surge capacity at UHW	29,427	29,395	(32)	33,230	33,230	0
COVID 19 - Green Zones	2,515	1,578	(937)	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	62,376	60,158	(2,217)	71,046	73,289	2,243
Discretionary:						
I.T.	268	118	(150)	1,250	600	(650)
Equipment	1,180	1,180	0	2,467	1,180	(1,287)
Statutory Compliance	880	640	(240)	2,800	2,800	0
Estates	5,231	5,003	(228)	8,498	7,914	(584)
Sub Total	7,559	6,941	(618)	15,015	12,494	(2,521)
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	467	0
Sub Total	0	0	0	467	467	0
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	69,934	67,100	(2,835)	85,594	85,594	0
PERFORMANCE AGAINST CRL (Under)/Over £'000s			(18,494)	0		

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DRAGONS HEART HOSPITAL (DHH) - FIELD HOSPITAL COST ESTIMATE MONTH 9

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	2698	0	2698	0
Set up costs - revenue	46469	0	46469	0
Running costs - pay	442	0	442	0
Running costs - non pay	12531	0	12531	0
Total estimated costs	62140	0	62140	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									36	36	
Medical and Dental - agency / locum													0		
Nursing - establishment	12	65	34						1				112	112	
Nursing - bank													0		
Nursing - agency													0		
Prof Scientific and Technical - establishment	1	5	13										19	19	
Prof Scientific and Technical - agency													0		
AHP - establishment	7	22	16	4					-1				48	48	
AHP - agency													0		
Healthcare Scientists - establishment	2	18											20	20	
Healthcare Scientists - agency													0		
Estates / Ancillary staff - establishment		56	27	-10					1				74	74	
Estates / Ancillary staff - agency				133									133	133	
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	0	0	0	442	442	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	
Medical gases	0	17	28	7	7	-6	7	7	-8				59	60	
M&SE - consumables	86	98	45	2	0	156							387	387	
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	3059	1000		8339	8339	
Consequential Losses			204	-126	64	217	348	-15	102	1340	100		2234	2234	
Other costs (specify below)															
Mitie - soft FM running costs	194	206	750	0	0	0		-45					1105	1105	
Hard FM, e.g electrical contractors, plumbing contractors	130	122	112	-133	0	0							231	231	
Other costs	120	0	197	0	0	-145	4	-18					158	158	
													0		
													0		
													0		
													0		
													0		
Total running costs - non pay	544	451	1337	-250	979	-18	528	839	2622	4399	1100	0	12531	12532	0

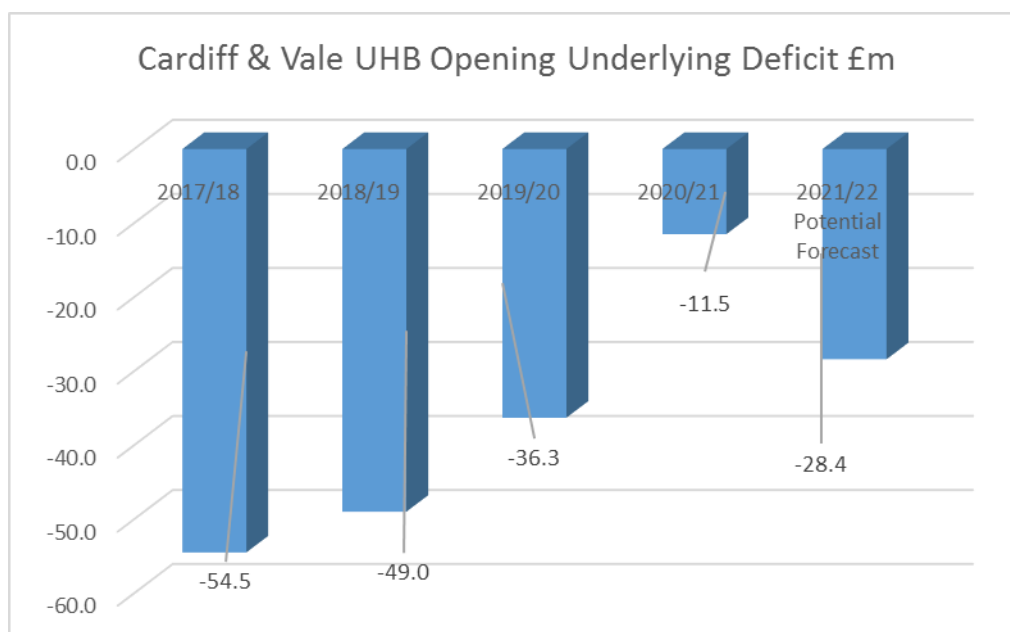
Summary	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Total	Sunk Costs	Variable
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Total Setup Costs	34987	8992	-3802	603	3608	-61	2272	1426	556	483	103	0	49167	49167	0
Total Running Costs	576	639	1425	-117	979	-18	528	839	2623	4399	1100	0	12973	12974	0
Total Costs	35563	9631	-2377	486	4587	-79	2800	2265	3179	4882	1203	0	62140	62141	0

