

# Public Finance Committee

Wed 23 June 2021, 14:00 - 16:00

Via Teams

## Agenda

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14:00 - 14:00

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### 1. Preliminaries

 1.0 Agenda 23 June 2021 Finance Committee.pdf (1 pages)

#### 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 26th May 2021

*Rhian Thomas*

 1.4 UNCONFIRMED MINUTES OF THE FINANCE COMMITTEE MAY 26 2021.pdf (6 pages)

#### 1.5. Action Log

*Rhian Thomas*

 1.5. Action Log For 23 June 2021 Finance Committee Meeting.pdf (1 pages)

#### 1.6. Chairs Action taken since last meeting

*Rhian Thomas*

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14:00 - 14:00

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### 2. Items for Review and Assurance

#### 2.1. 2021/22 Final Financial Plan

*Andrew Gough*

 2.1 Financial Plan Narrative Final Version 2021-22.pdf (4 pages)

#### 2.2. Review of 2021/22 Savings Plans

*Andrew Gough*

 2.2a Finance Committee Deep Dive Cost Improvement Programme 23.6.21.pdf (10 pages)

 2.2b Savings tracker Detail Appendix 1.pdf (2 pages)

#### 2.3. Financial Performance Month 2

*Christopher Lewis*

 2.3 Finance Position Report for Month 2.pdf (21 pages)

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## 2.4. Finance Risk Register 2021/22

*Andrew Gough*

 2.4a Finance Risk Register 2021-22 June 2021.pdf (2 pages)

 2.4b Finance Risk Register 2021-22 June 2021.pdf (6 pages)

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## 3. Items for Noting and Information

### 3.1. Month 2 Financial Monitoring Returns

 3.1a CV Financial Monitoring Returns 2021-22 - Month 2.pdf (12 pages)

 3.1b 2021\_22 MMR Template Cardiff & Vale UHB Month 2 resubmission.pdf (12 pages)

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## 4. Items to bring to the attention of the Board

*Rhian Thomas*

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14:00 - 14:00  
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## 5. Date and time of next Meeting

Wednesday 28th July 2021 at 2.00pm, Virtual Meeting via Teams

Emmerson Paul  
06/23/2021 13:23:00

**AGENDA**  
**FINANCE COMMITTEE**  
**23<sup>rd</sup> June 2021 at 2.00pm**  
**Virtual Meeting via Teams**

<b>1.</b>	<b>Preliminaries</b>	
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 26 <sup>th</sup> May 2021	Rhian Thomas
1.5	Action Log	Rhian Thomas
1.6	Chairs Action taken since last meeting	Rhian Thomas
<b>2.</b>	<b>Items for Review and Assurance</b>	
2.1	2021/22 Final Financial Plan	Andrew Gough
2.2	Review of 2021/22 savings plans	Andrew Gough
2.3	Financial Performance Month 2	Chris Lewis
2.4	Finance Risk Register 2021/22	Andrew Gough
<b>3</b>	<b>Items for Noting and Information</b>	
3.1	Month 2 Financial Monitoring Returns	
<b>4.</b>	<b>Items to bring to the attention of the Board</b>	Rhian Thomas
<b>5.</b>	<b>Date and time of next Meeting</b>	
	Wednesday 28 <sup>th</sup> July 2021 at 2.00pm, <b>Virtual Meeting via Teams</b>	

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**UNCONFIRMED MINUTES OF THE MEETING OF THE FINANCE COMMITTEE  
HELD ON 26<sup>th</sup> MAY 2021  
VIRTUAL MEETING via TEAMS**

**Present:**

Dr Rhian Thomas	RT	Chair, Independent Member – Capital and Estates
Charles Janczewski	CJ	Board Chair
John Union	JU	Independent Member - Finance
Abigail Harris	AH	Executive Director of Strategic Planning
Catherine Phillips	CP	Executive Director of Finance
Chris Lewis	CL	Deputy Director of Finance
Julie Cassley	JC	Deputy Director of People and Culture
Nicola Foreman	NF	Director of Corporate Governance
Steve Curry	SC	Chief Operating Officer

**In Attendance:**

**Secretariat:**

Paul Emmerson	PE	Finance Manager
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**Apologies:**

Andrew Gough	AG	Assistant Director of Finance
Len Richards	LR	Chief Executive
Rachel Gidman	RG	Executive Director of People and Culture
Ruth Walker	RW	Executive Nurse Director

<b>FC 21/05/001</b>	<b>WELCOME AND INTRODUCTIONS</b>  The Chair welcomed everyone to the meeting.	<b>ACTION</b>
<b>FC 21/05/002</b>	<b>APOLOGIES FOR ABSENCE</b>  Apologies for absence were noted.	
<b>FC 21/05/003</b>	<b>DECLARATIONS OF INTEREST</b>	

	The Chair invited members to declare any interests in proceedings on the Agenda. None were declared.	
<b>FC 21/05/004</b>	<p><b>MINUTES OF THE COMMITTEE MEETING HELD ON 28<sup>th</sup> APRIL 2021</b></p> <p>The minutes of the meeting held on 28<sup>th</sup> April 2021 were reviewed and confirmed to be an accurate record.</p> <p><b>Resolved – that:</b></p> <p>The minutes of the meeting held on 28<sup>th</sup> April 2021 were approved by the Committee as an accurate record.</p>	
<b>FC 21/05/005</b>	<p><b>ACTION LOG FOLLOWING THE LAST MEETING</b></p> <p>There were no outstanding actions.</p> <p><b>Resolved – that:</b></p> <p>The Finance Committee <b>noted</b> that there were no outstanding actions.</p>	
<b>FC 21/05/006</b>	<p><b>CHAIRS ACTION SINCE THE LAST MEETING</b></p> <p>There had been no Chairs action taken since the last meeting.</p>	
<b>FC 21/05/007</b>	<p><b>FINANCIAL PERFORMANCE MONTH 1</b></p> <p>The Deputy Director of Finance summarised the key points within the Month 1 Finance Report.</p> <p>It was signposted that the UHB was monitoring its performance against its draft financial plan which included a planned £21.3m deficit. The refinement of plans for Covid response and recovery was moving at pace and a review process was in place to drive down Covid response costs.</p> <p>The UHB reported a deficit of £1.929m in month 1 which was made up of a planned deficit of £1.775m (being one twelfth of the planned £21.3m deficit for 2021/22) and a small operational overspend of £0.154m.</p> <p>The UHB Chair (CJ) signalled some unease around the £0.154m operational overspend which had emerged at month 1 and asked whether this was linked to the £6m of Covid Response plans where the UHB had progressed schemes at risk in lieu of confirmation of funding. In response, the Deputy Director of Finance agreed that the operational overspend was unwelcome at this stage and confirmed that this was not linked to the UHB's decisions to progress Covid response plans at risk. The Committee was informed that the operational overspend was driven by a small number of hotspots some of which were also causing concern last year and that these would need to be addressed as part of the UHB's performance review. The Chief Operating Officer concurred with this view and confirmed that work had already commenced to resolve and improve the position through the established performance review process and added that there was still a relatively high</p>	

	<p>level of uncertainty over what level of response and recovery was required to manage the continuing impact of Covid.</p> <p>Moving onto the Finance Dashboard the Deputy Director of Finance noted that 4 of the key indicators were RAG rated as red. Two of the measures were linked the draft planning deficit. In addition it was noted that there was a shortfall against the £12m recurrent savings target had been identified at month 1 and that the creditor payments compliance was reported at 93% against the 95% target. Both measures were rated red accordingly and the Committee was informed that the scores were expected to improve over the first quarter of the year.</p> <p>Referring to table 3 of the written report the Committee was informed that month 1 net expenditure of £8.145m due to COVID 19 was matched by an equal amount of additional Welsh Government funding to cover the costs arising from the impact of COVID 19 and that the individual cost elements incurred in managing the impact of Covid 19 were outlined in table 4.</p> <p>Referring to the forecast COVID response costs for the first 6 months which were estimated to be £4.056m higher than the confirmed allocation, the Finance Committee Chair (RT) asked when the UHB expected to have firm confirmation of the costs which would be funded. In reply, the Chief Operating Officer indicated that the UHB was focusing efforts to manage the impact of operational pressures; CIP development and COVID response and recovery in the light of considerable uncertainty and as a result the UHBs operational plans would need to evolve as the year progressed. In this context the UHB Chair (CJ) indicated the Committee would need to continue to monitor planned spend against confirmed additional Covid allocations and the Executive Director of Finance confirmed that the UHB needed to ensure that Covid response and recovery plans worked within the additional resources provided by Welsh Government.</p> <p>Operational pressures against income and non pay budgets were broadly offset by an underspend against pay budgets in month 1. The Finance Committee Chair (RT) noted that there was a significant overspend against drugs and prescribing at month 1 and observed that this appeared to be a recurring theme. The Deputy Director Of Finance confirmed that additional budget had been allocated to drugs through the 2021/22 planning process and that there was an expectation that Clinical Boards would manage within the total budget provided. Any further increase to drug budgets would require an increase in the UHB savings target.</p> <p>The Committee was informed that the UHB was required to categorise and report actual and forecast COVID expenditure for 2021/22 in line with the programmes defined by Welsh Government. The programmes were outlined within table 11 of the written report and the Deputy Director of Finance indicated that some of the programmes e.g. Vaccination would be funded by Welsh Government based on actual costs. Actual and reported reductions in planned expenditure as a consequence of COVID 19 were relatively low which in part reflected the progress of work to restore levels of planned care.</p> <p>Turning to COVID 19 recovery Schemes it was reported that the UHB had been successful in obtaining funding of £13.660m against the £15.360m of bids</p>	
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	<p>submitted to Welsh Government on the 26<sup>th</sup> April. The funding provided coverage for the £5.3m of schemes which the UHB had advanced at risk in lieu of confirmed funding. It was noted that the UHB would need to plan to manage any recurrent costs arising out of the schemes if additional funding was not provided in 2022/23 and that this would be achieved through the inherent flexibility that was available to an organisation of the UHB's size and the management of premium staff costs.</p> <p>The Independent Member – Finance (JU) asked whether there were any implications arising from the bids of circa £1.7m for which the UHB had not received confirmed funding and the Chief Operating Officer confirmed that the associated schemes would be supported by slippage against other schemes. It was also stated that the UHB is expected make a further submission for recovery funding in 2021/22.</p> <p>Reporting on Clinical Board performance it was highlighted that the largest operational overspend was in the Medicine Clinical Board (£0.410m deficit) where the main pressure areas are nursing and medical staffing. Financial performance in other Clinical Boards was broadly balanced.</p> <p>Savings of circa £8.5m had been identified against the £16m 2021/22 savings target leaving a further £7.5m of savings to be developed to meet the target. The Finance Committee Chair (RT) noted that the gap in the savings plan was just under 50% and indicated that the Finance Committee would require further assurance around the progress to bridge the gap and delivery before approving the revised financial plan. The UHB Chair (CJ) noted that the delivery of the savings target was an integral part of the plan and that the UHB would normally have identified a higher proportion of the savings target by this stage of the year and in this context further assurance was required that the UHB would not be adding to its planned deficit.</p> <p>The Chief Operating Officer stated that the UHB had an established process to maintain a pipeline of savings schemes which would be developed into actual schemes and that the focus of schemes coming out of the pandemic would be on reviewing high cost variable pay and the new working processes developed to manage the pandemic. The Deputy Director of Finance confirmed that there were detailed savings plans underpinning the analysis of saving schemes by Clinical Board presented at Appendix 1 and added that a more detailed review of the Savings Programme could be provided to the Committee at its next meeting, prior to submission of the Final Plan to Welsh Government.</p> <p><b>ACTION</b></p> <p>A more detailed update on savings plans to be provided at the next meeting of the Finance Committee to allow a more thorough review.</p> <p>Turning to the Revised Annual Financial Plan the Finance Committee agreed that it would need to determine whether the plan could be recommended to the Board before the Board meeting on the 24<sup>th</sup> June. It was agreed that it would be helpful to allow as much time as possible so that the plan could be refined before being brought back to the Finance Committee. In this context it</p>	CL
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	<p>was agreed that the next Finance Committee should be scheduled for June 23<sup>rd</sup> in order to consider the revised annual plan.</p> <p><b>ACTION</b></p> <p>Next Meeting of the Finance Committee to be brought forward to 2.00pm June 23<sup>rd</sup> from June 30<sup>th</sup> 2021.</p> <p><b>Resolved – that:</b></p> <p>The Finance Committee <b>noted</b> the month 1 financial impact of COVID 19 which is assessed at £8.145m;</p> <p>The Finance Committee <b>noted</b> the additional Welsh Government COVID 19 funding of £8.145m assumed within the month 1 position.;</p> <p>The Finance Committee <b>noted</b> the reported overspend of £1.929m at month 1 due to £0.154m of operational pressures and a planning deficit of £1.775m;</p> <p>The Finance Committee <b>noted the</b> forecast deficit of £21.3m which is consistent with the draft financial plan and assumed additional Welsh Government funding of £118.741m to manage the impact of COVID 19 in 2021/22 in line with response and recovery assumptions;</p> <p>The Finance Committee <b>noted that</b> the UHB has a risk in its current and forecast level of COVID response costs which are in £4.056m in excess of funding received for the first 6 months:</p> <p>The Finance Committee <b>noted</b> the 2021/22 brought forward Underlying Deficit of £25.3m and the forecast carry forward of £25.3m to 2022/23.</p>	PE
<p><b>FC</b> <b>21/05/008</b></p>	<p><b>FINANCE RISK REGISTER</b></p> <p>The Deputy Director of Finance presented the 2021/22 Finance Risk Register to the Committee and highlighted that the scoring in part reflected the level of uncertainty in the early part of the year.</p> <p>The following 3 risks identified on the 2021/22 Risk Register were categorized as extreme risks (Red):</p> <ul style="list-style-type: none"> <li>• Maintaining the underlying deficit of £25.3m on line with the draft annual plan.</li> <li>• Management of budget pressures.</li> <li>• Delivery of the 2% CIP (£16.0m)</li> </ul> <p>The Finance Committee Chair (RT) noted that the red risks were normally considered in some detail within the monthly finance reports and indicated that some of the other risks would be considered in more detail in the later part of the year if further scrutiny was required.</p> <p><b>Resolved – that:</b></p>	

	The Finance Committee <b>noted</b> the risks highlighted within the 2021/22 risk register.	
<b>FC 21/05/009</b>	<b>MONTH 1 FINANCIAL MONITORING RETURNS</b>  These were noted for information.	
<b>FC 21/05/010</b>	<b>ITEMS TO BRING TO THE ATTENTION OF THE BOARD</b>  There were no items to bring to the attention of the Board.	
<b>FC 21/05/011</b>	<b>DATE OF THE NEXT MEETING OF THE COMMITTEE</b>  <b>Wednesday 23<sup>rd</sup> June 2.00pm; Virtual Meeting via Teams</b>	

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## FINANCE COMMITTEE

### ACTION LOG

MINUTE	DATE	SUBJECT	AGREED ACTION	ACTIONED TO	STATUS
<b>FC 21/05/007</b>	26.05.21	<b>FINANCIAL PERFORMANCE MONTH 1 – Delivery of savings</b>	A more detailed update on savings plans to be provided at the next meeting of the Finance Committee to allow a more thorough review.	Deputy Director of Finance	<b>Complete.</b> Report scheduled to be provided to the Finance Committee on the 23 <sup>rd</sup> June 2021.
<b>FC 21/05/007</b>	26.05.21	<b>FINANCIAL PERFORMANCE MONTH 1 – Revised Annual Plan</b>	The next Finance Committee should be re-scheduled for June 23 <sup>rd</sup> in order to consider the revised annual plan before consideration by the Board	Secretariat	<b>Complete.</b> Revised Annual Plan to be considered at re-scheduled Finance Committee on the 23 <sup>rd</sup> June 2021.

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The 2021/22 annual financial plan aims to deliver an in year financially stable position. We continue to be in a dynamic environment with considerable uncertainty that is hindering planning commitments at this time. Delivery of the 2020/21 financial plan has been a considerable challenge supporting services in managing the impact of the coronavirus pandemic. It is anticipated that 2021/22 will be another very challenging year. The timing of confirmation of funding allocations secured through the final Welsh Government budget will mean the financial plan supporting the service response will continue to develop through quarter 1 and is draft at this stage.

### Overview of the draft Financial Plan

We continue to have ambitious goals. The draft Financial Plan sets out our financial strategy in three parts:

- I. Core Financial Plan: Delivering in-year financial stability and maintain the current level of underlying deficit
- II. Continuation of non-recurrent response to COVID
- III. COVID recovery and reset (service)

#### **1. Core Financial Plan: Delivering in-year financial stability maintain the current level of underlying deficit**

We are aiming to deliver in year financial stability. This will provide the UHB with a significant financial challenge for the year that is based on a Health & Social Care budget 2% core allocation uplift in funding in 2021/22.

Based on current funding assumptions, the planned underlying deficit of £4.0m entering 2021/22 has increased to £25.3m due to the non-delivery of recurrent savings caused by the impact of COVID. A number of the UHB's high impact schemes were based on reducing bed capacity, improving flow coupled with workforce efficiencies and modernisation. These could not be pursued due to the UHB response in managing the pandemic. As per the final annual plan financial principles and expectations we are assuming a non-recurrent allocation of £21.3m to address the impact of COVID on the recurrent brought forward position that relates to 2020/21 non delivery of savings.

There has been a capped approach to cost pressures based on expenditure trends over the past 12 months and this will be continually reviewed.

The 2021/22 plan will require the delivery of a 2% efficiency and value target. Given the continuing impact of COVID through 2021-22 this will challenge the organisation. The savings plan will focus on procurement, medicines management, Estates rationalisation alongside maximizing the benefits of developments implemented through COVID.

There will however be a need to limit any internal investments to those unavoidable items to address sustainability and safety issues.