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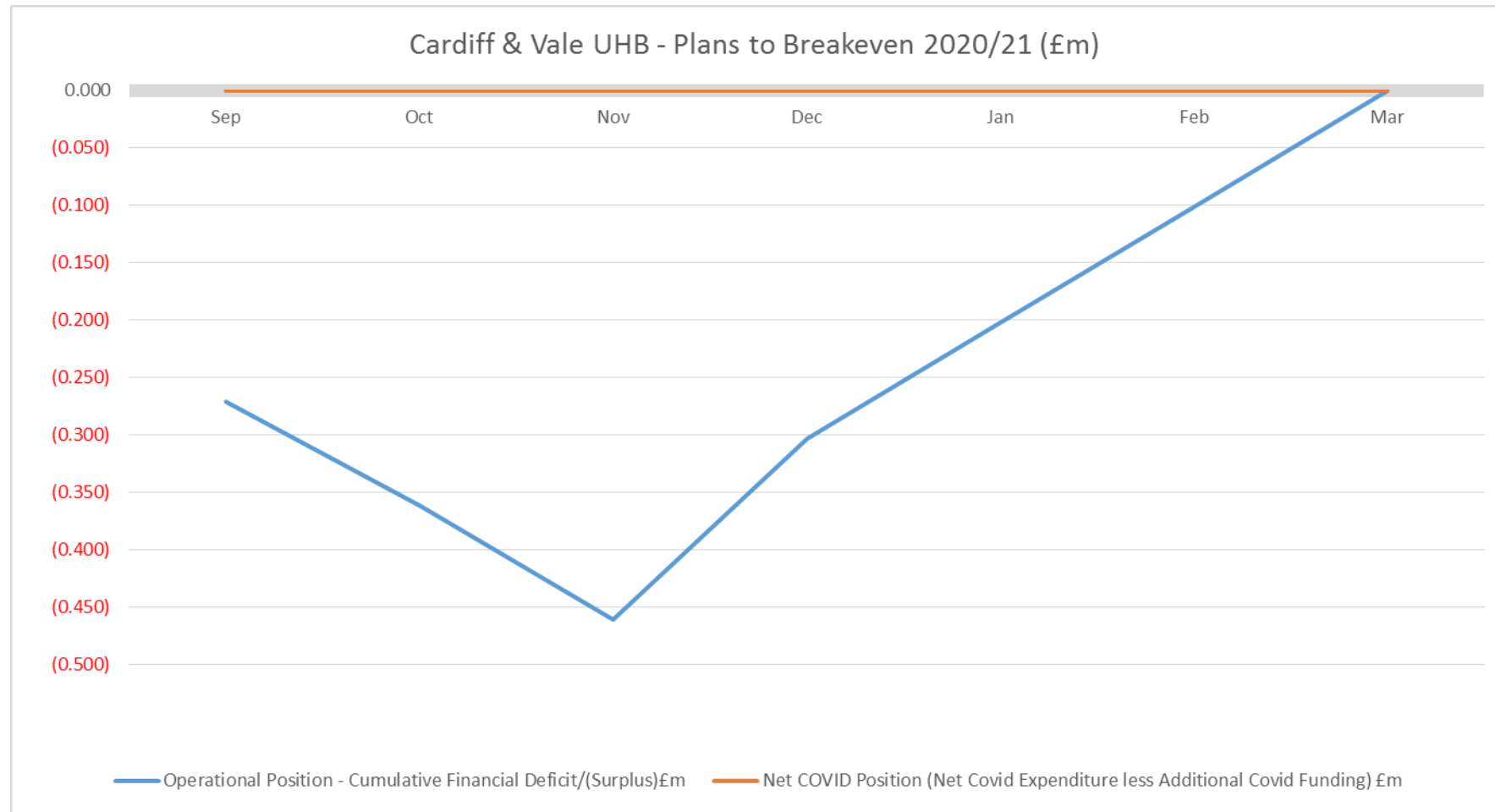
POTENTIAL UNDERLYING DEFICIT

	£m
Assessed underlying deficit at month 8	(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



Cardiff & Vale UHB – Plans to Break Even



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Report Title:	Finance Risk Register				
Meeting:	Finance Committee			Meeting Date:	27 th January 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 27th January 2021. 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 27th January 2021

Risk Category	Risk Score	Number of Risks as at 27 January 2021
Extreme Risk	20 - 25	2
High Risk	12 - 16	1
Moderate Risk	4 - 10	5
Low Risk	1 - 3	3

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:

FIN12/20 – Untaken annual leave. New addition to risk register in month. 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.

FIN04/20 – Manage internal investments. Optimum controls in place though Business Case Approval Group (BCAG) and now low risk. Request to remove from risk register.

FIN07/20 – Deliver RTT within available resources. Optimum controls in place reported through net COVID position and now low risk. Request to remove from risk register.

FIN11/20 – COVID-19 TTP. Optimum controls in place and now low risk. Funded on an actual cost basis by WG as per resource assumptions set out in NHS Wales Operating Framework 2020/21 for Q3 and Q4.

Recommendation:

The Finance Committee is asked to:

- **NOTE** the risks highlighted within the 2020/21 risk register
- **NOTE** addition of FIN12/20 untaken annual leave
- **AGREE** that risk FIN04/20, FIN 07/20 and FIN11/20 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							

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Kind and caring
Caredig a gofuriau