A key assumption in delivery of the core financial plan is that the commissioning approach from WHSSC and neighboring LHBs does not financially destabilise the UHB and that block contract arrangements will continue through 2021-22.

### **DRAFT Core Financial Plan Summary**

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	2021/22 Plan £m	2022/23 Plan £m
Prior Year Plan	(4.0)	(21.3)
Adjustment for non recurrent items in previous year	(21.3)	(4.0)
<b>Draft b/f underlying deficit</b>	<b>(25.3)</b>	<b>(25.3)</b>
Net allocation uplift (including LTA inflation)	19.4	
Draft cost pressures assessment	(27.4)	
Investments	(4.0)	
Recurrent cost improvement plans 1.5%	12.0	
Non Recurrent cost improvement plans 0.5%	4.0	
<b>Draft Surplus/(Deficit) *</b>	<b>(21.3)</b>	
Non recurrent allocation to offset b/fwd COVID deficit	21.3	
<b>Draft Surplus/(Deficit)</b>	<b>0.0</b>	

The UHB plan gives a breakeven in year position.

## 2. Continuation of non-recurrent response to COVID

The UHB has developed three planning scenarios, based around potential COVID prevalence. Financial modelling is based on the COVID central scenario that assumes COVID is with us all year but continues to recede. The response will need to remain dynamic and responsive to changes in COVID demand, working within an established escalation framework. Based on the considerable uncertainty of planning commitments the forecast below currently represents quarter 1 and quarter 2 only.

### COVID Financial Forecast 2021-22 (based on month 2 MMR submission)

	Q1 £'000	Q2 £'000	Q3 £'000	Q4 £'000	Total £'000
Testing	639	639	639	639	2,556
Tracing	1,912	2,868	2,868	2,868	10,516
COVID-19 Vaccination Programme	5,311	5,447	3,821	3,711	18,290
Extended Flu vaccination		91	1,243	203	1,537
Field Hospitals (Lakeside Wing)	990	939	930	862	3,721
Cleaning Standards	417	1,058	1,116	1,116	3,707
CHC/FNC Packages	747	747	747	747	2,988
Other COVID-19 related spend	16,051	17,548	17,601	16,636	67,836
<b>Sub Total COVID-19 additionality</b>	<b>26,067</b>	<b>29,337</b>	<b>28,965</b>	<b>26,782</b>	<b>111,151</b>
Non delivery of planned savings due to COVID-19					
Planned Operational Underspends	(1,665)	(1,157)	(461)	(261)	(3,544)
Slippage on planned investments					
Repurposing of development initiatives					
<b>COVID-19 Impact</b>	<b>24,402</b>	<b>28,180</b>	<b>28,504</b>	<b>26,521</b>	<b>107,607</b>

\* other COVID-19 related expenditure includes Recovery Plan costs of £13.660m

### Key COVID financial assumptions

Local response stability allocation of £22.6m to cover first 6 months of the financial year based on Cardiff and Vale 13.3% allocation share. As per the final annual plan financial planning principles funding has been assumed to offset forecast costs for the seconds 6 months of the financial year.

Additional COVID funding has also been assumed totalling £3.544m relating to planned operational underspends to mitigate risks associated with the delivery of the 2021/22 savings programme.

Funding for national programmes on an actual cost basis:

- Testing costs
- Mass vaccination programme
- Transforming access to emergency care
- Cleaning standards
- NHS commissioned packages of care
- PPE
- Tracing costs

Full year forecasting remains a challenge given the range of potential COVID trajectories. Whilst COVID prevalence is currently low the organisation needs to remain COVID ready. Key cost drivers within our local COVID response include:

- Full year costs of £7.718m relating to the continued use of the independent sector. Independent sector usage described in our COVID recovery plan is in addition to this.
- Lakeside wing running and staffing costs. 50 beds are currently open.
- Additional staffing costs relating to the continued use of green zones.
- Revised layout and expansion of critical care
- Increased NCSO costs relating to medicines supply restraints
- Additional partnership working with the 3rd Sector
- Continuation of reductions in both private patient and commercial income streams

### 3. COVID Recovery and Redesign (Service)

The focus is now increasingly turning planning recovery of the system that will of course be a long term challenge. The organisation is now progressing its recovery plans in line with our initial recovery proposals against the WG £100m allocation for 2021/22.

Confirmation of £13.660m non-recurrent funding will support the following planned care proposals:

- Independent sector and insourcing £6.757m
- Waiting list initiatives £1.214m
- Specialty specific schemes £0.610m
- Therapies £0.448m
- Recruitment of key posts £3.381m
- Hire of 2 mobile theatre units £1.250m

Further recovery bids totalling £23.575m will be included within our draft annual plan addendum with an increased focus on unscheduled care, primary care, diagnostics and mental health.

### Summary

This is a draft plan based on the final annual plan financial principles and expectations. We will continue to need to work closely with Welsh Government in finalising the plan and in ongoing assurances on delivery.

### Financial Risks

We are facing a number of financial risks at this stage of the financial planning process. The key risks for are set out below:

- **Finalisation of planning assumptions and financial allocations** - We continue to be in a dynamic environment with considerable uncertainty that is hindering planning commitments

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at this time. Confirmation and allocation of additional funding secured in the Welsh Government Final Budget will influence the final plan.

- **Achievement of the efficiency plan target** – We will need to give this concerted attention in order to ensure delivery. Savings plans delivering 2% need to be in place as soon as possible. There will be clear lines of accountability in delivering identified high value opportunities.
  - **Management of Operational Pressures** – We will be expecting our budget holders to manage and recover any operational pressures within the totality of resources delegated to them.
- COVID Response** – The UHB will need to manage its COVID 19 response within the funds made available by Welsh Government. The response will need to remain dynamic and responsive to changes in COVID demand. Key to this will be the organisations ability to step down non recurrent COVID costs at pace. COVID stability funding post month 6 is yet to be confirmed but at this stage assumed to match forecast costs subject to review

The Health Board recognises the risks in the plan and is taking appropriate actions in order to ensure that risks are appropriately managed and that financial opportunities to support mitigation are fully explored.

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# Finance Committee

## Deep Dive – Cost Improvement Programme

Wednesday 23<sup>rd</sup> June 2021

Emmerson, Paul  
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# Cost Improvement Programme (CIP) 2021/22

- CIP monitoring and reporting
- CAV CIP tracker
- CIP tracker governance
- Cost reduction and Efficiency savings definitions
- Current savings position and detailed schemes

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# CIP monitoring and reporting

Process, structure, governance and accountability are key elements of safe, effective CIP delivery

- Organisations that deliver CIPs well:
- Engage with their staff
- Plan in detail
- Have robust monitoring arrangements
- Continually evaluate both individual CIP schemes and overall performance

Good governance arrangements are fundamental:

- Clear lines of accountability
- Performance management processes to ensure CIPs are delivered to timescale and plan

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# Cardiff and Vale CIP Tracker

## Key challenges:

- Sharpen visibility of performance and accountability
- Timeliness and Consistency of CIP reporting
- Consistent messaging across the organisation
- Grip and control over scheme delivery

- Collating further savings schemes potential

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# Cardiff and Vale CIP Tracker

## The database includes:

- Description of individual CIP schemes
  - A named responsible officer
  - Savings profiled over the current/next financial year
  - Risk rating and scheme development stage – Green, Amber or Red Pipeline (Tracker governance)
  - Split of recurrent or non-recurrent savings, and part and full year effects
  - Indication as to whether scheme is cross cutting throughout organisation or specific to a Clinical Board
  - Scheme review dates
- 
- The CIP tracker ensures consistency across the organisation in terms of scheme identification, monitoring and reporting to both internal and external audiences.
  - Subsequently adopted across Wales and continuous improvements each year

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# CIP Tracker Governance (RAG rating)

RAG Rating	Project plan/brief	Accountable Lead	Financial & activity calculation	Financial phasing	Financial Code	MMR Report
<b>Red Pipeline</b>	Evidence of an opportunity that requires work up of a full project plan	Lead to be identified	Calculation of savings to be fully quantified Full Project plan to be confirmed to allow complete financial assessment	Milestones of project and rationale for financial savings to be confirmed Calculation of savings and significant factors to be completed Financial savings to be confirmed	To be confirmed	0% Financial Value
<b>Amber</b>	Clear components of project plan in place with elements not fully confirmed and addressed	Appropriate lead accountable for delivery of the project in place Project approved and supported by relevant stakeholders	Financial assessment factors all known financial implications Financial calculation reflects confirmed deliverable value Financial calculation reflects actual savings identifies not a target	Financial saving phasing in line with confirmed plans and milestones	Financial code identified and confirmed	100% of identified deliverable value
<b>Green</b>	Complete/appropriate to complexity project plan in place, brief available reflecting timescales. Milestones, enablers and risk considered	Appropriate lead accountable for delivery of the project Project approved and supported by relevant stakeholders	Complete project brief provides clear base for financial assessment Financial assessment includes savings and any required facilitating expenditure; capital or revenue Financial calculation reflects actual savings identified not a target	Financial savings phased in line with the milestones and timing identified within the project plan	Financial code identified and confirmed	100% of identified deliverable value

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# Cost Reduction and Efficiency Savings Definitions

Term	Definition	Monitoring Returns Classification
<b>Cash-Releasing Saving (Pay)</b>	A form of cost reduction saving which is workforce related, and specifically relates to providing a service at the same or better quality, for a lower cost, through new ways of working, that reduce cost on an ongoing recurrent basis.	<b>Expenditure Savings Schemes</b>
<b>Cash-Releasing Saving (Non-Pay)</b>	A form of cost reduction saving which is non-pay related, and specifically relates to providing a service at the same or better quality, for a lower cost, through new ways of working or reduced prices, that reduce cost on an ongoing recurrent basis.	<b>Expenditure Savings Schemes</b>
<b>Cost Avoidance</b>	A form of cost reduction which specifically relates to eliminating or preventing future costs arising. This should be as a result of management action to drive a reduction in costs, for expenditure which is yet to be incurred. Cost avoidance measures may involve some expenditure but at a lower level than predicted future costs.	<b>Expenditure Savings Schemes</b>
<b>Income Generation</b>	A form of cost efficiency where an increased contribution to an organisation is generated that can be used for improving services. Income is typically recovered through providing more output from the same cost base, or charging for services provided. Schemes are typically cash generating and not cash releasing schemes.	<b>Income Generation</b>
<b>Accountancy Gain</b>	A form of cost reduction which is typically technical in nature, relating to changes in the balance sheet position, or changes in actual expenditure in comparison to previous years estimates or provisions. Savings are typically non-recurrent in nature.	<b>Accountancy Gain</b>

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# CIP Summary Tracker Position as at 17th June 2021

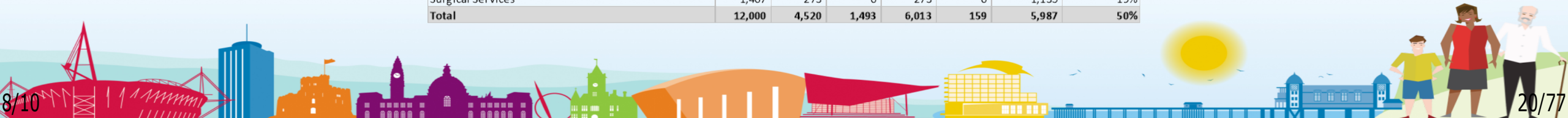
## 2021-22 in-year plans

Directorate	21-22 Target 2%	Green	Amber	Total Green & Amber	Red	Shortfall on Total Target vs Green & Amber	% Target identified Green / Amber
	£'000	£'000	£'000	£'000	£'000	£'000	%
Capital Estates and Facilities	946	0	955	955	0	-8	101%
Healthboard Wide	4,000	987	2,000	2,987	0	1,013	75%
Children and Women	1,303	1,034	155	1,189	159	114	91%
Clinical Diagnostics and Therapeutics	1,199	773	0	773	0	425	65%
Corporate Executives	500	192	0	192	0	309	38%
Medicine	1,378	1,378	0	1,378	0	-0	100%
Mental Health	1,079	467	0	467	0	612	43%
Primary, Community and Intermediate Care	2,423	1,835	208	2,042	0	380	84%
Specialist Services	1,482	1,382	100	1,482	0	0	100%
Surgical Services	1,689	1,260	0	1,260	0	429	75%
<b>Total</b>	<b>16,000</b>	<b>9,307</b>	<b>3,418</b>	<b>12,724</b>	<b>159</b>	<b>3,275</b>	<b>80%</b>

## 2021-22 full year impact recurrent schemes

Directorate	21-22 Target 1.5%	Green	Amber	Total Green & Amber	Pipeline Red	Shortfall on Total Target vs Green & Amber	% Target identified Green / Amber
	£'000	£'000	£'000	£'000	£'000	£'000	%
Capital Estates and Facilities	789	0	797	797	0	-8	101%
Healthboard Wide	2,000	987	0	987	0	1,013	49%
Children and Women	1,086	222	148	371	159	715	34%
Clinical Diagnostics and Therapeutics	999	311	0	311	0	688	31%
Corporate Executives	417	161	0	161	0	256	39%
Medicine	1,148	757	0	757	0	391	66%
Mental Health	899	100	0	100	0	799	11%
Primary, Community and Intermediate Care	2,019	727	448	1,175	0	844	58%
Specialist Services	1,235	982	100	1,082	0	153	88%
Surgical Services	1,407	273	0	273	0	1,135	19%
<b>Total</b>	<b>12,000</b>	<b>4,520</b>	<b>1,493</b>	<b>6,013</b>	<b>159</b>	<b>5,987</b>	<b>50%</b>

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# CIP Plans to date by Theme

Savings Tracker Summary	Cash-Releasing Saving	Cost Avoidance	Savings Total	Income Generation
£'000 (All Positive Entries)				
Planned Care	2,500	60	2,560	209
Unscheduled Care	355	0	355	0
Primary and Community Care (Excl Prescribing)	173	0	173	0
Mental Health	467	0	467	0
Clinical Support	669	115	785	34
Non Clinical Support (Facilities/Estates/Corporate)	2,281	0	2,281	0
Commissioning	0	0	0	11
Across Service Areas	3,250	0	3,250	132
CHC	1,200	0	1,200	0
Prescribing	266	0	266	0
Medicines Management (Secondary Care)	1,002	0	1,002	0
Green & Amber Sub-Total	12,163	175	12,338	386
Red Schemes	159	0	159	0
Grand Total	12,322	175	12,497	386



# CIP Detailed schemes

(Appendix 1)

- There are currently 268 schemes included on the CIP Tracker
  - 208 Green schemes
  - 18 Amber schemes
  - 38 Red schemes
- In order to bridge the gap against the savings plan amber schemes need to covert to Green to give further assurance.
- Red schemes need to be developed

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<b>Report Title:</b>	<b>Finance Report for the Period Ended 31<sup>st</sup> May 2021</b>				
<b>Meeting:</b>	<b>Finance Committee</b>			<b>Meeting Date:</b>	<b>23<sup>rd</sup> June 2021</b>
<b>Status:</b>	<b>For Discussion</b>	<b>x</b>	<b>For Assurance</b>	<b>x</b>	<b>For Approval</b>
<b>Lead Executive:</b>	<b>Executive Director of Finance</b>				
<b>Report Author (Title):</b>	<b>Deputy Director of Finance</b>				

## Background and current situation:

Welsh Government outlined the annual planning arrangements for the UHB in a letter dated March 11<sup>th</sup> 2021. The letter acknowledged that there were still uncertainties around the pattern of the COVID 19 virus and the impact on activity, workforce, recovery and the associated financial considerations. In addition, there was a recognition that the final Welsh Government Budget was likely to influence 2021/22 plans, however it was unlikely that the final budget would be agreed before the submission of initial plans. In this context the UHB submitted a draft plan at the end of March 2021 which focused on delivering in-year financial stability and maintaining the current level of underlying deficit. The draft plan included a planned deficit of £21.3m in 2021/22 and if delivered will ensure that the underlying position does not deteriorate. This draft plan has been updated to a break even plan to reflect assumed additional COVID income to cover slippage in the 20/21 savings programme due to the impact of the pandemic.

The draft plan is subject to further review during quarter 1 of 2021/22 in the light of additional planning guidance and the UHB expects to submit a final financial plan for 2021/22 at the end of quarter 1. A summary of the core draft plan submitted is provided in Table 1.

**Table 1: 2021/22 Core Draft plan**

	2021/22 Plan £m	2022/23 Plan £m
Prior Year Plan	(4.0)	(21.3)
Adjustment for non recurrent items in previous year (note 1)	(21.3)	(4.0)
<b>b/f underlying deficit</b>	<b>(25.3)</b>	<b>(25.3)</b>
Net Allocation Uplift (including LTA inflation) (note 2)	19.4	
Draft Cost Pressures Assessment (note 3)	(27.4)	
Investments	(4.0)	
Recurrent Cost Improvement Plans 1.5% (note 4)	12.0	
Non Recurrent Cost Improvement Plans 0.5% (note 5)	4.0	
<b>Planned Surplus/(Deficit) 2021/22</b>	<b>(21.3)</b>	
Non Recurrent COVID Funding to cover slippage in 2020/21 Recurrent saving schemes	21.3	
<b>Updated Core Draft Financial Plan 2021/22 £m</b>	<b>0.0</b>	

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In addition to the core financial plan of the Health Board identified by Table 1, the UHB will also incur additional COVID 19 costs in respect of response and recovery. These costs are considered to be in addition to the core financial plan and at this stage the UHB is anticipating additional funding to fully cover these costs. **The UHB has a risk in its current and forecast level of COVID response costs where the current estimated costs for the first 6 months are £0.495m higher than confirmed allocations.**

**At month 2, the UHB is reporting an overspend of £0.436m against its updated draft plan. The UHB is reporting that it incurred net Covid response and recovery costs of £15.458m to month 2 and it is assumed that these costs will be covered by additional COVID 19 allocations.**

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

The draft Financial Plan sets out the UHB financial strategy in three parts:

1. Core Financial Plan: Delivering in-year financial stability and maintain the current level of underlying deficit
2. Continuation of non-recurrent response to COVID within available funding
3. COVID recovery and reset (service) within available funding

The brought forward COVID deficit of £21.313m relating to non-delivery of savings in 2020/21 is assumed to be funded non-recurrently as per the Welsh Government final annual plan financial principals.

The reported financial position for the 2 months to the end of May is an operational deficit of £0.436m. Mitigating actions will need to be taken to ensure this position is recovered.

Delivery of the core financial plan includes a 2% (£16.0m) savings requirement. At month 2 £10.431m Green and Amber savings have been identified against the target. Further progress will need to be made before the final plan is submitted at the end of quarter 1.

The UHB also has a risk in its current and forecast level of COVID response costs which are in excess of funding received. The estimated costs for the first 6 months are £0.495m higher than confirmed allocations. This position is a significant improvement on the position reported at month 1.

**Since reporting the month 2 financial position, the UHB has been informed that it can retain any reductions in planned expenditure due to the impact of the pandemic to offset financial pressures, with COVID costs being funded gross of this. This is a departure from how this was treated in 2020/21 and therefore clarity on this has been sought with Welsh Government.**

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## Assessment and Risk Implications

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

**Table 2: Finance Dashboard @ May 2021**

Measure	STATUS REPORT				
	May 2021	Rating	Latest Trend	Target	Time Period
Deliver 2021/22 Draft Financial Plan	Forecast year-end breakeven at month 2. £0.436m operational deficit at month 2.	A	↑	Deliver 2021/22 £21.3m Planned Deficit	M2 2021-22
Remain within capital resource limits.	Expenditure at the end of May was £1.385m against a plan of £1.385m.	G	9	Approved planned expenditure £33.922m	M2 2021-22
Maintenance (no deterioration) of Underlying deficit	£25.3m assessed underlying deficit (ULD) position b/f to month 1. Forecast Year End ULD £25.3m	R	9	2021/22 plan to ensure no deterioration in £25.3m underlying deficit	M2 2021-22
Delivery of recurrent £12.000m 1.5% target	£5.652m forecast at month 1.	R	↑	£12.000m	M2 2021-22
Delivery of £4m non recurrent target	£4.780m at month 1.	G	↑	£4.000m	M2 2021-22
Creditor payments compliance 30 day Non NHS	Cumulative 94.7% at the end of May	A	↑	95% of invoices paid within 30 days	M2 2021-22
Remain within Cash Limit	The UHB is predicting a positive cash balance at the end of 2021/22 in line with the forecast breakeven	G	9	To remain within Cash Limit	M2 2021-22
Maintain Positive Cash Balance	Cash balance = £4.359m	G	9	To Maintain Positive Cash Balance	End of May 2021

## Month 2 Cumulative Financial Position

The Welsh Government monthly financial monitoring returns continue to capture and monitor costs due to COVID 19 that are over and above LHB plans. The financial position reported to Welsh Government for month 2 is a deficit of £0.436m and this is summarised in Table 3.

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**Table 3: Month 2 Financial Position 2021/22**

	Cumulative Month 2 £m	Forecast Year-End Position £m
COVID 19 Additional Expenditure	16.635	111.149
COVID 19 Reductions in Planned Expenditure	(1.177)	(3.543)
<b>Net COVID 19 Expenditure</b>	<b>15.458</b>	<b>107.606</b>
COVID 19 Funding assumed	(19.008)	(128.919)
Deficit due to non delivery of 2020/21 recurrent Savings	3.550	21.313
Operational position (Surplus) / Deficit	0.436	0.000
<b>Financial Position £m (Surplus) / Deficit £m</b>	<b>0.436</b>	<b>0.000</b>

The month 2 deficit of £0.436m reflects the operational performance of the UHB with all COVID costs and the shortfall on the 2020/21 savings plan assumed to be funded.

The UHB is forecasting a break even position by year end. All risks will need to be managed to deliver this.

The additional COVID 19 expenditure in the year to month 2 was £16.635m and this has been offset by expenditure reduction £1.177m as a consequence of the curtailment of services arising from measures to manage COVID leaving net expenditure due to COVID 19 of £15.458m.

It is assumed that Welsh Government COVID funding including additional further COVID response funding will be provided to cover the COVID costs arising to month 2 and for the remainder of the year.

**Since reporting the month 2 financial position, the UHB has been informed that it can retain any COVID 19 reductions in planned expenditure with COVID costs being funded gross of this. Confirmation of this is being sought with Welsh Government.**

The additional COVID 19 expenditure is matched by the additional Welsh Government funding outlined in the table 4 below:

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**Table 4: Welsh Government COVID 19 Funding assumed at month 2 2021/22**

Welsh Government COVID Funding	Month 2 £m
COVID 19 Testing assumed	(0.426)
COVID 19 Tracing assumed	(1.972)
COVID 19 Vaccination assumed	(2.924)
Cleaning Standards assumed	(0.108)
PPE assumed	(0.752)
Continuing Care and Funded Nursing Care assumed	(0.498)
Urgent and Emergency Care assumed	(0.318)
COVID 19 Response - confirmed	(9.227)
COVID 19 Recovery - Confirmed	(0.406)
COVID 19: Vaccine Allergy SLA	(0.004)
<b>Sub Total Total funding confirmed / assumed £m</b>	<b>(16.635)</b>
NR Funding for Non Delivery of 2020/21 Recurrent Savings	(3.550)
COVID 19 Reductions in Planned Expenditure	1.177
<b>Total COVID 19 Funding assumed</b>	<b>(19.008)</b>

The UHB has a risk in its current and forecast level of COVID response costs which are in excess of funding received. The estimated costs for the first 6 months are £0.495m higher than confirmed allocations.

The UHB has a small operational overspend of £0.436m at Month 2 and Table 5 analyses the reported position between income, pay and non pay.

**Table 5: Summary Financial Position for the period ended 31<sup>st</sup> May 2021**

Income/Pay/Non Pay	Budget	Actual	Gross Expenditure Due To COVID 19	Reductions in Planned Expenditure Due To COVID 19	Net Expenditure Due To COVID 19	Welsh Government COVID 19 Funding Assumed	Welsh Government COVID 19 Funding 2020/21 Savings Shortfall	Operational Variance (Fav)/Adv	Total Variance
	£m	£m	£m	£m	£m	£m	£m	£m	£m
<b>In Month</b>									
Income	(127.235)	(134.135)	0.483		0.483	(0.483)		(0.070)	(0.070)
Pay	57.633	61.383	3.829	(0.144)	3.685	(3.685)		0.065	0.065
Non Pay	69.602	71.260	3.629	(0.483)	3.145	(3.145)		(1.488)	(1.488)
Sub Total £m	0.000	(1.493)	7.941	(0.627)	7.313	(7.313)	0.000	(1.493)	(1.493)
COVID funding due to non delivery of 2020/21 recurrent Savings	0.000					(3.550)	3.550	0.000	0.000
Variance to Plan £m	0.000	(1.493)	7.941	(0.627)	7.313	(10.863)	3.550	(1.493)	(1.493)
<b>Cumulative</b>									
Income	(251.399)	(265.850)	1.037		1.037	(1.037)		(0.030)	(0.030)
Pay	114.671	121.994	8.095	(0.278)	7.817	(7.817)		(0.494)	(0.494)
Non Pay	136.728	144.291	7.502	(0.899)	6.603	(6.603)		0.960	0.960
Sub Total £m	(0.000)	0.436	16.635	(1.177)	15.458	(15.458)	0.000	0.436	0.436
COVID funding due to non delivery of 2020/21 recurrent Savings	0.000					(3.550)	3.550	0.000	0.000
Variance to Plan £m	(0.000)	0.436	16.635	(1.177)	15.458	(19.008)	3.550	0.436	0.436

## Income

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

**Table 6: Income Variance @ May 2021**

Income	Gross Expenditure Due To COVID 19	Reductions in Planned Expenditure Due To COVID 19	Net Expenditure Due To COVID 19	Welsh Government COVID 19 Funding Assumed	Operational Variance (Fav)/Adv	Total Variance
In Month	£m	£m	£m	£m	£m	£m
Revenue Resource Limit (RRL)	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	0.000	0.000
Welsh Government Income (Non RRL)	0.000	0.000	0.000	0.000	0.000	0.000
Accommodation & Catering	0.119	0.000	0.119	(0.119)	0.009	0.009
Education & Training	0.000	0.000	0.000	0.000	(0.008)	(0.008)
Injury Cost Recovery Scheme (CRU) Income	0.000	0.000	0.000	0.000	0.000	0.000
NHS Patient Related Income	0.070	0.000	0.070	(0.070)	(0.088)	(0.088)
Other Operating Income	0.245	0.000	0.245	(0.245)	0.024	0.024
Overseas Patient Income	0.000	0.000	0.000	0.000	0.006	0.006
Private Patient Income	0.049	0.000	0.049	(0.049)	0.025	0.025
Research & Development	0.000	0.000	0.000	0.000	(0.039)	(0.039)
Variance to Plan £m	0.483	0.000	0.483	(0.483)	(0.070)	(0.070)
Cumulative						
Revenue Resource Limit (RRL)	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	0.000	0.000
Welsh Government Income (Non RRL)	0.000	0.000	0.000	0.000	0.000	0.000
Accommodation & Catering	0.190	0.000	0.190	(0.190)	0.002	0.002
Education & Training	0.000	0.000	0.000	0.000	0.005	0.005
Injury Cost Recovery Scheme (CRU) Income	0.000	0.000	0.000	0.000	0.000	0.000
NHS Patient Related Income	0.194	0.000	0.194	(0.194)	(0.186)	(0.186)
Other Operating Income	0.558	0.000	0.558	(0.558)	0.119	0.119
Overseas Patient Income	0.000	0.000	0.000	0.000	(0.005)	(0.005)
Private Patient Income	0.096	0.000	0.096	(0.096)	0.056	0.056
Research & Development	0.000	0.000	0.000	0.000	(0.020)	(0.020)
Variance to Plan £m	1.037	0.000	1.037	(1.037)	(0.030)	(0.030)

The income position at month 2 is an operational underspend of £0.030m. The additional COVID 19 cost of £1.037m is matched by £1.037m of assumed COVID 19 funding.

The key COVID 19 costs related to income reductions have continued in month and cumulative income losses are as follows:

- £0.190m shortfall on accommodation and catering income as a result of a reduction in restaurant services.
- £0.194m adverse variance in NHS Patient related income following the reduction in English non-contracted income due to COVID 19.
- £0.558m deficit against Other Operating Income. The majority of the deficit is a result of reduced General Dental Services activity leading to a loss of Dental Patient Charges income. There is also a reduction in income because of reduced activity in radiopharmacy.
- £0.096m 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 @ May 2021**

Pay	Gross Expenditure Due To COVID 19	Reductions in Planned Expenditure Due To COVID 19	Net Expenditure Due To COVID 19	Welsh Government COVID 19 Funding Assumed	Operational Variance (Fav)/Adv	Total Variance
In Month	£m	£m	£m	£m	£m	£m
Medical and Dental	0.856	0.000	0.856	(0.856)	0.227	0.227
Nursing (registered)	1.267	(0.144)	1.123	(1.123)	(0.005)	(0.005)
Nursing (unregistered)	0.712	0.000	0.712	(0.712)	0.289	0.289
Scientific, prof & technical	0.085	0.000	0.085	(0.085)	(0.186)	(0.186)
Additional clinical services	0.181	0.000	0.181	(0.181)	(0.144)	(0.144)
Management, admin & clerical	0.516	0.000	0.516	(0.516)	(0.189)	(0.189)
Other staff groups	0.211	0.000	0.211	(0.211)	0.073	0.073
Total £m	3.829	(0.144)	3.685	(3.685)	0.065	0.065
Cumulative						
Medical and Dental	1.659	0.000	1.659	(1.659)	0.455	0.455
Nursing (registered)	2.698	(0.278)	2.420	(2.420)	(0.351)	(0.351)
Nursing (unregistered)	1.476	0.000	1.476	(1.476)	0.564	0.564
Scientific, prof & technical	0.147	0.000	0.147	(0.147)	(0.381)	(0.381)
Additional clinical services	0.374	0.000	0.374	(0.374)	(0.268)	(0.268)
Management, admin & clerical	0.984	0.000	0.984	(0.984)	(0.294)	(0.294)
Other staff groups	0.758	0.000	0.758	(0.758)	(0.218)	(0.218)
Total £m	8.095	(0.278)	7.817	(7.817)	(0.494)	(0.494)

The pay position at month 2 is an operational underspend of £0.494m. The additional COVID 19 expenditure of £8.095m is netted down by planned expenditure reductions of £0.278m and matched by £7.817m of assumed COVID 19 funding.

Significant COVID 19 pay costs have been incurred for medical and nursing staff especially in the Medicine Clinical Board where there are cumulative additional costs of £2.540m and in the PCIC Clinical Board where additional costs of £2.645m are reported across all staff groups. Additional COVID 19 pay costs have also been incurred across all other Clinical Boards bar Genomics. Some of these costs are offset by nursing staff savings in the Surgical Clinical Board.

Operational pay is balanced or in surplus in all Clinical Boards except the Medicine Clinical Board where there is an operational overspend of £0.754m primarily as a result of nursing and medical costs and in Capital and Estates which is reporting an operational pay overspend of £0.154m at month 2.

## Non Pay

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

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**Table 8: Non Pay Variance @ May 2021**

Non Pay	Gross Expenditure Due To COVID 19	Reductions in Planned Expenditure Due To COVID 19	Net Expenditure Due To COVID 19	Welsh Government COVID 19 Funding Assumed	Operational Variance (Fav)/Adv	Total Variance
In Month	£m	£m	£m	£m	£m	£m
Drugs / Prescribing	0.347	(0.003)	0.344	(0.344)	0.113	0.113
Clinical services & supplies	0.123	(0.249)	(0.126)	0.126	0.088	0.088
General supplies & services	0.381	0.000	0.381	(0.381)	(0.674)	(0.674)
Establishment expenses	0.033	0.000	0.033	(0.033)	0.042	0.042
Premises & fixed plant	0.407	0.000	0.407	(0.407)	0.651	0.651
Continuing healthcare	0.249	0.000	0.249	(0.249)	0.140	0.140
Commissioned Services	0.335	(0.139)	0.196	(0.196)	(0.098)	(0.098)
Primary Care Contractors	0.124	(0.092)	0.032	(0.032)	(0.007)	(0.007)
Other non pay	1.630	0.000	1.630	(1.630)	(1.743)	(1.743)
<b>Total £m</b>	<b>3.629</b>	<b>(0.483)</b>	<b>3.145</b>	<b>(3.145)</b>	<b>(1.488)</b>	<b>(1.488)</b>
Cumulative						
Drugs / Prescribing	0.742	(0.028)	0.714	(0.714)	0.312	0.312
Clinical services & supplies	0.200	(0.483)	(0.283)	0.283	0.268	0.268
General supplies & services	0.770	0.000	0.770	(0.770)	(0.068)	(0.068)
Establishment expenses	0.062	0.000	0.062	(0.062)	(0.141)	(0.141)
Premises & fixed plant	0.900	0.000	0.900	(0.900)	0.160	0.160
Continuing healthcare	0.498	0.000	0.498	(0.498)	0.185	0.185
Commissioned Services	0.458	(0.139)	0.319	(0.319)	(0.028)	(0.028)
Primary Care Contractors	0.539	(0.249)	0.290	(0.290)	(0.017)	(0.017)
Other non pay	3.333	0.000	3.333	(3.333)	0.289	0.289
<b>Total £m</b>	<b>7.502</b>	<b>(0.899)</b>	<b>6.603</b>	<b>(6.603)</b>	<b>0.960</b>	<b>0.960</b>

There is an operational overspend of £0.960m non pay budgets. The additional COVID 19 expenditure of £7.502m is netted down by planned expenditure reductions of £0.899m and matched by £6.603m of assumed COVID 19 funding.

The in month operational underspend of £1.488m related to the reversal out of £1.775m of the original planned deficit in month 2 (being one twelfth of the original £21.3m planning deficit which was included in month).

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

- £0.770m expenditure on general supplies and services primarily relating to PPE where costs are less than the original forecast as a result of changes in the price and volume of PPE.
- £0.900m expenditure on Premises and Fixed Plant including £0.497m in relation to the Mass vaccination centres, £0.039m relating to energy, utilities and rates at the Lakeside Surge Hospital.
- £3.333m on other non pay primarily due to the Local Authority TTP Team and healthcare activity commissioned from the Independent sector.

A reduction in planned expenditure of £0.899m is reported against non pay costs mainly arising from reduced levels consumables associated with elective activity and adjustments to dental contracts.

The main issues driving the £0.960m operational overspend against non pay were as follows:

- £0.312m overspend against drugs and prescribing primarily in primary care GP prescribing.
- £0.185m overspend against Continuing Healthcare as a result of pressures in the Mental Health Clinical Board.
- £0.289m adverse variance against other non-pay for various non pay pressures.