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	Feb-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	5	1	5	Adequate but more Action Required	Plans to address overspending budgets in 2019/20 addressing the risk in 2020/21. A small operational underspend of £0.303m was reported at month 9.	Progress to be monitored and managed by Management Executive.	Assistant Director of Finance	Mar-21	5	1	5	Feb-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	Feb-21	Management
Fin04/20	Finance	Jan-20	Manage internal investments within £3m envelope	Director of Finance	4	4	16	Internal investment plan agreed - business cases continue to be approved through the Business Case Approval Group (BCAG)	Reasonable assurance	3	1	3	Optimum Controls/NFA Required	None	No new revenue or capital business investments should be progressed unless related to the response to COVID-19 or otherwise expressly approved by Welsh Government.	Assistant Director of Finance	Mar-21	3	1	3	Feb-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	3	2	6	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	2	6	Feb-21	Management
Fin07/20	Finance	Feb-20	Deliver RTT within resources available	Director of Finance	4	4	16	The UHB will continue to work closely with WG to ensure appropriate resources are made available to maintain progress against the national operating framework.	Reasonable assurance	3	1	3	Optimum Controls/NFA Required	None	Position will continually be assessed as planned care workstreams come back online in line with Q3/Q4 plan.	Assistant Director of Finance	Mar-21	3	1	3	Feb-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	4	1	4	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	4	1	4	Feb-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	3	9	Adequate but more Action Required	None	None	Assistant Director of Finance	Mar-21	3	3	9	Feb-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	2	10	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	5	2	10	Feb-21	Management
Fin11/20	Finance	Feb-20	COVID-19 Test, Trace, Protect (TTP)	Director of Finance	3	3	9	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	Reasonable assurance	3	1	3	Optimum Controls/NFA Required	The contact tracing service is hosted by Cardiff Council on behalf of the 3 organisations. The TTP service went live on 1st June. Local authority income of £7.442m confirmed by WG against local authority costs of £7.575m and a total TTP forecast cost of £10.304m.	Detailed TTP forecast projections are submitted to WG on a monthly basis through the monthly monitoring returns	Assistant Director of Finance	Mar-21	3	1	3	Feb-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	3	12	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 through Clinical Boards in February in order to confirm provision.	Assistant Director of Finance	Mar-21	3	1	3	Feb-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
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Date entered onto original Register:- as above
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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	WG Funding assumptions and intentions understood	Currently WG have funded £35m Revenue and £2m capital for the DHH. £22m further required funding is reported and formally anticipated by the UHB to completion of the project. The stadium has been handed back to the WRU on time and the WRU is underway with its appointed contractors to reinstate the stadium to operational capability. The valuation of compensation for the reinstatement cost is subject to a Reinstatement Process agreed between both parties. This is approaching finalisation with the permanent pitch restoration being the one remaining material item to establish.	Assistant Director of Finance	Mar-21	3	3	9	Feb-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	Most build, opex and decommissioning costs are now known reducing the risk for these material phases of the project. Costs of the project continue to fall from forecasted values and scope for material error or claim is reducing as project approaches end point.	Assistant Director of Finance	Mar-21	2	2	4	Feb-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	Limited Assurance	3	3	9	Adequate but more Action Required	WG Funding assumptions and intentions understood	The formal joint Reinstatement Process has been a key component of the exit strategy plan. The Reinstatement Steering Group established between Mott McDonald, WRU and UHB were incorporated in the contract to be signed with the WRU. There is an obligation for the WRU to work within a 'fair and reasonable' cost base for reinstatement. Multiple surveys and market testing processes have been undertaken under the process. The pitch at the Blues was damaged beyond reasonable repair resulting from the extended load period upon it and has been replaced which also caused the extended cost of hiring alternative facilities whilst the work was delivered. The key remaining risk concerns the market tested cost for the re-establishment of the WRU Desso pitch although preliminary quotes and contingency mean that there is a reasonable estimation within the forecast out-turn. The roof and deep soil/sprinkler impactation have now been discounted as reinstatement requirements.	Assistant Director of Finance	Mar-21	3	3	9	Feb-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	2	5	10	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 has incurred additional cost in respect of extended Blues training facility hire due to the need to replace the pitch at the Arms Park. The main area of outstanding consequential claim relates to WRU sponsors and the proposition that the WRU has breached contractual obligation leading to loss. This is subject to ongoing discussion and will result in a paper to the Board Assurance Group and UHB Board. The Autumn international have been completed and the UHB is well sighted on the additional cost which has been checked for due diligence by KPMG. Tours and conferences compensation was previously agreed. The outstanding sponsorship issues means that the Venue Hire Agreement (the contract) currently remains unsigned.	Assistant Director of Finance	Mar-21	2	5	10	Feb-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	3	9	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 finalised when the final payment values are established - these are timing issues and the value movement 'de minimis'. It is still the UHB intention to successfully conclude all 4 contracts.	Assistant Director of Finance	Mar-21	2	2	4	Feb-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 end of January	DHH Programme Director/Assistant Director of Finance	Sep-20	3	2	6	Feb-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	3	3	9	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	2	2	4	Feb-21	Management

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	Consequence score (severity levels) and examples of descriptors				
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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?
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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 <u>not</u> 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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THE WELSH GOVERNMENT FINANCIAL COMMENTARY
FINANCIAL POSITION FOR THE NINE MONTH PERIOD ENDED
31st DECEMBER 2020

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 9, the UHB is reporting an underspend of £0.303m against this plan. During the 9 months to the end of December the UHB incurred net expenditure of £111.315m relating to the management of COVID 19 which is offset by Welsh Government COVID 19 funding leaving an operating surplus of £0.303m.

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 and a continuation of LTA block arrangements for the rest of the financial year.

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 December 2020. 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 9 financial position.

The response to the queries raised in the month 8 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 9 for which the following should be noted:

- Assumed 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. It is not anticipated that this will significantly improve until the COVID 19 pandemic passes;
- The forecast position reflects the assessed COVID 19 costs in Table B3;
- It is assumed additional forecast costs will be 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 now include the cost of a mass COVID vaccination programme where the forecast 2020/21 costs have moved from £4.152m to £5.155m in month.

The cost reported for TTP continues to include the cost of additional surge capacity which the UHB assumes will be matched with an additional allocation.

The organisation has assessed its 2020/21 annual leave provision to be £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 intended to review the provision at the end of February using standardised service returns as in previous years. **It is important to note that this is the UHBs best estimate at this time and is only an estimate 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 base, is collected and costed at month 12. This therefore is a key area of uncertainty in the financial forecast.