## Net Expenditure Due to COVID 19

Forecast net COVID 19 expenditure is £107.606m and is summarised in table 9:

**Table 9: Summary of Forecast COVID 19 Net Expenditure**

	Month 2	Forecast Year-End Position
	£m	£m
COVID 19 Testing	0.426	2.557
COVID 19 Tracing	1.972	11.532
COVID 19 Vaccination	2.924	18.291
Extended Flu vaccination	0.000	1.536
Cleaning Standards	0.108	3.707
PPE	0.752	4.545
Continuing Care and Funded Nursing Care	0.498	2.988
Urgent and Emergency Care	0.318	1.997
COVID 19 Local Response	9.227	50.151
COVID 19 Recovery	0.406	13.660
COVID 19 Non Delivery of Savings Plans	0.000	0.000
COVID 19 Reductions in Planned Expenditure	(1.177)	(3.543)
COVID 19: Vaccine Allergy SLA	0.004	0.090
COVID 19: Long Covid Recovery Pathway		0.096
COVID 19 Release of Planned Investments	0.000	0.000
<b>Net Expenditure Due To COVID 19 £m</b>	<b>15.458</b>	<b>107.607</b>
Welsh Government COVID funding confirmed / assumed	(15.458)	(107.607)
<b>Net COVID 19 Forecast Position (Surplus) / Deficit £m</b>	<b>0.000</b>	<b>0.000</b>
NR Funding for Non Delivery of 2020/21 Recurrent Savings	(3.550)	(21.313)
<b>Net COVID 19 Forecast Position (Surplus) / Deficit £m</b>	<b>(3.550)</b>	<b>(21.313)</b>

## Forecast COVID 19 Funding

The forecast funding for COVID 19 is £128.919m to match the forecast net costs inclusive and £21.313m in support of the planning deficit identified in the initial draft plan as outlined below in Table 10.

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**Table 10: Summary of Forecast COVID 19 Funding**

Welsh Government COVID Funding	Month 2 £m	Forecast Year-End Position £m
COVID 19 Testing assumed	(0.426)	(2.557)
COVID 19 Tracing assumed	(1.972)	(11.532)
COVID 19 Vaccination assumed	(2.924)	(18.291)
Extended Flu vaccination assumed	0.000	(1.536)
Cleaning Standards assumed	(0.108)	(3.707)
PPE assumed	(0.752)	(4.545)
Continuing Care and Funded Nursing Care assumed	(0.498)	(2.988)
Urgent and Emergency Care assumed	(0.318)	(1.997)
COVID 19 Response - confirmed	(9.227)	(22.618)
COVID 19 Response - assumed	0.000	(27.533)
COVID 19 Recovery - Confirmed	(0.406)	(13.660)
COVID 19: Vaccine Allergy SLA	(0.004)	(0.090)
COVID 19: Long Covid Recovery Pathway	0.000	(0.096)
COVID 19 Reductions in Planned Expenditure	1.177	3.543
<b>Sub Total COVID funding confirmed / assumed £m</b>	<b>(15.458)</b>	<b>(107.606)</b>
<b>NR Funding for Non Delivery of 2020/21 Recurrent Savings</b>	<b>(3.550)</b>	<b>(21.313)</b>
<b>Total COVID funding confirmed / assumed £m</b>	<b>(19.008)</b>	<b>(128.919)</b>

The surplus non recurrent COVID funding is to be applied to the brought forward COVID deficit of £21.313m relating to a shortfall in recurrent savings delivery in 2020/21.

### Key Financial Assumptions

- The brought forward COVID deficit of £21.313m relating to non-delivery of savings in 2020/21 is funded non recurrently.
- Local response cost allocation of £22.6m to cover first 6 months of the financial year based on Cardiff and Vale 13.3% allocation share
- Funding for national programmes on an actual cost basis:
  - Testing costs
  - Mass vaccination programme
  - Transforming access to emergency care
  - Cleaning standards
  - NHS commissioned packages of care
  - PPE
  - Tracing costs (allocated from separate fund)
- Initial COVID recovery allocation of £13.660m

In line with the final annual plan financial planning principles issued, COVID response funding has been assumed in line with current full year forecast costs but this will be subject to further external detailed review.

### Overarching Planning assumptions for 2021/22

The first principle of the UHB's approach to planning through the pandemic has been, and continues to be, "COVID ready". This recognises the need to be ahead of the 'COVID-curve' and an appreciation that the uncertainty is such that UHB plans must be dynamic and anticipate the full range of possibilities. As a result, the UHB:

- has developed, with its Local Authority partners, a comprehensive surveillance dashboard to closely monitor all aspects of the pandemic which gives us an early warning if the situation is deteriorating
- utilises 'nowcasts' to predict future COVID demand over 4-week time horizons
- has established the concept of 'gearing' to set out our escalation and de-escalation measures as COVID numbers increase and decrease
- has developed internal models to produce longer-term scenario modelling and understand the range of potential trajectories for COVID

To that end the UHB has developed three broad scenarios (shown in table 11), representing the range of plausible circumstances (for COVID 19) over the coming year. It is important to note this is not to predict or project what might happen, but rather to understand the range of demand levels that the UHB may need to be prepared for. The model used for these scenarios has been further developed to account for the impact that the vaccine roll-out programme is expected to have on reducing susceptibility within the population.

**Table 11: Scenario Analysis**

Scenario		Gear	Description
1	COVID-19 "best-case"	Lower end of 'Significant' or 'COVID-free'	COVID recedes significantly during quarter one and – as a consequence of the vaccine programme and no new vaccine-resistant variants emerging - doesn't return to any significant degree
2	COVID-19 "worst-case"	Substantial (during Autumn/Winter)	New variants emerge over the summer which significantly reduce the effectiveness of the vaccines and result in a substantial third wave in the Autumn/Winter of 21/22
3	COVID-19 "central" scenario	Significant (during Autumn/Winter)	COVID reduces through Q1/Q2 but then a smaller third wave occurs during Autumn/Winter as a result of a partial reduction in the effectiveness of the vaccines

## COVID Local Response

Full year forecasting remains a challenge given the range of potential COVID trajectories. Whilst COVID prevalence is currently low the organisation needs to remain COVID ready. Key cost drivers within the UHB's local COVID response include:

- Full year costs of £7.718m relating to the continued use of the independent sector and the extension of the mobile MRI at UHW. Independent sector usage described in the UHB's COVID recovery plan is in addition to this.
- Lakeside wing running and staffing costs. 50 beds are currently open.

- Additional staffing costs relating to the continued use of green zones.
- Revised layout and expansion of critical care
- Increased NCSO costs relating to medicines supply restraints
- Additional partnership working with the 3<sup>rd</sup> Sector
- Ongoing reductions in both private patient and commercial income streams

## COVID Recovery

The focus is now increasingly turning to planning recovery of the system which will present a long term challenge. The organisation is now progressing its recovery plans in line with its initial recovery proposals against the WG £100m allocation for 2021/22.

In order to minimize the risk to patients of not progressing recovery plans at the earliest opportunity the Chief Operating Officer was authorized to progress up to £6m of recovery schemes at risk and subsequently approved the following schemes at risk. It should be noted that these schemes have a recurrent costs that will need to be managed out by staff turnover should funding not be available next financial year. This however appears unlikely.

Confirmation of £13.660m non-recurrent funding will support the following proposals:

- Independent sector and insourcing £6.757m
- Waiting list initiatives £1.214m
- Specialty specific schemes £0.610m
- Therapies £0.448m
- Recruitment of key posts £3.381m
- Hire of 2 mobile theatre units £1.250m

Further recovery bids have been included within the UHB's draft plan submitted on 11<sup>th</sup> June with a focus on unscheduled care, primary care, diagnostics and mental health.

## Urgent and Emergency Care

The UHB continues to shape its unscheduled care plans around the goals of the national urgent and emergency care framework. Costs included relate to urgent primary care centres and CAV 24/7.

## Resuming Non-Covid Activity

Throughout the pandemic the UHB has maintained core essential services. Given the uncertainty brought about by COVID 19 the UHB continues to operate in 4 week planning cycles, with prioritisation of need based upon clinical-stratification rather than time-based stratification

The reductions in non pay costs due to reduced elective capacity is forecast to be £3.543m over the year. This represents activity rising to 70% of pre-COVID levels through Q1, 80% through

Q2 and 90% through Q4 supported by COVID recovery plans including continued, and increased use of the independent sector and the commissioning of new modular theatres.

### **Financial Risks Uncertainties**

The financial forecast 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:

- Continuation of block contract arrangements;
- The financial forecast reflects the UHB being COVID ready and 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.

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

### **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 2 by Clinical Board is shown in Table 12.

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**Table 12: Financial Performance for the period ended 31<sup>st</sup> May 2021**

Clinical Board	Gross Expenditure Due To COVID 19 £m	Reductions in Planned Expenditure due to COVID 19 £m	Net Expenditure Due to COVID 19 £m	Welsh Government COVID 19 Funding Assumed £m	Operational Position (Surplus) / Deficit Variance £m	In Month Total (Surplus) / Deficit Variance £m
<b>In Month</b>						
All Wales Genomics Service	0.000	0.000	0.000	0.000	(0.006)	(0.006)
Capital Estates & Facilities	0.271	0.000	0.271	(0.271)	0.070	0.070
Children & Women	0.234	0.000	0.234	(0.234)	0.069	0.069
Clinical Diagnostics & Therapies	0.189	0.000	0.189	(0.189)	(0.023)	(0.023)
Surge Hospitals	0.000	0.000	0.000	0.000	(0.000)	(0.000)
Executives	0.179	0.000	0.179	(0.179)	(0.175)	(0.175)
Medicine	1.256	0.000	1.256	(1.256)	0.535	0.535
Mental Health	0.233	0.000	0.233	(0.233)	0.074	0.074
PCIC	3.575	(0.060)	3.515	(3.515)	(0.034)	(0.034)
Specialist	0.274	0.000	0.274	(0.274)	(0.030)	(0.030)
Surgery	0.424	(0.428)	(0.004)	0.004	0.116	0.116
<b>SubTotal Delegated Position £m</b>	<b>6.635</b>	<b>(0.488)</b>	<b>6.147</b>	<b>(6.147)</b>	<b>0.596</b>	<b>0.596</b>
Central Budgets	1.305	(0.139)	1.166	(1.166)	(0.314)	(0.314)
<b>Total Variance pre COVID -19 Funding</b>	<b>7.941</b>	<b>(0.627)</b>	<b>7.313</b>	<b>(7.313)</b>	<b>0.282</b>	<b>0.282</b>
W.G Funding for 2020/21 Savings Shortfall due To COVID 19 (change in planning assumptions)			0.000	0.000	(1.775)	(1.775)
<b>Total Variance £m</b>	<b>7.941</b>	<b>(0.627)</b>	<b>7.313</b>	<b>(7.313)</b>	<b>(1.493)</b>	<b>(1.493)</b>
<b>Cumulative</b>						
All Wales Genomics Service	0.000	0.000	0.000	0.000	(0.001)	(0.001)
Capital Estates & Facilities	0.808	0.000	0.808	(0.808)	0.040	0.040
Children & Women	0.452	0.000	0.452	(0.452)	0.112	0.112
Clinical Diagnostics & Therapies	0.416	0.000	0.416	(0.416)	0.012	0.012
Surge Hospitals	0.000	0.000	0.000	0.000	(0.000)	(0.000)
Executives	0.366	0.000	0.366	(0.366)	(0.246)	(0.246)
Medicine	2.753	0.000	2.753	(2.753)	0.945	0.945
Mental Health	0.510	0.000	0.510	(0.510)	0.124	0.124
PCIC	7.602	(0.242)	7.360	(7.360)	0.080	0.080
Specialist	0.491	0.000	0.491	(0.491)	0.009	0.009
Surgery	0.940	(0.796)	0.144	(0.144)	0.188	0.188
<b>SubTotal Delegated Position £m</b>	<b>14.337</b>	<b>(1.038)</b>	<b>13.299</b>	<b>(13.299)</b>	<b>1.262</b>	<b>1.262</b>
Central Budgets	2.298	(0.139)	2.158	(2.158)	(0.826)	(0.826)
<b>Total Variance £m</b>	<b>16.635</b>	<b>(1.177)</b>	<b>15.458</b>	<b>(15.458)</b>	<b>0.436</b>	<b>0.436</b>

Delegated budgets are £1.262m overspent for the 2 months to the end of May 2021. The operational deficit of £1.262m against delegated budgets is offset by a £0.826m underspend against central budgets leaving a reported overspend of £0.436m at month 2.

The largest operational overspend is in the Medicine Clinical Board (£0.945m deficit) where the main pressure areas continue to be in nursing and medical staffing.

## Savings Programme

The number of identified green and amber schemes increased by £1.945m in month from £8.486m to £10.431m. This leaves the UHB with a further £5.569m of schemes to identify to meet the £16.000m savings target as outlined in table 13 below:

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**Table 13: Savings Schemes**

	Total Savings Target £m	Total Savings Identified £m	Total Savings (Unidentified) £m
Total £m	16.000	10.431	(5.569)

Further progress will need to be made before the final plan is submitted at the end of quarter 1

Further analysis of the May 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 2021/22 is £25.3m which reflects the £21.3m shortfall against the recurrent savings 2020/21 target due to the pandemic. An illustration of the year on year movement in the underlying deficit is shown at **Appendix 2**.

Delivery of the UHB's draft financial plan will ensure that the underlying position does not deteriorate in 2021/22 and this will leave an underlying deficit of £25.3m to carry forward to 2021/22 as shown in Table 14.

**Table 14: Summary of Forecast Underlying Financial Position**

	Submitted Draft Plan £m	Draft Position @Month 2	
		Non Recurrent £m	Recurrent Position £m
<b>b/f underlying deficit</b>	<b>(25.3)</b>	<b>0.0</b>	<b>(25.3)</b>
Net Allocation Uplift (inc LTA inflation)	19.4		19.4
Cost Pressures	(27.4)		(27.4)
Investments	(4.0)		(4.0)
Recurrent Cost Improvement Plans	12.0		12.0
Non Recurrent Cost Improvement Plans	4.0	4.0	
Submitted 2020/21 IMTP £m	(21.3)	4.0	(25.3)
<b>In Year Movements</b>			
Operational Expenditure Cost Increase Due To Covid-19	(111.1)	(111.1)	
Planned Operational Expenditure Cost Reduction Due To Covid-19	3.5	3.5	
COVID 19 Welsh Govt. Funding based on Q3/Q4 planning assumptions	111.1	111.1	
COVID 19 Welsh Govt. Funding for the non delivery of 2020/21 recurrent savings	21.3	21.3	
In Year Operational Pressures including Unidentified Savings Gap	(3.5)	(3.5)	
<b>Planned Breakeven 2021/22</b>	<b>0.0</b>	<b>25.3</b>	<b>(25.3)</b>
<b>Planned Surplus/(Deficit) 2021/22</b>	<b>0.0</b>	<b>25.3</b>	<b>(25.3)</b>

### Balance Sheet

The balance sheet is expected to be provided at month 3 following external audit of the 2020/21 draft financial accounts and determination of draft brought forward balances.

## Cash Flow Forecast

The closing cash balance at the end of May was £4.359m which is broadly in line with plan and detailed in **Appendix 3**.

The UHB is predicting a positive cash balance at the end of 2021/22 in line with the revised financial forecast breakeven.

## Public Sector Payment Compliance

The UHB's public sector payment compliance performance was 94.7% at the end of May which is 0.3% under the 95% target level. Performance has improved from the April position and is expected to continue to improve as the year progresses.

## Capital Resource Limit (CRL)

Progress against the CRL for the period to the end of May 2021 is summarised in Table 15 and detailed in **Appendix 4**.

**Table 15: Progress against Capital Resource Limit @ May 2021**

	£m
Planned Capital Expenditure at month 10	1.385
Actual net expenditure against CRL at month	1.385
Variance against planned Capital Expenditure at month 2	0.000

Capital progress for the year to date is satisfactory with net expenditure to the end of May being 4% of the UHB's approved Capital Resource Limit which is in line with scheme forecasts. The UHB had an approved capital resource limit of £33.922m as at the 27<sup>th</sup> May 2021 comprising of £14.871m discretionary funding and £19.051m towards specific projects (including Rookwood Replacement, Maelfa Well Being Hub, Cystic Fibrosis Service, & the National Imaging Programme)

## Key Risks

Delivery of the core financial plan includes a 2% (£16.0m) savings requirement. At month the UHB needed to identify a further £5.569m of Green and Amber savings to meet the 2% (£16.0m) savings requirement required to deliver the core financial plan. Further progress will need to be made before the final plan is submitted at the end of quarter 1.

The UHB also has a risk in its current and forecast level of COVID response costs which are in excess of funding received. The estimated costs for the first 6 months are £0.495m higher than confirmed allocations. This position is a significant improvement on the position reported at month 1.

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## Recommendation:

The Finance Committee is asked to:

- **NOTE** the Gross month 2 financial impact of COVID 19 which is assessed at £15.458m;
- **NOTE** the additional Welsh Government COVID 19 funding of £15.458m assumed within the month 2 position;
- **NOTE** the £21.313m of non recurrent Welsh Government Covid 19 Funding which is assumed as coverage in respect of the 2020/21 recurrent savings shortfall;
- **NOTE** the reported overspend of £0.436m at month 2 due to operational pressures;
- **NOTE** the forecast breakeven which is consistent with the revised financial plan expected to be submitted to Welsh Government at the end of June and assumes additional funding of £128.919m to manage the impact of COVID 19 in 2021/22;
- **NOTE** that confirmation is being sought from Welsh Government that the UHB can retain COVID 19 reduction in planned expenditure to mitigate financial pressures;
- **NOTE** that the UHB has a risk in its current and forecast level of COVID response costs which are in £0.495m in excess of funding received for the first 6 months.
- **NOTE** the 2021/22 brought forward Underlying Deficit of £25.3m and the forecast carry forward of £25.3m to 2022/23.

### 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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## 2021/22 SAVING SCHEMES

## 2021-22 In-Year Effect

Clinical Board	21-22 Target 2%	Green	Amber	Total Green & Amber	Red	Shortfall on Total Target vs Green & Amber
	£'000	£'000	£'000	£'000	£'000	£'000
Capital Estates and Facilities	946	0	797	797	0	150
Children and Women	1,303	746	252	998	159	305
Clinical Diagnostics and Therapeutics	1,199	430	24	454	0	745
Corporate Executives	500	92	0	92	0	409
Medicine	1,378	1,033	0	1,033	0	345
Mental Health	1,079	145	0	145	0	934
Primary, Community and Intermediate Care	2,423	802	1,240	2,042	0	380
Specialist Services	1,482	1,097	330	1,427	0	55
Surgical Services	1,689	497	0	497	0	1,192
<b>Sub Total Clinical Boards £'000</b>	<b>12,000</b>	<b>4,842</b>	<b>2,643</b>	<b>7,485</b>	<b>159</b>	<b>4,515</b>
Healthboard Wide	4,000	947	2,000	2,947	0	1,053
<b>Total £'000</b>	<b>16,000</b>	<b>5,789</b>	<b>4,643</b>	<b>10,431</b>	<b>159</b>	<b>5,568</b>

## 2021-22 Full Year Effect

Clinical Board	21-22 Target 1.5%	Green	Amber	Total Green & Amber	Pipeline Red	Shortfall on Total Target vs Green & Amber
	£'000	£'000	£'000	£'000	£'000	£'000
Capital Estates and Facilities	789	0	797	797	0	-8
Children and Women	1,086	130	175	305	159	781
Clinical Diagnostics and Therapeutics	999	232	24	256	0	743
Corporate Executives	417	61	0	61	0	356
Medicine	1,148	757	0	757	0	391
Mental Health	899	0	0	0	0	899
Primary, Community and Intermediate Care	2,019	671	504	1,175	0	844
Specialist Services	1,235	752	330	1,082	0	153
Surgical Services	1,407	273	0	273	0	1,135
<b>Sub Total Clinical Boards £'000</b>	<b>10,000</b>	<b>2,876</b>	<b>1,829</b>	<b>4,705</b>	<b>159</b>	<b>5,295</b>
Healthboard Wide	2,000	947	0	947	0	1,053
<b>Total £'000</b>	<b>12,000</b>	<b>3,823</b>	<b>1,829</b>	<b>5,652</b>	<b>159</b>	<b>6,348</b>

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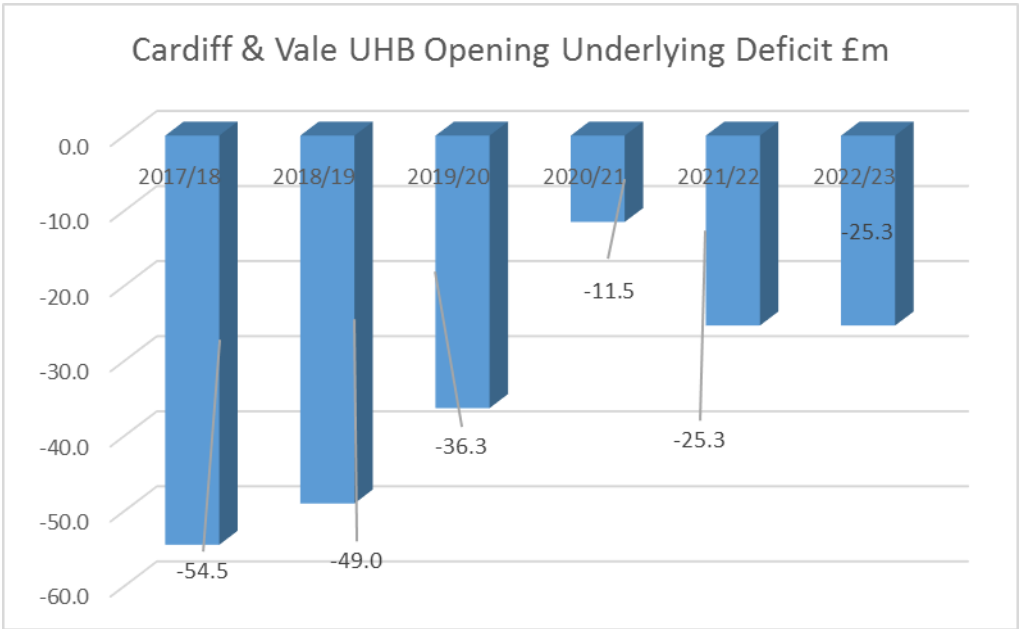
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Year on Year Movement in Cardiff & Vale UHB Underlying Deficit



## CASHFLOW FORECAST AT THE END OF MAY 2021

	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
<b>RECEIPTS</b>													
WG Revenue Funding - Cash Limit (excluding NCL)	103,150	98,720	94,247	103,747	69,607	97,107	86,697	94,617	107,477	78,532	94,292	78,925	1,107,120
WG Revenue Funding - Non Cash Limited (NCL)	1,195	1,590	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	4,902	19,567
WG Revenue Funding - Other (e.g. invoices)	2,787	1,285	1,285	1,285	1,525	1,285	1,525	1,285	1,285	1,525	4,173	4,414	23,656
WG Capital Funding - Cash Limit	7,750	2,500	1,000	0	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,861	33,921
Sale of Assets	0	0	0	0	0	0	0	0	0	0	24	6,982	7,006
Income from other Welsh NHS Organisations	39,174	38,782	41,254	34,000	48,648	37,679	41,607	35,000	36,788	42,607	34,000	45,282	474,821
Other - (Specify in narrative)	4,694	12,133	6,575	11,847	8,197	5,847	12,871	5,847	5,643	12,667	5,440	8,080	99,840
<b>TOTAL RECEIPTS</b>	<b>158,749</b>	<b>155,010</b>	<b>145,682</b>	<b>152,199</b>	<b>132,127</b>	<b>146,067</b>	<b>146,850</b>	<b>140,899</b>	<b>155,343</b>	<b>139,482</b>	<b>142,055</b>	<b>144,464</b>	<b>1,758,926</b>
<b>PAYMENTS</b>													
Primary Care Services : General Medical Services	5,287	4,770	8,352	4,923	4,923	8,318	4,923	4,923	8,318	4,923	4,923	8,318	72,898
Primary Care Services : Pharmacy Services	149	111	109	125	125	125	125	125	250	500	250	250	2,244
Primary Care Services : Prescribed Drugs & Appliances	16,063	4	8,614	16,540	0	8,270	8,270	8,270	16,540	0	8,270	8,270	99,111
Primary Care Services : General Dental Services	2,003	2,115	2,154	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	25,083
Non Cash Limited Payments	1,615	2,234	1,693	1,735	1,735	1,735	1,735	1,735	1,735	1,735	1,735	1,735	21,157
Salaries and Wages	57,573	65,877	62,997	57,537	57,364	57,440	57,433	57,351	57,516	57,300	57,939	57,884	704,210
Non Pay Expenditure	58,849	72,825	53,941	64,128	57,939	58,097	64,321	58,459	58,896	64,988	58,893	59,368	730,704
Capital Payment	10,624	2,666	1,000	1,000	2,704	2,704	2,704	2,704	2,704	2,704	2,704	2,703	36,924
Other items (Specify in narrative)	5,440	4,833	7,179	5,120	5,120	7,165	5,120	5,120	7,165	5,120	5,120	7,165	69,667
<b>TOTAL PAYMENTS</b>	<b>157,602</b>	<b>155,434</b>	<b>146,038</b>	<b>153,198</b>	<b>132,000</b>	<b>145,945</b>	<b>146,721</b>	<b>140,777</b>	<b>155,214</b>	<b>139,360</b>	<b>141,925</b>	<b>147,783</b>	<b>1,761,997</b>
<b>Net cash inflow/outflow</b>	1,147	(425)	(357)	(999)	127	123	129	121	130	122	130	(3,319)	
<b>Balance b/f</b>	3,637	4,784	4,359	4,002	3,003	3,130	3,253	3,382	3,503	3,633	3,754	3,884	
<b>Balance c/f</b>	4,784	4,359	4,002	3,003	3,130	3,253	3,382	3,503	3,633	3,754	3,884	566	

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## PROGRESS AGAINST CRL AS AT 31<sup>st</sup> MAY 2021

[illegible]

<b>Report Title:</b>	<b>Finance Risk Register</b>					
<b>Meeting:</b>	Finance Committee			<b>Meeting Date:</b>	23 <sup>rd</sup> June 2021	
<b>Status:</b>	<b>For Discussion</b>		<b>For Assurance</b>		<b>For Approval</b>	<b>For Information</b>
<b>Lead Executive:</b>	<b>Executive Director of Finance</b>					
<b>Report Author (Title):</b>	<b>Assistant Director of Finance</b>					

### Background and current situation:

This report highlights the 2021/22 Finance Risk Register risk categorisation by severity of risk as at 23<sup>rd</sup> June 2021. The detailed 2021/22 risk register is shown in Appendix 1.

The number of risks identified in each category is shown below:

#### 2021/22 UHB Financial Risks at 23<sup>rd</sup> June 2021

Risk Category	Risk Score	Number of Risks as at 23 June 2021
Extreme Risk	20 - 25	3
High Risk	12 - 16	5
Moderate Risk	4 - 10	0
Low Risk	1 - 3	0

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

**Fin01/21** – Maintaining underlying deficit of £25.3m in line with draft annual plan.

**Fin02/21** – Deliver in year breakeven position. Management of budget pressures.

**Fin03/21** – Delivery of £16.0m (2.0%) CIP

COVID response and recovery funding risks rated as **High** pending WG funding confirmation.

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

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

Emmerson Paul  
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## Recommendation:

The Finance Committee is asked to:

- **NOTE** the risks highlighted within the 2021/22 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	
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		Integration		Collaboration		Involvement	
<b>Equality and Health Impact Assessment Completed:</b>	Yes / No / Not Applicable <i>If "yes" please provide copy of the assessment. This will be linked to the report when published.</i>								



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		
Fin01/21	Finance	Jan-20	The opening underlying deficit in the draft 21/22 plan is £25.3m. The annual plan aims to maintain the £25.3m underlying deficit .	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 2% savings plan whilst managing and addressing budget pressures.	Progress against the underlying deficit is to be managed by Management Executive.	Assistant Director of Finance	Jun-21	3	3	9	May-21	Management
Fin02/21	Finance	Jan-20	Deliver in year breakeven position. Budget pressures	Manage Director of Finance	5	4	20	The requirement to manage budget pressures clearly communicated to primary budget holders. Standing Financial Instructions set spending limits. Break even plans have been requested from all Clinical Boards. Progress to be reviewed through Executive Performance Reviews with Clinical Boards.	Limited Assurance	5	4	20	Adequate but more Action Required	Plans to address overspending budgets in 2020/21 addressing the risk in 2021/22. Operational overspend at month 2 £0.436m.	Escalation process led by Chief Executive	Assistant Director of Finance	Jun-21	3	3	9	May-21	Management
Fin03/21	Finance	Jan-20	Deliver 2%% CIP £16m (1.5% recurrent)	Director of Finance	5	4	20	2% 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	£10.431m savings identified as green or amber against target of £16m as at w/c 8th June 2021.	Escalation process led by Chief Executive	Assistant Director of Finance	Jun-21	3	3	9	May-21	Management
Fin04/21	Finance	Jan-20	Manage internal investments within draft £4m envelope	Director of Finance	4	3	12	When Internal investment plan agreed business cases to be approved through the Business Case Approval Group (BCAG)	Reasonable assurance	4	3	12	Adequate but more Action Required	Final investement schedule to be agreed	Internal investments will not be agreed until the UHB has a full savings programme in place.	Assistant Director of Finance	Jun-21	2	2	4	May-21	Management
Fin05/21	Finance	Jan-20	Commissioning Risks including block contracts	Director of Finance	4	3	12	Regular performance/LTA meetings with other providers/WHSSC and internal commissioning group.	Reasonable assurance	4	3	12	Adequate but more Action Required	Annual plan commisioner / provider sign off and agreement	None	Assistant Director of Finance	Jun-21	2	2	4	May-21	Management
Fin06/21	Finance	Feb-20	Winter pressures managed within available resources	Director of Finance	4	4	16	Winter plan for 2021/22 developed in partnership with Local Authorities and signed off by Management Executive	Reasonable assurance	4	3	12	Adequate but more Action Required	None	Progress report to be received through performance review meetings.	Assistant Director of Finance	Jun-21	2	2	4	May-21	Management
Fin07/21	Finance	Feb-20	COVID-19 Response	Director of Finance	4	4	16	Oversight arrangements in place at Board level and through the command structure. Expenditure Plans developing controlled through Management Executive and Directors of Operations.	Limited Assurance	4	4	16	Adequate but more Action Required	Agreement of expenditure plan and monitoring against WG £22.6m 6 month allocation. Awaiting confirmation of Q3/Q4 WG COVID response allocation.	Detailed expenditure forecast covering Q1 and Q2 currently being reviewed through COO and Directors of Ops. Q3 / Q4 allocation assumed subject to detailed review.	Assistant Director of Finance	Jun-21	3	3	9	May-21	Management
Fin08/21	Finance	Feb-20	COVID-19 Recovery	Director of Finance	4	4	16	Oversight arrangements in place at Board level and through the command structure. Expenditure Plans developing controlled through Management Executive and Directors of Operations.	Limited Assurance	4	4	16	Adequate but more Action Required	Agreement of expenditure plan and monitoring against WG £13.660m allocation	Recovery plan bids against £100m Recovery fund to be submitted to WG by 26th April. £13.660m funding agreed. Further Recovery bids submitted totalling £23.575m on 11th June.	Assistant Director of Finance	Jun-21	3	3	9	May-21	Management

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st completing the risk register

assessment, prior to them being added to the Risk Register

UHB Refere
Divisio nal / Direct orate Refere nce
Previo us
Date entere Risk / Issue (Includ
Link to Existin
Curren t Risk Ranki ng:- This is
Adequ acy of existin
Summ ary of
Target Risk
Date
Revie w
Date of
Risk Owner
Direct Assuri ng

	Consequence score (severity levels) and examples of descriptors				
	1	2	3	4	5
Domains	Negligible	Minor	Moderate	Major	Catastrophic
<b>Impact on the safety of patients, staff or public (physical/psychological harm)</b>	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
<b>Quality/complaints/audit</b>	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
<b>Human resources/organisational development/staffing / competence</b>	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
<b>Statutory duty/inspections</b>	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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<b>Adverse publicity/ reputation</b>	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
<b>Business objectives/ projects</b>	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
<b>Finance including claims</b>	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
<b>Service/business interruption</b>	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
<b>Environmental impact</b>	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
<b>Frequency</b> 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
<b>Probability</b> 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	2	3	4	5
<b>5 - Catastrophic</b>	5	10	15	20	25
<b>4 - Major</b>	4	8	12	16	20
<b>3 - Moderate</b>	3	6	9	12	15
<b>2 - Minor</b>	2	4	6	8	10
<b>1 - Negligible</b>	1	2	3	4	5

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

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

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## THE WELSH GOVERNMENT FINANCIAL COMMENTARY

### FINANCIAL POSITION FOR THE TWO MONTH PERIOD ENDED 31st MAY 2021

#### INTRODUCTION

The Health Board agreed and submitted draft financial plan to Welsh Government at the end of March 2021. The draft plan included a planned deficit of £21.3m in 2021/22 and if delivered will ensure that the underlying position is stabilised and does not deteriorate. Welsh Government has since asked the UHB to assume non recurrent COVID funding to cover the initial planning deficit of £21.3m caused by COVID impacting on delivery of 2020/21 savings plans and the UHB is now forecasting a break-even year end position on this basis.

The draft plan is subject to further review and the UHB expects to submit a final financial plan for 2021/22 at the end of quarter 1.

**At month 2, the UHB is reporting an overspend of £0.436m against its updated draft plan.**

#### BACKGROUND

Welsh Government outlined the annual planning arrangements for the UHB in a letter dated March 11<sup>th</sup> 2021. The letter acknowledged that there were still uncertainties around the pattern of the COVID 19 virus and the impact on activity, workforce, recovery and the associated financial considerations. In addition there was a recognition that the final Welsh Government Budget was likely to influence 2021/22 plans, however it was unlikely that this would be agreed before the submission of initial plans. In this context the UHB submitted a draft plan at the end of March 2021 which focused on delivering in-year financial stability and maintaining the current level of underlying deficit. The draft plan included a planned deficit of £21.3m in 2021/22 and if delivered will ensure that the underlying position does not deteriorate. This draft plan has been updated to a break even plan to reflect additional COVID income to cover slippage in the 20/21 savings programme due to the impact of the pandemic. This updated draft core financial plan is provided in Table 1.

**Table 1: 2021/22 Updated Core Draft Plan**

	2021/22 Plan £m	2022/23 Plan £m
Prior Year Plan	(4.0)	(21.3)
Adjustment for non recurrent items in previous year (note 1)	(21.3)	(4.0)
<b>b/f underlying deficit</b>	<b>(25.3)</b>	<b>(25.3)</b>
Net Allocation Uplift (including LTA inflation) (note 2)	19.4	
Draft Cost Pressures Assessment (note 3)	(27.4)	
Investments	(4.0)	
Recurrent Cost Improvement Plans 1.5% (note 4)	12.0	
Non Recurrent Cost Improvement Plans 0.5% (note 5)	4.0	
<b>Planned Surplus/(Deficit) 2021/22</b>	<b>(21.3)</b>	
Non Recurrent COVID Funding to cover slippage in 2020/21 Recurrent saving schemes	21.3	
<b>Updated Core Draft Financial Plan 2021/22 £m</b>	<b>0.0</b>	

This represents the core financial plan of the Health Board. In addition the UHB will be incurring additional COVID 19 costs in respect of response and recovery. These are seen in addition to the core financial plan and at this stage the UHB is anticipating additional funding to cover these costs.

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 2 financial position.

The response to the queries raised in the month 1 financial monitoring returns is set out in an attachment to this commentary.

### **MOVEMENT OF OPENING FINANCIAL PLAN TO FORECAST OUTTURN and UNDERLYING POSITION (TABLE A & A1)**

Table A sets out the financial plan and latest position at month 2 for which the following should be noted:

- It is assumed that LTA inflation of £5.075m that will be passed to the UHB from other Health Boards;
- The UHB's £16m 2021/22 savings target is reported on lines 8,9 & 13;
- The forecast position reflects the assessed COVID 19 response and recovery costs in Table B 3 and assumes that additional Welsh Government Funding will be provided to match the costs;
- The brought forward and forecast underlying deficit is £25.313m as outlined in the draft financial plan.