ACTUAL YEAR TO DATE (TABLE B)

Table B confirms the year to date surplus of £0.303m and reflects the analysis contained in the annual operating plan in Table A. A Summary of the surplus of £0.303m for the year to date is shown in Table 2.

Table 2: Summary Financial Position for the period ended 31st December 2020

	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	Total £m
COVID 19 Additional Expenditure	38.438	17.290	5.330	6.565	10.597	7.939	8.561	8.776	11.877	115.373
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	14.316
COVID 19 Reductions in Planned Expenditure	(2.522)	(4.241)	(2.921)	(1.626)	(1.885)	(0.965)	(1.230)	(0.299)	(1.234)	(16.923)
COVID 19 Release of Planned Investments	0.000	(0.168)	(0.679)	(0.089)	(0.244)	(0.142)	0.044	(0.142)	(0.031)	(1.451)
Net Expenditure Due To COVID 19	38.034	15.030	3.786	6.944	10.220	5.129	9.335	10.281	12.556	111.315
Operational position (Surplus) / Deficit	0.191	(0.048)	(0.204)	0.244	(0.361)	(0.094)	(0.091)	(0.099)	0.158	(0.303)
Welsh Government COVID 19 funding received			(11.016)	(0.306)	(34.950)	(32.871)	(9.335)	(10.281)	(12.556)	(111.315)
Financial Position (Surplus) / Deficit	38.225	14.982	(7.434)	6.882	(25.091)	(27.836)	(0.091)	(0.099)	0.158	(0.303)

The additional COVID 19 expenditure in the 9 months to the end of December was £115.373m. Within this, the costs of the Dragon's Heart Hospital are significant, especially the set up costs. At month 9 additional costs of £53.357m related to the Dragon's Heart Hospital (DHH).

There was also £62.016m of other COVID 19 related additional expenditure.

COVID 19 is also adversely impacting on the UHB savings programme with underachievement of £14.316m against the month 9 target. Further improvement is not anticipated until the COVID 19 pandemic passes.

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 £16.923m reduction in planned expenditure.

The UHB has also seen slippage as a commissioner of £1.451m on the WHSSC commissioning plan due to impact of COVID 19.

The net expenditure due to COVID 19 is £111.315m. 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 December 31st 2020

Welsh Government COVID Funding	£m
Dragons Heart	(50.957)
Allocation share 13.5% of £371.4m	(31.560)
Reflecting COVID Workforce months 1-3	(11.016)
LA TTP	(3.051)
PPE	(6.432)
NHS and jointly commissioned packages of care	(3.024)
Flu vaccine extension	(0.551)
Transformation / Discharge	(1.251)
GMS DES	(0.226)
COVID vaccination programme	(0.841)
Urgent & Emergency Care Funding	(0.819)
Total funding received / assumed £m	(111.315)

The UHB also has a small operating underspend of £0.303m leading to a net reported surplus at month 9.

PAY AND AGENCY (TABLE B2)

The UHB has recorded agency expenditure of £9.296m for the 9 months to the end of December 2020. The majority of agency expenditure relates to nursing where expenditure of £6.858m is reported. £4.305m 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 9 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 9 the UHB is forecasting net expenditure due to COVID-19 to be £162.935m. 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 £162.935m 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	166.328
COVID 19 Non Delivery of Savings Plans	19.799
COVID 19 Reductions in Planned Expenditure	(20.203)
COVID 19 Release of Planned Investments	(2.989)
Net Expenditure Due To COVID 19	162.935
Welsh Government COVID funding received / assumed	(162.935)
Net COVID 19 Forecast Position (Surplus) / Deficit £m	0.000

- The breakeven financial forecast is dependent upon LTA block arrangements continuing for the rest of the financial year.
- It is assumed Independent activity is funded to 31st March
- 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 £162.935m as outlined below:

Table 5: Welsh Government COVID Funding supporting the forecast year end position as at December 31st 2020

Welsh Government COVID & Urgent & Emergency Funding	£m
Dragons Heart	(57.042)
Allocation share 13.5% of £371.4m	(50.100)
Reflecting COVID Workforce months 1-3	(11.016)
LA TTP	(7.300)
PPE	(7.965)
UHB TTP	(2.882)
NHS and jointly commissioned packages of care	(3.024)
Independent sector provision (Spire)	(2.237)
Flu vaccine extension	(0.805)
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	(5.155)
Urgent & Emergency Care Funding	(3.731)
Additional Pharmacy Allocation	(0.700)
Additional Annual Leave Accrual	(8.798)
Total funding received / assumed	(162.935)

The key financial planning assumptions are:

Dragons Heart Hospital

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Within this forecast the Dragon's Heart Hospital costs are now assessed at £59.442m with a further £2.698m capital costs. The revenue cost of £59.442m represents set-up, decommissioning and consequential losses costs of £57.042m and running costs of £2.400m. 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 £2.234m 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 £8.339m of decommissioning costs for the DHH including reinstatement of the stadium.

COVID Surge Capacity / Lakeside Wing

The UHB developed alternative plans which were shared with and 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 three months.

The UHB has been able to achieve this through:

- Establishment of Protected Elective Surgery Units ('Green zones') in UHW and UHL;
- Use of Spire 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 £20.203m 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. Whilst some non essential and urgent work has been curtailed since Christmas, it is assumed that this will increase in February in line with the Q3 / Q4 plan.

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 December has been confirmed by Welsh Government and it has been assumed that this arrangement will continue for the rest of the financial year. As such the UHB has assumed a further £2.237m Welsh Government funding for this.

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 £10.304m. This includes Local Authority costs of £7.442m and Health Board TTP costs totalling £2.882m. The full costs of Health Board TTP are assumed to be funded with maximum funding of £7.3m available against Local Authority TTP costs

The cost reported for TTP now includes a forecast of £0.990m in relation to the All Wales Surge Capacity Team.

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 is £0.805m and is assumed to be funded.

COVID Vaccination Programme

The forecast of costs outlined **include** the cost of a mass COVID vaccination programme which are assessed at £0.841m for the year to date and £5.155m 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

In line with the planning guidance the UHB is assuming that its COVID 19 costs of PPE will be fully funded. At month 9 forecast costs are assessed to be £7.965m.

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 to prevent unnecessary admission and enable a home first approach to improve experience and outcome.

Funding has been confirmed within the forecast totalling £3.731m 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
- £1.391m for CAV247 and Ambulatory Care
- £0.191m specialist team @ the front door
- £0.376m frailty rapid response

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

The assessed slippage against the UHB £29m savings plan is forecast to be £20.327m 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. The key financial risks and uncertainties are:

- Assumed Q4 funding for the independent hospital provision which has yet to be confirmed. This is assessed at £2.237m.
- Continuation of block contract arrangements in Q4.
- The financial plan has been based upon the UHB COVID "central" scenario, and the actual scale of impact will largely determine the resource requirements linked to workforce availability.
- The additional annual leave accrual of £8.798m will be reviewed as further information and intelligence is available.

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)

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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 £35.6m 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 £18.1m.

During December there was a £4.1m increase in the overall carrying value of debtors. Of this, £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 creditors compared to the year end.

The carrying value of trade creditors decreased by £11.9m in December largely reflecting the timing of the UHB's quarterly payment into the Pooled CHC fund.

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

CASH FLOW (TABLE G)

The closing cash balance at the end of December was £3.561m. The UHB is now predicting a positive cash balance at the end of 2020/21 in line with the improved financial forecast.

PSPP (TABLE H)

The UHB's cumulative performance to the end of December was 96.3% which exceeds the statutory 95% target. During the same period, the UHB paid 80.3% of its NHS invoices by number within 30 days which is 1.5% better than the previous quarter. The largest area of underperformance remains genetics invoices received from English & Scottish NHS bodies

CAPITAL SCHEMES (TABLES I, J & K)

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

Planned expenditure for the year reflects the latest CRL received from Welsh Government dated 6th January, 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 Maelfa Welling Being hub incurred additional costs, this is currently managed within the discretionary budget.
3. The Oxygen infrastructure scheme incurred additional costs, this will be managed within the discretionary capital budget.
4. 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 December 2020 there were five invoices raised by the UHB against other Welsh NHS bodies which had been outstanding for more than 17 weeks. All invoices are expected to be paid in January.

GMS & DENTAL (TABLE N & O)

The cumulative position for GMS & Dental is reported at Tables N & O.

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 27th January 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.

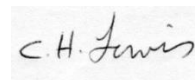
The reported position includes the cost of plans developed to manage the impact of COVID 19 where the additional net costs are £111.315m for the period to date. Following confirmation of the NHS Wales Operating Framework for quarter 3 / quarter 4 2020/21 these costs are assessed to be fully funded as per the planning assumptions.

The UHB's is reporting a small operational surplus of £0.303m at month 9 and is forecasting a breakeven position at year end.



.....
LEN RICHARDS
CHIEF EXECUTIVE

14th January 2021



.....
CHRIS LEWIS
INTERIM DIRECTOR OF
FINANCE

14th January 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	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	-8,573	-991	-7,582	-7,285
15 Month 1 Planned Savings - Other Forecast (Underachievement) / Overachievement	1	1	0	0
16 Additional In Year Identified Savings - Forecast (Positive Value)	2,689	1,076	1,614	1,719
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)	4,407	4,407	0	0
19 Additional In Year & Variance from Planned Profit / (Loss) on Disposal of Assets	0	0	0	0
20 Release of Previously Committed Contingencies & Reserves (Positive Value)	0	0	0	0
21 Additional In Year Welsh Government Funding (Positive Value)	0	0	0	0
22 Additional In Year Welsh Government Funding Due To Covid-19 (Positive Value)	162,936	162,936	0	0
23 Operational Expenditure Cost Increase Due To Covid-19 (Negative Value)	-166,449	-166,449	0	0
24 Planned Operational Expenditure Cost Reduction Due To Covid-19 (Positive Value)	20,203	20,203	0	0
25 (Positive Value)	2,989	2,989	0	0
26 Net In Year Operational Variance to IMTP/AOP (material gross amounts to be listed separately)	0	0	0	0
27 Urgent & Emergency Care Funding	0	0	0	0
28 WRP Risk Share	-658	-658	0	-658
29 Cost Pressure Reserve - Medicines	658	658	0	658
30 Additional In Year & Variance from Planned Net Income Generated (Positive Value)	119	119	0	119
31	0	0	0	0
32	0	0	0	0
33	0	0	0	0
34	0	0	0	0
35	0	0	0	0
36	0	0	0	0
37	0	0	0	0
38	0	0	0	0
39	0	0	0	0
40 Forecast Outturn (- Deficit / + Surplus)	0	25,751	-25,751	-25,327