The identification and delivery of the £12m (1.5%) recurrent savings target is key to delivery of the planned in year and underlying position.

## OVERVIEW OF KEY RISKS & OPPORTUNITIES (TABLE A2)

Table A2 reflects the risks identified in the draft plan and these will continue to be reviewed on a monthly basis.

## ACTUAL YEAR TO DATE (TABLE B AND B2)

Table B confirms the year to date deficit of £0.436m and reflects the analysis contained in the annual operating plan in Table A. The UHB is reporting a deficit of £0.436m for the year to date and a forecast breakeven as shown in Table 2.

**Table 2: Summary Financial Position for the period ended 31<sup>st</sup> May 2021**

	Cumulative Month 2 £m	Forecast Year-End Position £m
COVID 19 Additional Expenditure	16.605	111.149
Gross Expenditure Due To COVID 19	16.605	111.149
COVID 19 Reductions in Planned Expenditure	(1.177)	(3.543)
Welsh Government COVID funding received / assumed	(16.605)	(111.149)
Net COVID 19 Forecast Position (Surplus) / Deficit £m	(1.177)	(3.543)
COVID FUNDING for Deficit due to non delivery of 2020/21 recurrent Savings	(3.550)	(21.313)
Operational position (Surplus) / Deficit	5.163	24.856
Financial Position £m (Surplus) / Deficit £m	0.436	(0.000)

The month 1 deficit of £0.436m comprised of the following:

- (£1.177m) reductions in planned expenditure due to COVID 19
- (£3.550m) planned deficit funding (2/12<sup>th</sup> of £21.300m);
- £5.163m operational pressures including underlying brought forward position.

It is profiled that the small adverse operational variance of £0.436m at month 2, which is not considered material, will be recovered over months 4 and 5 and that the UHB will deliver a breakeven position by year end.

The forecast assumes that the UHB will successfully identify and deliver further savings schemes to cover the planning assumptions detailed in the draft financial plan.

The additional COVID 19 expenditure in the year to month 2 was £16.605m and this has been offset by expenditure reduction £1.177m as a consequence of the curtailment of services arising from measures to manage COVID leaving net expenditure due to COVID 19 of £15.428m.

It is assumed that Welsh Government COVID funding including additional further COVID response funding will be provided to cover the gross COVID costs arising in the year to month 2 and for the remainder of the year. **It is anticipated that the expenditure reductions arising in planned care will be available to offset non COVID operational pressures in year.**

## PAY & AGENCY (TABLE B2)

The UHB recorded Agency costs of £1.815m in month 2 and £1.281m of these cost related to registered nursing and midwifery where additional pressures are being reported due to high non COVID sickness rates.

## COVID 19 ANALYSIS (TABLE B3)

At month 1 Table B3 is projecting net expenditure due to COVID-19 to be £111.149m. The COVID year-end forecast position is showing a surplus of £24.856m following confirmation/assumed funding matching gross expenditure. This is summarised in table 3:

**Table 3: Summary of Forecast COVID 19 Net Expenditure**

	Month 2 £m	Forecast Year-End Position £m
COVID 19 Testing	0.426	2.557
COVID 19 Tracing	1.972	11.532
COVID 19 Vaccination	2.924	18.291
Extended Flu vaccination	0.000	1.536
Cleaning Standards	0.108	3.707
PPE	0.752	4.545
Continuing Care and Funded Nursing Care	0.498	2.988
Urgent and Emergency Care	0.318	1.997
COVID 19 Local Response	9.197	50.151
COVID 19 Recovery	0.406	13.660
COVID 19 Non Delivery of Savings Plans	0.000	0.000
COVID 19: Vaccine Allergy SLA	0.004	0.090
COVID 19: Long Covid Recovery Pathway		0.096
COVID 19 Release of Planned Investments	0.000	0.000
<b>Gross Expenditure Due To COVID 19 £m</b>	<b>16.605</b>	<b>111.149</b>
Welsh Government COVID funding confirmed / assumed	(16.605)	(111.149)
<b>COVID 19 Forecast Position (Surplus) / Deficit £m before ULD fund</b>	<b>0.000</b>	<b>0.000</b>
COVID 19 Reductions in Planned Expenditure	(1.177)	(3.543)
NR Funding for Non Delivery of 2020/21 Recurrent Savings	(3.550)	(21.313)
<b>COVID 19 Forecast Position (Surplus) / Deficit £m</b>	<b>(4.727)</b>	<b>(24.856)</b>

This forecast includes assumed Welsh Government funding totaling £111.149m to match the forecast costs and a further £21.313m in support of the planning deficit identified in the initial draft plan as outlined below in Table 4:

**Table 4: Summary of Forecast COVID 19 Funding**

Welsh Government COVID Funding	Month 2 £m	Forecast Year-End Position £m
COVID 19 Testing assumed	(0.426)	(2.557)
COVID 19 Tracing assumed	(1.972)	(11.532)
COVID 19 Vaccination assumed	(2.924)	(18.291)
Extended Flu vaccination assumed	0.000	(1.536)
Cleaning Standards assumed	(0.108)	(3.707)
PPE assumed	(0.752)	(4.545)
Continuing Care and Funded Nursing Care assumed	(0.498)	(2.988)
Urgent and Emergency Care assumed	(0.318)	(1.997)
COVID 19 Response - confirmed	(9.197)	(22.618)
COVID 19 Response - assumed	0.000	(27.533)
COVID 19 Recovery - Confirmed	(0.406)	(13.660)
COVID 19: Vaccine Allergy SLA	(0.004)	(0.090)
COVID 19: Long Covid Recovery Pathway	0.000	(0.096)
<b>Sub Total COVID funding confirmed / assumed £m</b>	<b>(16.605)</b>	<b>(111.150)</b>
<b>NR Funding for Non Delivery of 2020/21 Recurrent Savings</b>	<b>(3.550)</b>	<b>(21.313)</b>
<b>Total COVID funding confirmed / assumed £m</b>	<b>(20.155)</b>	<b>(132.463)</b>

The surplus non recurrent COVID funding is to be applied to the brought forward COVID deficit of £21.313m relating to a shortfall in recurrent savings delivery in 2020/21.

Gross COVID expenditure is now assumed to be fully funded . **It is assumed that COVID 19 reductions in planned care expenditure can now be used to mitigate risks against full delivery of the 2021/22 savings programme and any other operational pressures.**

### Key Financial Assumptions

The key assumptions are as follows:

- The brought forward COVID deficit of £21.313m relating to non-delivery of savings in 2020/21 is funded non recurrently.
- Local response cost allocation of £22.6m to cover first 6 months of the financial year based on Cardiff and Vale 13.3% allocation share
- Funding for national programmes on an actual cost basis:
  - Testing costs
  - Mass vaccination programme
  - Transforming access to emergency care
  - Cleaning standards
  - NHS commissioned packages of care
  - PPE
  - Tracing costs (allocated from separate fund)
- Initial COVID recovery allocation of £13.660m

In line with the final annual plan financial planning principles issued, COVID response funding has been assumed in line with current full year forecast costs subject to further detailed review.

### Overarching Planning assumptions for 2021/22

The first principle of the UHB's approach to planning through the pandemic has been, and continues to be, "COVID ready". This recognises the need to be ahead of the 'COVID-curve' and an appreciation that the uncertainty is such that UHB plans must be dynamic and anticipate the full range of possibilities. As a result the UHB:

- has developed, with its Local Authority partners, a comprehensive surveillance dashboard to closely monitor all aspects of the pandemic which provides the UHB with an early warning if the situation is deteriorating
- utilises 'nowcasts' to predict future COVID demand over 4-week time horizons
- has established the concept of 'gearing' to set out our escalation and de-escalation measures as COVID numbers increase and decrease
- has developed internal models to produce longer-term scenario modelling and understand the range of potential trajectories for COVID

To that end the UHB has developed three broad scenarios (shown in table 5), representing the range of plausible circumstances (for COVID 19) over the coming year. It is important to note this is not to predict or project what might happen, but rather to understand the range of demand levels that the UHB may need to be prepared for. The model used for these scenarios has been further developed to account for the impact that the vaccine roll-out programme is expected to have on reducing susceptibility within the population.

**Table 5: Scenario Analysis**

Scenario	Gear	Description
1 COVID-19 "best-case"	Lower end of 'Significant' or 'COVID-free'	COVID recedes significantly during quarter one and – as a consequence of the vaccine programme and no new vaccine-resistant variants emerging - doesn't return to any significant degree
2 COVID-19 "worst-case"	Substantial (during Autumn/Winter)	New variants emerge over the summer which significantly reduce the effectiveness of the vaccines and result in a substantial third wave in the Autumn/Winter of 21/22
3 COVID-19 "central" scenario	Significant (during Autumn/Winter)	COVID reduces through Q1/Q2 but then a smaller third wave occurs during Autumn/Winter as a result of a partial reduction in the effectiveness of the vaccines

## COVID Local Response

Full year forecasting remains a challenge given the range of potential COVID trajectories. Whilst COVID prevalence is currently low the organisation needs to remain COVID ready. Key cost drivers within the UHB's local COVID response include:

- Full year costs of £7.718m relating to the continued use of the independent sector and the extension of the mobile MRI at UHW. Independent sector usage described in the UHB's COVID recovery plan is in addition to this.
- Lakeside wing running and staffing costs. 50 beds are currently open.
- Additional staffing costs relating to the continued use of green zones.
- Revised layout and expansion of critical care
- Increased NCSO costs relating to medicines supply restraints
- Additional partnership working with the 3<sup>rd</sup> Sector
- Ongoing reductions in both private patient and commercial income streams

## COVID Recovery

The focus is now increasingly turning to planning recovery of the system that will present a long term challenge. The organisation is now progressing its recovery plans in line with its initial recovery proposals against the WG £100m allocation for 2021/22.

Confirmation of £13.660m non-recurrent funding will support the following proposals:

- Independent sector and insourcing £6.757m
- Waiting list initiatives £1.214m
- Specialty specific schemes £0.610m
- Therapies £0.448m
- Recruitment of key posts £3.381m
- Hire of 2 mobile theatre units £1.250m

Further recovery bids will be included within the UHB's draft plan to be submitted on 11<sup>th</sup> June with a focus on unscheduled care, primary care, diagnostics and mental health.

## Urgent and Emergency Care

The UHB continues to shape its unscheduled care plans around the goals of the national urgent and emergency care framework. Costs included relate to urgent primary care centres and CAV 24/7.

## Resuming Non-Covid Activity

Throughout the pandemic the UHB has maintained core essential services. Given the uncertainty brought about by COVID 19 the UHB continues to operate in 4 week planning cycles, with prioritisation of need based upon clinical-stratification rather than time-based stratification

The reductions in non pay costs due to reduced elective capacity is forecast to be £3.543m over the year. This represents activity rising to 70% of pre-COVID levels through Q1, 80% through Q2 and 90% through Q4 supported by COVID recovery plans including continued, and increased use of the independent sector and the commissioning of new modular theatres.

## Financial Risks and Uncertainties

The financial forecast 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:

- Continuation of block contract arrangements;
- The financial forecast 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.

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

## Savings Programme 2021-22 (TABLE C, C1 & C2)

The number of identified green and amber schemes increased by £1.945m in month from £8.486m to £10.431m. This leaves the UHB with a further £5.569m of schemes to identify to meet the £16.000m savings target as outlined in table 6 below:

**Table 6: Savings Schemes**

	Total Savings Target £m	Total Savings Identified £m	Total Savings (Unidentified) £m
Total £m	16.000	10.431	(5.569)

## INCOME/EXPENDITURE ASSUMPTIONS (TABLE D)

The current status of Welsh LTA agreements is as follows:

- Aneurin Bevan – The LTA is agreed and signed.
- Swansea Bay – The LTA is agreed and signed.
- Hywel Dda – The LTA is agreed and signed.
- Powys – The LTA is agreed and signed.
- Cwm Taf Morgannwg – The LTA is agreed and signed.
- WHSSC – The LTA is agreed and signed.
- Velindre – The LTA is being finalised for some minor amendments and is expected to be fully signed by COP 11 June.

## INCOME ASSUMPTIONS 2021/22 (TABLE E)

Table E outlines the UHB's 2021/22 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.

## CASH FLOW (TABLE G)

The closing cash balance at the end of May was £4.359m which is broadly in line with plan.

The UHB is predicting a positive cash balance at the end of 2021/22 in line with the revised financial forecast breakeven.

## CAPITAL SCHEMES (TABLES I & J)

4% of the UHB's approved Capital Resource Limit has been expended to date, this is in line with scheme forecasts.

Planned expenditure for the year reflects the latest CRL received from Welsh Government dated 27<sup>th</sup> May, 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.

All other schemes are in line with annual forecast.

### **AGED WELSH NHS DEBTORS (TABLE M)**

At the 31st May 2021, 5 invoices raised by the UHB against other Welsh NHS bodies had been outstanding for more than 17 weeks, one has since been paid. Two outstanding invoices relate to NWSSP and two relate to Cwm Taf.

### **OTHER ISSUES**

The financial information reported in these monitoring returns aligns to the financial details included within Finance Committee and Board papers. These monitoring returns will be taken to the 23<sup>rd</sup> June 2021 meeting of the Finance Committee for information.

## CONCLUSION

Welsh Government wrote to the UHB on 11<sup>th</sup> March 2021 outlining the annual planning arrangements for 2021/22. The UHB submitted a draft financial plan at the end of March 2021 and expects to submit a final plan at the end of quarter 1 in line with the Welsh Government timetable.

The UHB is committed to achieving in year and recurrent financial balance as soon as possible and currently has a one year draft financial plan for 2021/22 which aims to deliver financial stability and ensure that the underlying position does not deteriorate. This includes a savings target of £16.0m.

The reported financial position for the 2 months to the end of May is a deficit of £0.436m. This is expected to be recovered by the end of August and the UHB is forecasting a breakeven position at year end on the assumption that £21.3m of non recurrent COVID funding is provided to cover the planning deficit included in the initial draft plan due to slippage on 2020/21 savings plans due to the pandemic.



.....  
**LEN RICHARDS**  
**CHIEF EXECUTIVE**

11<sup>th</sup> June 2021



.....  
**CATHERINE PHILLIPS**  
**EXECUTIVE DIRECTOR OF**  
**FINANCE**

11<sup>th</sup> June 2021

Emmerson, Paul  
06/23/2021 13:23:00

Table A - Movement of Opening Financial Plan to Forecast Outturn

Period : May 21

This Table is currently showing 0 errors

Line 14 should reflect the corresponding amounts included within the latest IMTP/AOP submission to WG  
Lines 1 - 14 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 - must agree to M12 MMR (Deficit - Negative Value)	-25 313	0	-25 313	-25 313
2 Planned New Expenditure (Non Covid-19) (Negative Value)	-33 575	-48	-33 527	-33 527
3 Planned Expenditure For Covid-19 (Negative Value)	-111 151	-111 151		
4 Planned Welsh Government Funding (Non Covid-19) (Positive Value)	16 501	0	16 501	16 501
5 Planned Welsh Government Funding for Covid-19 (Positive Value)	132 464	132 464		
6 Planned Provider Income (Positive Value)	5 075	0	5 075	5 075
7 RRL Profile - phasing only (In Year Effect / Column C must be nil)	0	0	0	0
8 Planned (Finalised) Savings Plan	8 992	4 597	4 395	5 489
9 Planned (Finalised) Net Income Generation	277	114	162	162
10 Planned Profit / (Loss) on Disposal of Assets	0	0	0	0
11 Planned Release of Uncommitted Contingencies & Reserves (Positive Value)	0	0		
12 Covid Expenditure Reductions	0	0		
13 Planning Assumptions still to be finalised at Month 1	6 730	0	6 730	6 834
14 Opening IMTP / Annual Operating Plan	0	25 976	-25 976	-24 778
15 Reversal of Planning Assumptions still to be finalised at Month 1	-6 730	0	-6 730	-6 834
16 Additional In Year & Movement from Planned Release of Previously Committed Contingencies & Reserves (Positive)	0	0		
17 Additional In Year & Movement from Planned Profit / (Loss) on Disposal of Assets	0	0		
18 Underachievement of Month 1 Finalised Income Generation Due to Covid-19 (Negative Value)	0	0		
19 Other Movement in Month 1 Planned & In Year Net Income Generation	0	0	0	0
20 Underachievement of Month 1 Finalised Savings Due to Covid-19 (Negative Value)	0	0		
21 Other Movement in Month 1 Planned Savings - (Underachievement) / Overachievement	0	0	0	-979
22 Additional In Year Identified Savings - Forecast	0	0	0	0
23 Variance to Planned RRL & Other Income	0	0		
24 Additional In Year & Movement in Planned Welsh Government Funding for Covid-19 (Positive Value - additional)	0	0		
25 Additional In Year & Movement in Planned Welsh Government Funding (Non Covid) (Positive Value - additional)	0	0		
26 Additional In Year & Movement Expenditure for Covid-19 (Positive Value - additional/Negative Value - reduction)	0	0		
27 In Year Expenditure Cost Reduction Due To Covid-19 (Positive Value)	3 543	3 543		
28 In Year Slippage on Investments/Repurposing of Developmental Initiatives Due To Covid-19 (Positive Value)	0	0		
29 In Year Accountancy Gains (Positive Value)	0	0	0	0
30 Net In Year Operational Variance to IMTP/AOP (material gross amounts to be listed separately)	0	0		
31 Actions to mitigate Savings Delivery & In Year Operational Pressures	3 678	1 071	2 607	7 278
32 In Year Operational Pressures in addition to Savings Delivery	-491	-491		
33	0	0		
34	0	0		
35	0	0		
36	0	0		
37	0	0		
38	0	0		
39	0	0		
40 Forecast Outturn (- Deficit / + Surplus)	0	30 100	-30 100	-25 313