	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	-8,625	-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	-40,229	-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	-48,854	-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	23,934	31,622
5	401	401	450	934	948	954	977	977	1,129	1,102	1,102	1,136	7,172	10,512
6	19	19	19	24	20	20	20	20	20	20	20	20	180	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	3,390	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	14,135	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	-14,135	-18,202
14	-102	-80	-228	-620	-1,309	-746	-809	-807	-972	-954	-959	-988	-5,672	-8,573
15	-152	-199	-101	-126	577	0	0	-1	1	0	0	1	0	1
16	204	159	148	259	326	224	215	318	234	202	176	226	2,087	2,689
17	-14	6	-13	-16	-15	-6	7	-13	-13	-13	-13	-13	-79	-119
18	0	0	0	0	239	3,614	-2	34	157	122	122	122	4,042	4,407
19													0	0
20													0	0
21													0	0
22			11,016	306	35,022	32,799	9,335	10,281	12,556	17,659	12,861	21,102	111,314	162,936
23	-38,440	-17,289	-5,330	-6,564	-11,077	-7,460	-8,561	-9,417	-11,873	-17,409	-12,589	-20,441	-116,010	-166,449
24	2,522	4,240	2,921	1,627	1,885	965	1,230	299	1,234	1,171	1,233	875	16,924	20,203
25	0	168	679	89	244	142	-44	142	31	512	513	513	1,451	2,989
26	-395	-89	172	-391	636	-252	151	629	-158	-25	-80	-198	303	0
27													0	0
28													0	-658
29													658	0
30								66	13	13	13	13	79	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	-101	-101	-101	303	0

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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	

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Cardiff & Vale ULHB

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Period : Dec 20

Table B3 - COVID-19 Analysis

A - Additional Expenditure

REF	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
Enter as positive values														
1 Pay (Additional costs due to C19)														
2 Establishments & Bank Additional Hours														
3 Administrative, Clinical & Board Members	60	161	236	261	266	271	118	124	217	308	341	341	1,368	2,479
4 Medical & Dental	684	1,084	1,409	1,189	1,131	760	891	864	851	1,231	1,331	1,330	8,771	17,724
5 Nurses & Midwifery Resourced	181	544	644	654	644	362	684	684	684	1,343	1,464	1,464	4,927	8,523
6 Prof Scientists & Technical	11	49	44	44	39	19	19	24	23	23	23	23	269	269
7 Additional Clinical Services	179	321	333	469	370	312	231	387	693	1,100	1,248	1,248	3,884	6,899
8 Allied Health Professionals	34	165	161	160	117	87	74	113	125	241	252	252	1,616	1,763
9 Healthcare Scientists	15	54	58	150	4	11	0	0	0	0	0	0	24	31
10 Estates & Ancillary	282	831	474	251	293	339	235	219	223	328	341	435	3,224	4,329
11 Sub total Establishments & Bank Additional Hours	1,303	3,184	3,151	2,819	2,682	1,811	1,953	2,295	3,047	4,710	5,081	5,116	22,393	37,165
12 Agency														
13 Administrative, Clinical & Board Members	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 Medical & Dental	0	0	18	13	0	0	0	0	0	0	0	0	31	30
15 Nurses & Midwifery Resourced	238	465	384	282	462	318	441	389	387	382	382	381	3,385	4,458
16 Prof Scientists & Technical	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 Additional Clinical Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 Allied Health Professionals	24	34	24	10	10	8	8	8	8	8	8	8	127	127
19 Healthcare Scientists	0	0	0	0	0	0	0	0	7	4	15	15	12	20
20 Estates & Ancillary	69	67	68	24	65	65	69	24	24	27	27	24	612	684
21 Sub total Agency	355	554	527	558	487	489	389	389	435	444	444	460	4,305	5,631
22 Returners (Provide WTE to the right)														
23 Administrative, Clinical & Board Members	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 Medical & Dental	29	29	23	17	8	4	3	4	5	5	5	5	121	135
25 Nurses & Midwifery Resourced	25	28	9	3	8	7	5	5	10	10	10	10	100	130
26 Prof Scientists & Technical	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27 Additional Clinical Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28 Allied Health Professionals	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29 Healthcare Scientists	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30 Estates & Ancillary	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31 Sub total Returners	55	57	32	19	14	11	8	9	15	15	15	15	221	260
32 Students (Provide WTE to the right)														
33 Medical & Dental	77	112	150	113	7	1	0	0	0	0	0	0	244	33
34 Nurses & Midwifery Resourced	13	147	181	44	8	0	0	0	0	0	0	0	197	24
35 Prof Scientists & Technical	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36 Additional Clinical Services	0	570	560	550	110	62	18	8	3	0	0	0	1,919	1,919
37 Allied Health Professionals	0	0	0	0	27	28	24	24	20	19	19	17	191	17
38 Healthcare Scientists	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39 Estates & Ancillary	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 Sub total Students	77	631	727	499	183	89	41	32	67	66	65	65	2,614	2,601
41 Other Temp Staff (Provide WTE to the right)														
42 Administrative, Clinical & Board Members	0	0	0	0	10	4	5	5	5	5	5	5	30	45
43 Medical & Dental	0	63	79	60	65	18	0	17	58	42	50	50	497	549
44 Nurses & Midwifery Resourced	0	54	28	0	0	0	0	30	30	30	30	30	138	228
45 Prof Scientists & Technical	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46 Additional Clinical Services	0	74	66	146	0	0	0	0	0	0	0	0	30	66
47 Allied Health Professionals	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48 Healthcare Scientists	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49 Estates & Ancillary	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50 Sub total Other Temp Staff	0	161	171	181	65	20	3	122	38	35	34	34	560	690
51 Other (Specify below and in narrative)														
52 Annual Leave Accrual													8,798	0
53													0	0
54													0	0
55													0	0
56 TOTAL ADDITIONAL PAY EXPENDITURE	1,658	4,827	4,678	3,823	3,363	2,431	2,519	2,855	3,685	5,320	5,795	14,540	29,888	55,454