	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	-2 109	-2 109	-2 109	-2 109	-2 109	-2 109	-2 109	-2 109	-2 109	-2 109	-2 109	-2 109	-4 219	-25 313
2	-2 704	-2 704	-2 704	-2 704	-2 704	-2 704	-2 704	-2 704	-2 704	-2 704	-2 704	-3 835	-5 407	-33 575
3	-8 806	-7 799	-9 463	-9 936	-9 354	-10 047	-9 849	-9 704	-9 411	-9 302	-8 790	-8 690	-16 604	-111 151
4	1 375	1 375	1 375	1 375	1 375	1 375	1 375	1 375	1 375	1 375	1 375	1 375	2 750	16 501
5	8 806	11 351	11 239	11 712	11 130	11 823	11 625	11 480	11 187	11 078	10 566	10 466	20 157	132 464
6	423	423	423	423	423	423	423	423	423	423	423	423	846	5 075
7	258	155	-226	-125	-126	-163	-184	-178	-185	-185	-88	1 046	413	0
8	408	492	882	780	780	818	839	833	840	840	742	739	900	8 992
9	13	30	23	23	23	23	23	23	23	23	23	23	43	277
10													0	0
11													0	0
12													0	0
13	561	561	561	561	561	561	561	561	561	561	561	561	1 122	6 730
14	-1 775	1 775	0	0	0	0	0	0	0	0	0	0	0	0
15	-561	-561	-561	-561	-561	-561	-561	-561	-561	-561	-561	-561	-1 122	-6 730
16													0	0
17													0	0
18	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23													0	0
24	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25													0	0
26	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	661	516	489	411	436	310	154	154	154	104	104	54	1 177	3 543
28	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30													0	0
31			72	368	343	251	407	407	407	457	457	508	0	3 678
32	-254	-237											-491	-491
33													0	0
34													0	0
35													0	0
36													0	0
37													0	0
38													0	0
39													0	0
40	-1 929	1 493	0	218	218	0	0	0	0	0	0	0	-436	0

Emmerson, Paul  
06/23/2021 13:23:00

Cardiff & Vale ULHB

Period : May 21

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Table B3 - COVID-19 Analysis

A - Additional Expenditure

	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
A1	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
1	Enter as positive values													
1	Testing (Additional costs due to C19) enter as positive values - actual/forecast													
2	Provider Pay (Establishment, Temp & Agency)													
3	Administrative, Clerical & Board Members	92	74	83	83	83	83	83	83	83	83	83	166	998
4	Medical & Dental	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Nursing & Midwifery Registered	102	83	92	92	92	92	92	92	92	92	92	185	1 110
6	Prof Scientific & Technical	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Additional Clinical Services	30	17	24	24	24	24	24	24	24	24	24	47	283
8	Allied Health Professionals	10	1	6	6	6	6	6	6	6	6	6	11	69
9	Healthcare Scientists	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Estates & Ancillary	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Students	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Sub total Testing Provider Pay	235	175	205	205	205	205	205	205	205	205	205	410	2 459
13	Primary Care Contractor (excluding drugs)	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Primary Care - Drugs	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Secondary Care - Drugs	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Provider - Non Pay (Clinical & General Supplies, Rent, Rates, Equipment etc) Exclude PPE - see A7	8	8	8	8	8	8	8	8	8	8	8	16	98
17	Healthcare Services Provided by Other NHS Bodies	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Non Healthcare Services Provided by Other NHS Bodies	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Continuing Care and Funded Nursing Care	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Other Private & Voluntary Sector	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Joint Financing and Other (includes Local Authority)	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Other (only use with WG agreement & state SoCNE/I line ref)	0	0	0	0	0	0	0	0	0	0	0	0	0
23		0	0	0	0	0	0	0	0	0	0	0	0	0
24		0	0	0	0	0	0	0	0	0	0	0	0	0
25		0	0	0	0	0	0	0	0	0	0	0	0	0
26	Sub total Testing Non Pay	8	8	8	8	8	8	8	8	8	8	8	16	98
27	TOTAL TESTING EXPENDITURE	243	183	213	213	213	213	213	213	213	213	213	426	2 557
28	PLANNED TESTING EXPENDITURE (In Opening Plan)	243	183	213	213	213	213	213	213	213	213	213	426	2 557
29	MOVEMENT FROM OPENING PLANNED TESTING EXPENDITURE	0	0	0	0	0	0	0	0	0	0	0	0	0
A2	Tracing (Additional costs due to C19) enter as positive values - actual/forecast													
30	Provider Pay (Establishment, Temp & Agency)													
31	Administrative, Clerical & Board Members	0	0	0	0	0	0	0	0	0	0	0	0	0
32	Medical & Dental	0	0	0	0	0	0	0	0	0	0	0	0	0
33	Nursing & Midwifery Registered	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Prof Scientific & Technical	0	0	0	0	0	0	0	0	0	0	0	0	0
35	Additional Clinical Services	0	0	0	0	0	0	0	0	0	0	0	0	0
36	Allied Health Professionals	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Healthcare Scientists	0	0	0	0	0	0	0	0	0	0	0	0	0
38	Estates & Ancillary	0	0	0	0	0	0	0	0	0	0	0	0	0
39	Students	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Sub total Tracing Provider Pay	0	0	0	0	0	0	0	0	0	0	0	0	0
41	Primary Care Contractor (excluding drugs)	0	0	0	0	0	0	0	0	0	0	0	0	0
42	Primary Care - Drugs	0	0	0	0	0	0	0	0	0	0	0	0	0
43	Secondary Care - Drugs	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Provider - Non Pay (Clinical & General Supplies, Rent, Rates, Equipment etc) Exclude PPE - see A7	0	0	0	0	0	0	0	0	0	0	0	0	0
45	Healthcare Services Provided by Other NHS Bodies	0	0	0	0	0	0	0	0	0	0	0	0	0
46	Non Healthcare Services Provided by Other NHS Bodies	0	0	0	0	0	0	0	0	0	0	0	0	0
47	Continuing Care and Funded Nursing Care	0	0	0	0	0	0	0	0	0	0	0	0	0
48	Other Private & Voluntary Sector	0	0	0	0	0	0	0	0	0	0	0	0	0
49	Joint Financing and Other (includes Local Authority)	1 016	956	956	956	956	956	956	956	956	956	956	1 972	11 532
50	Other (only use with WG agreement & state SoCNE/I line ref)	0	0	0	0	0	0	0	0	0	0	0	0	0
51		0	0	0	0	0	0	0	0	0	0	0	0	0
52		0	0	0	0	0	0	0	0	0	0	0	0	0
53		0	0	0	0	0	0	0	0	0	0	0	0	0
54	Sub total Tracing Non Pay	1 016	956	956	956	956	956	956	956	956	956	956	1 972	11 532
55	TOTAL TRACING EXPENDITURE	1 016	956	956	956	956	956	956	956	956	956	956	1 972	11 532
56	PLANNED TRACING EXPENDITURE (In Opening Plan)	1 016	956	956	956	956	956	956	956	956	956	956	1 972	11 532
57	MOVEMENT FROM OPENING PLANNED TRACING EXPENDITURE	0	0	0	0	0	0	0	0	0	0	0	0	0

<b>A3</b>	<b>Mass COVID-19 Vaccination (Additional costs due to C19) enter as positive values - actual/forecast</b>															
<b>58</b>	<b>Provider Pay (Establishment, Temp &amp; Agency)</b>															
<b>59</b>	Administrative, Clerical & Board Members	238	260	774	757	433	433	433	433	433	433	433	433	433	498	5 491
<b>60</b>	Medical & Dental	11	9	0	0	0	0	0	0	0	0	0	0	0	20	20
<b>61</b>	Nursing & Midwifery Registered	213	340	359	359	189	189	189	189	189	189	189	189	189	554	2 784
<b>62</b>	Prof Scientific & Technical	9	19	64	64	32	32	32	32	32	32	32	32	32	28	414
<b>63</b>	Additional Clinical Services	242	293	653	653	332	332	332	332	332	332	332	332	332	535	4 499
<b>64</b>	Allied Health Professionals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>65</b>	Healthcare Scientists	7	2	0	0	0	0	0	0	0	0	0	0	0	10	10
<b>66</b>	Estates & Ancillary	42	31	69	69	47	47	47	47	47	47	47	47	47	72	584
<b>67</b>	Students	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>68</b>	<b>Sub total Mass COVID-19 Vaccination Provider Pay</b>	<b>763</b>	<b>955</b>	<b>1 918</b>	<b>1 902</b>	<b>1 033</b>	<b>1 033</b>	<b>1 033</b>	<b>1 033</b>	<b>1 033</b>	<b>1 033</b>	<b>1 033</b>	<b>1 033</b>	<b>1 033</b>	<b>1 718</b>	<b>13 802</b>
<b>69</b>	Primary Care Contractor (excluding drugs)	391	123	60	0	0	0	0	0	0	0	0	0	0	514	574
<b>70</b>	Primary Care - Drugs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>71</b>	Secondary Care - Drugs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>72</b>	Provider - Non Pay (Clinical & General Supplies, Rent, Rates, Equipment etc) <b>Exclude PPE - see A7</b>	120	177	164	150	104	682	97	96	96	97	60	60	297	1 903	
<b>73</b>	Healthcare Services Provided by Other NHS Bodies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>74</b>	Non Healthcare Services Provided by Other NHS Bodies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>75</b>	Continuing Care and Funded Nursing Care	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>76</b>	Other Private & Voluntary Sector	306	88	246	198	173	173	170	131	131	131	131	131	394	2 011	
<b>77</b>	Joint Financing and Other (includes Local Authority)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>78</b>	Other (only use with WG agreement & state SoCNE/I line ref)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>79</b>		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>80</b>		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>81</b>		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>82</b>	<b>Sub total Mass COVID-19 Vaccination Non Pay</b>	<b>817</b>	<b>389</b>	<b>470</b>	<b>348</b>	<b>277</b>	<b>855</b>	<b>267</b>	<b>227</b>	<b>227</b>	<b>229</b>	<b>192</b>	<b>192</b>	<b>1 206</b>	<b>4 489</b>	
<b>83</b>	<b>TOTAL MASS COVID-19 VACC EXPENDITURE</b>	<b>1 580</b>	<b>1 344</b>	<b>2 387</b>	<b>2 249</b>	<b>1 310</b>	<b>1 888</b>	<b>1 300</b>	<b>1 260</b>	<b>1 260</b>	<b>1 262</b>	<b>1 225</b>	<b>1 225</b>	<b>2 924</b>	<b>18 291</b>	
<b>84</b>	<b>PLANNED MASS COVID-19 VACC EXPENDITURE (In Opening Plan)</b>	<b>1 580</b>	<b>1 344</b>	<b>2 387</b>	<b>2 249</b>	<b>1 310</b>	<b>1 888</b>	<b>1 300</b>	<b>1 260</b>	<b>1 260</b>	<b>1 262</b>	<b>1 225</b>	<b>1 225</b>	<b>2 924</b>	<b>18 291</b>	
<b>85</b>	<b>MOVEMENT FROM OPENING PLANNED MASS COVID-19 VACC EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>A4</b>	<b>Extended Flu Vaccination (Additional costs due to C19) enter as positive values - actual/forecast</b>															
<b>86</b>	<b>Provider Pay (Establishment, Temp &amp; Agency)</b>															
<b>87</b>	Administrative, Clerical & Board Members	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>88</b>	Medical & Dental	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>89</b>	Nursing & Midwifery Registered	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>90</b>	Prof Scientific & Technical	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>91</b>	Additional Clinical Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>92</b>	Allied Health Professionals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>93</b>	Healthcare Scientists	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>94</b>	Estates & Ancillary	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>95</b>	Students	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>96</b>	<b>Sub total Extended Flu Vaccination Provider Pay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>97</b>	Primary Care Contractor (excluding drugs)	0	0	0	0	0	91	583	496	165	98	84	21	0	1 536	
<b>98</b>	Primary Care - Drugs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>99</b>	Secondary Care - Drugs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>100</b>	Provider - Non Pay (Clinical & General Supplies, Rent, Rates, Equipment etc) <b>Exclude PPE - see A7</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>101</b>	Healthcare Services Provided by Other NHS Bodies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>102</b>	Non Healthcare Services Provided by Other NHS Bodies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>103</b>	Continuing Care and Funded Nursing Care	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>104</b>	Other Private & Voluntary Sector	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>105</b>	Joint Financing and Other (includes Local Authority)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>106</b>	Other (only use with WG agreement & state SoCNE/I line ref)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>107</b>		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>108</b>		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>109</b>		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>110</b>	<b>Sub total Extended Flu Vaccination Non Pay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>91</b>	<b>583</b>	<b>496</b>	<b>165</b>	<b>98</b>	<b>84</b>	<b>21</b>	<b>0</b>	<b>1 536</b>	
<b>111</b>	<b>TOTAL EXTENDED FLU VACC EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>91</b>	<b>583</b>	<b>496</b>	<b>165</b>	<b>98</b>	<b>84</b>	<b>21</b>	<b>0</b>	<b>1 536</b>	
<b>112</b>	<b>PLANNED EXTENDED FLU VACC EXPENDITURE (In Opening Plan)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>91</b>	<b>583</b>	<b>496</b>	<b>165</b>	<b>98</b>	<b>84</b>	<b>21</b>	<b>0</b>	<b>1 536</b>	
<b>113</b>	<b>MOVEMENT FROM OPENING PLANNED EXTENDED FLU VACC EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>A5</b>	<b>Field Hospital / Surge (Additional costs due to C19) enter as positive value - actual/forecast</b>															
<b>114</b>	<b>Provider Pay (Establishment, Temp &amp; Agency)</b>															
<b>115</b>	Administrative, Clerical & Board Members	0	11	5	5	5	5	5	5	5	5	5	5	11	62	
<b>116</b>	Medical & Dental	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>117</b>	Nursing & Midwifery Registered	0	245	128	128	128	128	128	128	128	128	128	103	245	1 497	
<b>118</b>	Prof Scientific & Technical	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>119</b>	Additional Clinical Services	0	219	109	94	89	87	87	87	87	87	87	45	219	1 080	
<b>120</b>	Allied Health Professionals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>121</b>	Healthcare Scientists	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>122</b>	Estates & Ancillary	0	37	22	18	18	22	18	18	22	18	18	22	37	233	
<b>123</b>	Students	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>124</b>	<b>Sub total Field Hospital / Surge Provider Pay</b>	<b>0</b>	<b>511</b>	<b>264</b>	<b>245</b>	<b>240</b>	<b>242</b>	<b>238</b>	<b>238</b>	<b>242</b>	<b>238</b>	<b>238</b>	<b>175</b>	<b>511</b>	<b>2 871</b>	
<b>125</b>	Primary Care Contractor (excluding drugs)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>126</b>	Primary Care - Drugs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>127</b>	Secondary Care - Drugs	0	13	7	7	7	7	7	7	7	7	7	7	13	84	
<b>128</b>	Provider - Non Pay (Clinical & General Supplies, Rent, Rates, Equipment etc) <b>Exclude PPE - see A7</b>	0	131	63	63	63	63	63	63	63	63	63	63	131	766	
<b>129</b>	Provider - Non Pay (Decommissioning Costs)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>130</b>	Healthcare Services Provided by Other NHS Bodies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>131</b>	Non Healthcare Services Provided by Other NHS Bodies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>132</b>	Continuing Care and Funded Nursing Care	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>133</b>	Other Private & Voluntary Sector	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