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

WTE of New Staff

Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
WTE	WTE	WTE	WTE	WTE	WTE	WTE	WTE	WTE	WTE	WTE	WTE
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Returners											
23 Administrative, Clinical & Board Members	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Medical & Dental	2.00	2.00	2.40	1.80	1.80	1.30	0.50	0.50	0.50	0.50	0.50
25 Nurses & Midwifery Resourced	3.00	5.80	2.20	1.60	1.60	1.60	1.00	1.00	1.00	1.00	1.00
26 Prof Scientists & Technical	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Additional Clinical Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Allied Health Professionals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Healthcare Scientists	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30 Estates & Ancillary	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31 Sub total Returners	7.80	8.60	4.60	3.40	3.40	2.90	1.50	1.50	1.50	1.50	1.50
32 Students											
33 Medical & Dental	7.00	15.00	14.90	2.00	2.20	0.00	0.00	0.00	0.00	0.00	0.00
34 Nurses & Midwifery Resourced	0.00	42.00	0.00	28.87	28.87	0.00	0.00	0.00	0.00	0.00	0.00
35 Prof Scientists & Technical	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36 Additional Clinical Services	0.00	284.42	299.75	228.86	46.18	46.00	36.00	20.00	0.00	0.00	0.00
37 Allied Health Professionals	0.00	0.00	0.00	0.00	9.48	19.00	11.00	11.00	11.00	11.00	0.00
38 Healthcare Scientists	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
39 Estates & Ancillary	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40 Sub total Students	7.00	341.32	314.65	258.47	86.56	86.00	47.00	31.80	28.99	28.99	27.49
41 Other Temp Staff											
42 Administrative, Clinical & Board Members	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43 Medical & Dental	0.00	0.00	2.33	4.33	2.60	0.40	0.00	4.94	5.04	4.94	4.94
44 Nurses & Midwifery Resourced	0.00	0.00	4.50	0.00	0.00	0.00	0.00	7.27	7.27	7.27	7.27
45 Prof Scientists & Technical	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46 Additional Clinical Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00	2.00
47 Allied Health Professionals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
48 Healthcare Scientists	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
49 Estates & Ancillary	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50 Sub total Other Temp Staff	0.00	15.00	11.83	4.33	2.60	0.40	0.00	12.31	14.31	14.31	14.31

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57	Non Pay (Additional costs due to C19)	1	2	3	4	5	6	7	8	9	10	11	12	Total YTD	Forecast year-end position
58	Accommodation Costs	14	221	271	302	271	0	124	41	41	41	37		924	1,024
59	Additional costs in Primary Care	123	78	31	236	211	20	259	33	278	1,132	592	597	1,139	3,459
60	Additional costs in Private Sector including via NHS/IC	112	0	0	113	59	60	12	14	39	760	361	361	510	2,252
61	Additional costs in Temporary Hospital Capacity - Set Up Costs e.g. Field Hospitals	11,492	8,733	13,803	13,730	3,903	681	2,147	1,463	666	49	33	0	40,778	20,951
62	Cabotage Costs	0	34	11	0	0	0	0	0	4	6	6	6	6	39
63	CRF	17	251	256	0	0	1,362	150	28	664	862	0	0	2,365	3,107
64	Chaperone Costs	31	48	88	25	88	11	13	0	1	11	11	11	101	134
65	Costs as a result of lost income (inc. SIA, services & private patients)	591	1,610	1,000	727	627	636	637	644	161	225	666	203	7,357	9,450
66	Covid-19 Testing Units	1	8	9	16	136	81	60	0	0	0	0	0	6	6
67	Decommissioning costs	0	0	0	0	858	(280)	280	810	2,628	3,059	1,050	0	4,289	8,339
68	Discharge to hospital	0	0	0	0	0	0	0	0	0	0	0	0	0	0
69	Discharge to recovery	0	0	0	0	0	0	0	0	0	0	0	0	0	0
70	Down in Medical Classes	376	846	810	(266)	274	298	368	368	208	401	390	390	3,119	4,351
71	Equipment Costs - beds	163	292	2,664	1	284	0	2	0	0	0	0	0	2,893	2,893
72	Equipment costs - operations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
73	Equipment costs - other (diagnostics in narrative)	0	294	4	2,474	188	96	117	(18)	86	45	30	30	3,233	3,338
74	Equipment costs - other	5,383	319	899	(1,146)	209	53	72	222	174	151	251	480	1,791	2,582
75	External Project Management Costs	1	11	(11)	171	179	84	163	15	34	25	0	0	660	713
76	Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0	0
77	IT Costs	392	(97)	108	803	(136)	59	68	136	289	111	50	50	1,647	1,850
78	Laundry Costs	0	0	0	0	0	0	0	0	0	17	17	17	15	66
79	Legal Fees	0	0	1	49	25	23	23	13	0	20	20	0	136	178
80	M&SE - consumables	786	749	531	244	844	(743)	198	174	302	230	237	233	3,095	3,790
81	Material/Furniture Expenses	11	13	10	4	0	0	0	0	0	0	0	0	4	34
82	PPE	963	(867)	706	165	630	2,003	693	869	679	513	510	510	6,432	7,965
83	Rates	0	0	0	0	0	0	0	0	8	8	10	10	8	54
84	Rent	0	0	0	0	0	0	0	0	0	0	0	0	0	0
85	Reprovision of existing services to external facilities e.g. Haemophils services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
86	Telephone	0	0	0	292	0	1	39	1	(20)	4	4	4	4	33
87	Temporary ITA Arrangements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
88	Training	0	0	0	0	0	0	0	0	0	0	0	0	0	0
89	Transportation	0	0	1	0	4	3	4	2	2	4	4	4	15	27
90	Utility Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
91	Other costs (see below and in narrative)	249	(86)	18	(10)	169	0	158	65	218	41	41	41	1,335	1,663
92	Transfer of Cardiac Surgery to LRA	0	0	0	16	(16)	7	58	40	69	35	35	35	174	275
93	Trust Hospital Contamination Payments	0	0	204	(126)	54	217	348	(715)	(22)	1,340	100	0	764	2,254
94	Blood Analyser Maintenance contract	0	0	0	0	0	0	2	2	2	2	2	2	6	12
95	Other equipment spend	0	0	0	0	0	0	1,022	627	1,044	1,215	1,266	1,283	4,200	9,251
96	TOTAL ADDITIONAL NON PAY EXPENDITURE	36,590	12,462	722	2,721	7,773	5,029	6,042	6,962	8,220	12,089	6,883	5,902	86,121	110,950
97	TOTAL ADDITIONAL OPERATIONAL EXPENDITURE (Agrees to Table A)	38,440	17,250	5,201	6,561	11,671	7,409	8,261	9,421	11,073	17,409	12,889	20,441	116,019	166,440

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
98	Major Projects - Capacity Change Expenditure (due to C19)	33,000	9,372	(2,371)	674	4,547	(91)	2,800	2,253	3,179	4,882	1,203	0	53,987	59,442
99	Protona Heart 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	0	0	0	0	0	0	0
108	Equipment in Site Vaccination Programme	0	0	0	0	0	0	0	0	0	0	0	0	0	0
109	Test, Trace, Protect Costs	1	0	0	207	308	606	938	1,184	1,486	1,971	1,937	1,807	4,869	10,204
110	TOTAL MAJOR PROJECTS - ADDITIONAL CAPACITY EXPENDITURE	33,001	9,372	(2,371)	881	4,803	(91)	3,029	3,207	5,693	7,363	4,261	3,701	59,337	75,706

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
98	Major Projects - Bed Capacity (due to C19)	10	40	10	0	0	0	0	0	0	0	0	0	0	0
99	Protona Heart Hospital - Assisted increases 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	Mass COVID-19 Vaccination Programme	0	0	0	0	0	0	0	0	0	0	0	0	0	0
108	Equipment in Site Vaccination Programme	0	0	0	0	0	0	0	0	0	0	0	0	0	0
109	Test, Trace, Protect Costs	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	0	0

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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	Total YTD	Forecast year-end position
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	£'000	£'000
<i>Enter as Positive values</i>														
111 Non Delivery of Planned Savings (due to C19)														
112 Non Delivery of Finalised (M1) Savings	100	60	228	60	1,309	766	609	607	654	669	688	688	5,622	6,673
113 Non delivery of Savings Adopted but not finalised at M1	2,077	2,069	1,927	1,469	481	(2,490)	(1,192)	(996)	977	1,264	1,001	964	9,907	11,196
114 TOTAL NON DELIVERY OF PLANNED SAVINGS	2,177	2,129	2,155	1,529	1,790	(1,724)	(587)	(389)	1,631	2,933	2,689	1,652	15,529	17,869

C - Planned Operational Expenditure Cost Reduction Due To C19

	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
<i>Enter as Negative values</i>														
115 Expenditure Reductions (due to C19)														
116 Reduction of non pay costs due to reduced elective activity	(2,167)	(2,771)	(1,364)	(1,117)	(1,338)	(391)	(773)	(234)	(616)	(632)	(686)	(377)	(19,751)	(12,396)
117 Reduction of subcontracting 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 Reduction of IT costs	(626)	(551)	(156)	(277)	(269)	265	642	(166)	(207)	(150)	(150)	(150)	(1,119)	(1,658)
120 Reduction in premium nursing costs	(108)	(275)	(293)	24	(84)	(269)	(158)	(74)	(62)	(62)	(62)	(62)	(1,354)	(1,548)
121 Other non-contracted services	(107)	(146)	(650)	(257)	(157)	48	(50)	368	(116)	(100)	(100)	(100)	(1,474)	(1,374)
122 Patient services	0	798	(111)	0	(27)	63	(111)	61	(58)	(111)	(111)	(111)	(1,469)	(161)
123 GDS contracts	0	(650)	(427)	0	0	(636)	(196)	(264)	(171)	(215)	(224)	(225)	(2,484)	(3,149)
124 Release of Cash Pressure Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0
125 TOTAL EXPENDITURE REDUCTION (Agrees to Table A)	(2,822)	(4,240)	(2,221)	(1,627)	(1,885)	(665)	(1,230)	(289)	(1,234)	(1,171)	(1,233)	(675)	(16,924)	(20,203)

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

	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
<i>Enter as Negative values</i>														
126 Slippage on Planned Investments/Repurposing of Developmental Initiatives (due to C19)														
127 WISDC ICF Developments	0	(168)	(679)	(89)	(244)	(142)	44	(142)	(31)	(97)	(96)	(96)	(1,451)	(1,741)
128 Windows 10 Update software	0	0	0	0	0	0	0	0	0	(190)	(190)	(190)	0	(390)
129 Energy Sustainability Software	0	0	0	0	0	0	0	0	0	(138)	(138)	(138)	0	(413)
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 Windows Investments	0	0	0	0	0	0	0	0	0	(177)	(177)	(177)	0	(531)
136 TOTAL RELEASE/REPURPOSING OF PLANNED INVESTMENTS/DEVELOPMENT INITIATIVES (Agrees to Table A)	0	(168)	(679)	(89)	(244)	(142)	44	(142)	(31)	(97)	(96)	(96)	(1,451)	(2,881)
137 NET EXPENDITURE DUE TO Covid-19	38,036	15,027	3,785	6,627	16,705	4,450	9,333	10,281	12,656	17,724	12,882	21,005	111,314	162,936

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