134	Joint Financing and Other (includes Local Authority)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
135	Joint Financing and Other - (Compensation for Consequential Losses)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
136	Other (only use with WG agreement & state SoCNE/I line ref)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
137		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
138		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
139		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
140	Sub total Field Hospital / Surge Non Pay	0	144	70	70	70	70	70	70	70	70	70	70	144	849	
141	TOTAL FIELD HOSPITAL / SURGE EXPENDITURE	0	656	334	316	310	313	308	308	313	308	308	245	656	3 721	
142	PLANNED FIELD HOSPITAL / SURGE EXPENDITURE (In Opening Plan)	0	656	334	316	310	313	308	308	313	308	308	245	656	3 721	
143	MOVEMENT FROM OPENING PLANNED FIELD HOSPITAL / SURGE EXPENDITURE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
A6	Cleaning Standards (Additional costs due to C19) enter as positive value - actual/forecast															
144	Provider Pay (Establishment, Temp & Agency)															
145	Administrative, Clerical & Board Members	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
146	Medical & Dental	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
147	Nursing & Midwifery Registered	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
148	Prof Scientific & Technical	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
149	Additional Clinical Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
150	Allied Health Professionals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
151	Healthcare Scientists	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
152	Estates & Ancillary	155	(48)	309	321	366	372	372	372	372	372	372	372	108	3 707	
153	Students	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
154	Sub total Cleaning Standards Provider Pay	155	(48)	309	321	366	372	372	372	372	372	372	372	108	3 707	
155	Primary Care Contractor (excluding drugs)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
156	Primary Care - Drugs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
157	Secondary Care - Drugs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
158	Provider - Non Pay (Clinical & General Supplies, Rent, Rates, Equipment etc) Exclude PPE - see A7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
159	Healthcare Services Provided by Other NHS Bodies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
160	Non Healthcare Services Provided by Other NHS Bodies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
161	Continuing Care and Funded Nursing Care	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
162	Other Private & Voluntary Sector	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
163	Joint Financing and Other (includes Local Authority)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
164	Other (only use with WG agreement & state SoCNE/I line ref)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
165		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
166		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
167		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
168	Sub total Cleaning Standards Non Pay	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
169	TOTAL CLEANING STANDARDS EXPENDITURE	155	(48)	309	321	366	372	372	372	372	372	372	372	108	3 707	
170	PLANNED CLEANING STANDARDS EXPENDITURE (In Opening Plan)	155	(48)	309	321	366	372	372	372	372	372	372	372	108	3 707	
171	MOVEMENT FROM OPENING PLANNED CLEANING STANDARDS EXPENDITURE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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<b>A7</b>	<b>Other (Additional costs due to C19) enter as positive value - actual/forecast</b>														
<b>172</b>	<b>Provider Pay (Establishment, Temp &amp; Agency)</b>														
<b>173</b>	Administrative, Clerical & Board Members	137	160	134	139	139	139	124	124	124	124	124	124	297	1 590
<b>174</b>	Medical & Dental	790	831	927	944	894	890	906	901	901	901	907	907	1 621	10 698
<b>175</b>	Nursing & Midwifery Registered	1 183	607	710	822	819	819	825	818	817	818	818	817	1 789	9 873
<b>176</b>	Prof Scientific & Technical	52	53	49	49	58	58	58	58	58	58	58	58	105	668
<b>177</b>	Additional Clinical Services	524	423	406	379	358	358	354	355	362	363	363	363	947	4 610
<b>178</b>	Allied Health Professionals	222	31	86	86	85	98	98	98	110	110	110	110	253	1 242
<b>179</b>	Healthcare Scientists	1	1	1	1	1	1	1	1	1	1	1	1	2	12
<b>180</b>	Estates & Ancillary	205	80	108	93	94	108	93	94	108	93	94	108	284	1 274
<b>181</b>	Students	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>182</b>	Other (only use with WG Agreement & state SoCNE/I line ref)	0	13	(13)	0	0	0	0	0	0	0	0	0	13	0
<b>183</b>		0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>184</b>		0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>185</b>		0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>186</b>	<b>Sub total Other C-19 Provider Pay</b>	<b>3 113</b>	<b>2 198</b>	<b>2 406</b>	<b>2 512</b>	<b>2 447</b>	<b>2 470</b>	<b>2 459</b>	<b>2 449</b>	<b>2 481</b>	<b>2 468</b>	<b>2 475</b>	<b>2 488</b>	<b>5 311</b>	<b>29 967</b>
<b>187</b>	Primary Care Contractor (excluding drugs)	315	233	243	232	231	215	204	193	192	171	171	171	548	2 571
<b>188</b>	Primary Care Contractor (excluding drugs) - Costs as a result of lost GDS Income	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>189</b>	Primary Care - Drugs	337	289	313	313	313	313	313	313	313	313	313	313	626	3 753
<b>190</b>	Secondary Care - Drugs	57	45	60	60	60	60	60	60	60	60	60	60	102	699
<b>191</b>	Provider - Non Pay (Clinical & General Supplies, Rent, Rates, Equipment etc) <b>Exclude PPE - see separate line</b>	462	391	531	657	662	670	671	673	676	671	684	684	853	7 418
<b>192</b>	Provider - Non Pay - PPE	379	373	379	379	379	379	379	379	379	379	379	379	752	4 545
<b>193</b>	Healthcare Services Provided by Other NHS Bodies	111	56	27	57	57	57	57	57	57	57	57	57	167	711
<b>194</b>	Healthcare Services Provided by Other NHS Bodies - Additional Costs due to Block Contracts - Wales NHS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>195</b>	Healthcare Services Provided by Other NHS Bodies - Additional Costs due to Block Contracts - England NHS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>196</b>	Non Healthcare Services Provided by Other NHS Bodies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>197</b>	Continuing Care and Funded Nursing Care	249	249	249	249	249	249	249	249	249	249	249	249	498	2 988
<b>198</b>	Other Private & Voluntary Sector	569	655	807	573	952	952	877	877	877	877	408	408	1 225	8 832
<b>199</b>	Other Private & Voluntary Sector - Private Hospital Providers	200	183	217	818	818	818	818	818	818	818	818	818	383	7 959
<b>200</b>	Joint Financing and Other (includes Local Authority)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>201</b>	Other (only use with WG Agreement & state SoCNE/I line ref)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>202</b>	Loss of Private Patient Income	19	19	31	31	31	31	31	31	31	31	31	31	38	348
<b>203</b>		0	(12)	0	0	0	0	0	0	0	0	0	0	(12)	(12)
<b>204</b>		0	29	0	0	0	0	0	0	0	0	0	0	29	29
<b>205</b>		0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>206</b>	<b>Sub total Other C-19 Non Pay</b>	<b>2 699</b>	<b>2 509</b>	<b>2 857</b>	<b>3 369</b>	<b>3 752</b>	<b>3 744</b>	<b>3 658</b>	<b>3 650</b>	<b>3 651</b>	<b>3 625</b>	<b>3 157</b>	<b>3 170</b>	<b>5 208</b>	<b>39 840</b>
<b>207</b>	<b>TOTAL OTHER C-19 EXPENDITURE</b>	<b>5 812</b>	<b>4 707</b>	<b>5 263</b>	<b>5 881</b>	<b>6 199</b>	<b>6 214</b>	<b>6 117</b>	<b>6 098</b>	<b>6 132</b>	<b>6 093</b>	<b>5 631</b>	<b>5 658</b>	<b>10 519</b>	<b>69 807</b>
<b>208</b>	<b>PLANNED OTHER C-19 EXPENDITURE (In Opening Plan)</b>	<b>5 812</b>	<b>4 707</b>	<b>5 263</b>	<b>5 881</b>	<b>6 199</b>	<b>6 214</b>	<b>6 117</b>	<b>6 098</b>	<b>6 132</b>	<b>6 093</b>	<b>5 631</b>	<b>5 658</b>	<b>10 519</b>	<b>69 807</b>
<b>209</b>	<b>MOVEMENT FROM OPENING PLANNED OTHER C-19 EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>210</b>	<b>TOTAL ADDITIONAL EXPENDITURE DUE TO COVID</b>	<b>8 806</b>	<b>7 799</b>	<b>9 463</b>	<b>9 936</b>	<b>9 354</b>	<b>10 047</b>	<b>9 849</b>	<b>9 704</b>	<b>9 411</b>	<b>9 302</b>	<b>8 790</b>	<b>8 690</b>	<b>16 604</b>	<b>111 151</b>
<b>211</b>	<b>PLANNED ADDITIONAL EXPENDITURE DUE TO COVID (In Opening Plan)</b>	<b>8 806</b>	<b>7 799</b>	<b>9 463</b>	<b>9 936</b>	<b>9 354</b>	<b>10 047</b>	<b>9 849</b>	<b>9 704</b>	<b>9 411</b>	<b>9 302</b>	<b>8 790</b>	<b>8 690</b>	<b>16 604</b>	<b>111 151</b>
<b>212</b>	<b>MOVEMENT FROM OPENING PLANNED ADDITIONAL COVID EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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B - In Year Non Delivery of Savings / Net Income Generation Schemes Due To C19

	1	2	3	4	5	6	7	8	9	10	11	12		
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total YTD	Forecast year-end position
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Enter as Positive values</b>														
213 Non Delivery of Savings (due to C19) - Actual/Forecast														
214 Non Delivery of Finalised (M1) Savings	0	0	0	0	0	0	0	0	0	0	0	0	0	0
215 Non finalisation of Planning Assumptions (savings) at M1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
216 Non Delivery of Finalised (M1) Net Income Generation Schemes - Actual/Forecast	0	0	0	0	0	0	0	0	0	0	0	0	0	0
217 TOTAL NON DELIVERY OF SAVINGS/NET INCOME GENERATION DUE TO COVID	0	0	0	0	0	0	0	0	0	0	0	0	0	0

C - In Year Operational Expenditure Cost Reduction Due To C19

	1	2	3	4	5	6	7	8	9	10	11	12		
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total YTD	Forecast year-end position
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Enter as Negative values</b>														
218 Expenditure Reductions (due to C19) - Actual/Forecast														
219 Reduction of non pay costs due to reduced elective activity	(234)	(284)	(234)	(150)	(200)	(100)	(100)	(100)	(100)	(50)	(50)	0	(518)	(1 602)
220 Reduction of outsourcing costs due to reduced planned activity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
221 WHSSC C-19 Slippage (as advised by WHSSC)	(31)	(29)	(37)	(36)	(36)	(36)	0	0	0	0	0	0	(60)	(205)
222 Other (please specify): Bed closures due to social distancing	(134)	(144)	(100)	(100)	(75)	(50)	0	0	0	0	0	0	(278)	(603)
223 Cross-border Non-Contracted Activity (NCA)	(262)	(59)	(118)	(125)	(125)	(124)	(54)	(54)	(54)	(54)	(54)	(54)	(321)	(1 133)
224	0	0	0	0	0	0	0	0	0	0	0	0	0	0
225	0	0	0	0	0	0	0	0	0	0	0	0	0	0
226	0	0	0	0	0	0	0	0	0	0	0	0	0	0
227	0	0	0	0	0	0	0	0	0	0	0	0	0	0
228 TOTAL EXPENDITURE REDUCTION	(661)	(516)	(489)	(411)	(436)	(310)	(154)	(154)	(154)	(104)	(104)	(54)	(1 177)	(3 543)

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

	1	2	3	4	5	6	7	8	9	10	11	12		
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total YTD	Forecast year-end position
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Enter as Negative values</b>														
229 Slippage on Planned Investments/Repurposing of Developmental Initiatives (due to C19) - Actual/Forecast														
230	0	0	0	0	0	0	0	0	0	0	0	0	0	0
231	0	0	0	0	0	0	0	0	0	0	0	0	0	0
232	0	0	0	0	0	0	0	0	0	0	0	0	0	0
233	0	0	0	0	0	0	0	0	0	0	0	0	0	0
234	0	0	0	0	0	0	0	0	0	0	0	0	0	0
235	0	0	0	0	0	0	0	0	0	0	0	0	0	0
236	0	0	0	0	0	0	0	0	0	0	0	0	0	0
237	0	0	0	0	0	0	0	0	0	0	0	0	0	0
238	0	0	0	0	0	0	0	0	0	0	0	0	0	0
239 TOTAL RELEASE/REPURPOSING OF PLANNED INVESTMENTS/DEVELOPMENT INITIATIVES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
240 ACTUAL / FORECAST - EXPENDITURE IMPACT DUE TO COVID-19	8 145	7 283	8 974	9 525	8 918	9 737	9 696	9 551	9 258	9 199	8 687	8 636	15 428	107 608

E - Additional Welsh Government Funding for C19

	1	2	3	4	5	6	7	8	9	10	11	12		
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total YTD	Forecast year-end position
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Enter as Positive values</b>														
241 PLANNED WG FUNDING FOR COVID-19	8 806	11 351	11 239	11 712	11 130	11 823	11 625	11 480	11 187	11 078	10 566	10 466	20 157	132 464
242 MOVEMENTS FROM OPENING PLANNED WG FUNDING FOR COVID-19	0	0	0	0	0	0	0	0	0	0	0	0	0	0
243 TOTAL ACTUAL / FORECAST WG FUNDING FOR COVID-19	8 806	11 351	11 239	11 712	11 130	11 823	11 625	11 480	11 187	11 078	10 566	10 466	20 157	132 464
244 ACTUAL / FORECAST NET IMPACT ON OVERALL FINANCIAL POSITION DUE TO COVID-19	661	4 068	2 265	2 187	2 212	2 086	1 930	1 930	1 930	1 880	1 880	1 830	4 729	24 856

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Table C - Identified Expenditure Savings Schemes (Excludes Income Generation &amp; Accountancy Gains)

This Table is currently showing 0 errors

			1	2	3	4	5	6	7	8	9	10	11	12	Total YTD	Full-year forecast	YTD as %age of FY	Assessment		Full In-Year forecast		Full-Year Effect of Recurring Savings £'000
			Apr £'000	May £'000	Jun £'000	Jul £'000	Aug £'000	Sep £'000	Oct £'000	Nov £'000	Dec £'000	Jan £'000	Feb £'000	Mar £'000			YTD variance as %age of YTD	Green £'000	Amber £'000	non recurring £'000	recurring £'000	
1	CHC and Funded Nursing Care	Budget/Plan	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
2		Actual/F'cast	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0
3		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
4	Commissioned Services	Budget/Plan	0	0	80	0	0	0	0	0	0	0	0	0	0	0	80	80	0			
5		Actual/F'cast	0	0	80	0	0	0	0	0	0	0	0	0	0	80	0.00%	80	0	80	0	0
6		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
7	Medicines Management (Primary & Secondary Care)	Budget/Plan	14	16	17	19	19	19	34	34	34	34	34	34	30	304		190	115			
8		Actual/F'cast	14	16	17	19	19	19	34	34	34	34	34	34	30	304	9.95%	190	115	40	264	264
9		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0	0			
10	Non Pay	Budget/Plan	264	327	654	672	673	710	722	715	722	723	625	622	590	7 429		3 963	3 465			
11		Actual/F'cast	264	327	654	672	673	710	722	715	722	723	625	622	590	7 429	7.95%	3 963	3 465	3 686	3 742	3 857
12		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0	0			
13	Pay	Budget/Plan	130	150	130	89	89	89	84	84	84	83	83	83	280	1 179		1 144	35			
14		Actual/F'cast	130	150	130	89	89	89	84	84	84	83	83	83	280	1 179	23.72%	1 144	35	791	389	389
15		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0	0			
16	Primary Care	Budget/Plan	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
17		Actual/F'cast	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0
18		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
19	Total	Budget/Plan	408	492	882	780	780	818	839	833	840	840	742	739	900	8 992		5 377	3 615			
20		Actual/F'cast	408	492	882	780	780	818	839	833	840	840	742	739	900	8 992	10.01%	5 377	3 615	4 597	4 395	4 510
21		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0	0			
22	Variance in month		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%							
23	In month achievement against FY forecast		4.54%	5.47%	9.80%	8.67%	8.68%	9.09%	9.33%	9.26%	9.34%	9.34%	8.26%	8.22%								

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Table C1- Savings Schemes Pay Analysis

		Month	1	2	3	4	5	6	7	8	9	10	11	12	Total YTD	Full-year forecast	YTD as %age of FY	Assessment		Full In-Year forecast		Full-Year Effect of Recurring Savings £'000
			Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar			YTD variance as %age of YTD Budget/Plan	Green £'000	Amber £'000	non recurring £'000	recurring £'000	
			£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000			£'000	£'000	£'000	£'000	£'000	
1	Changes in Staffing Establishment	Budget/Plan	83	98	82	41	41	41	42	42	42	42	42	42	180	638		623	15			
2		Actual/F'cast	83	98	82	41	41	41	42	42	42	42	42	42	180	638	28.28%	623	15	429	209	209
3		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0	0			
4	Variable Pay	Budget/Plan	29	29	29	29	29	29	29	29	29	29	29	29	57	348		348	0			
5		Actual/F'cast	29	29	29	29	29	29	29	29	29	29	29	29	57	348	16.43%	348	0	168	180	180
6		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0	0			
7	Locum	Budget/Plan	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
8		Actual/F'cast	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0
9		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
10	Agency / Locum paid at a premium	Budget/Plan	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
11		Actual/F'cast	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0
12		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
13	Changes in Bank Staff	Budget/Plan	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
14		Actual/F'cast	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0
15		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
16	Other (Please Specify)	Budget/Plan	19	23	19	20	20	20	12	12	12	12	12	12	42	193		173	20			
17		Actual/F'cast	19	23	19	20	20	20	12	12	12	12	12	12	42	193	21.81%	173	20	193	0	0
18		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0	0			
19	Total	Budget/Plan	130	150	130	89	89	89	84	84	84	83	83	83	280	1 179		1 144	35			
20		Actual/F'cast	130	150	130	89	89	89	84	84	84	83	83	83	280	1 179	23.72%	1 144	35	791	389	389
21		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0	0		

Table C2- Savings Schemes Agency/Locum Paid at a Premium Analysis

			Month	1	2	3	4	5	6	7	8	9	10	11	12	Total YTD	Full-year forecast	YTD as %age of FY YTD variance as %age of YTD Budget/Plan	Assessment		Full In-Year forecast		Full-Year Effect of Recurring Savings £'000
				Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar				Green £'000	Amber £'000	non recurring £'000	recurring £'000	
				£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000				£'000	£'000	£'000	£'000	
1	Reduced usage of	Budget/Plan	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
2	Agency/Locums paid at a premium	Actual/F'cast	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0
3		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
4	Non Medical 'off contract' to 'on contract'	Budget/Plan	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
5		Actual/F'cast	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0
6		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
7	Medical - Impact of Agency pay rate caps	Budget/Plan	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
8		Actual/F'cast	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0
9		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
10	Other (Please Specify)	Budget/Plan	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
11		Actual/F'cast	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0
12		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
13	Total	Budget/Plan	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
14		Actual/F'cast	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0
15		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			





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This table needs completing monthly from Month: 3  
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Table F - Statement of Financial Position For Monthly Period

	Opening Balance Beginning of Apr 21 £'000	Closing Balance End of May 21 £'000	Forecast Closing Balance End of Mar 22 £'000
<b>Non-Current Assets</b>			
1 Property, plant and equipment			
2 Intangible assets			
3 Trade and other receivables			
4 Other financial assets			
5 Non-Current Assets sub total	0	0	0
<b>Current Assets</b>			
6 Inventories			
7 Trade and other receivables			
8 Other financial assets			
9 Cash and cash equivalents			
10 Non-current assets classified as held for sale			
11 Current Assets sub total	0	0	0
12 <b>TOTAL ASSETS</b>	0	0	0
<b>Current Liabilities</b>			
13 Trade and other payables			
14 Borrowings (Trust Only)			
15 Other financial liabilities			
16 Provisions			
17 Current Liabilities sub total	0	0	0
18 <b>NET ASSETS LESS CURRENT LIABILITIES</b>	0	0	0
<b>Non-Current Liabilities</b>			
19 Trade and other payables			
20 Borrowings (Trust Only)			
21 Other financial liabilities			
22 Provisions			
23 Non-Current Liabilities sub total	0	0	0
24 <b>TOTAL ASSETS EMPLOYED</b>	0	0	0
<b>FINANCED BY: Taxpayers' Equity</b>			
25 General Fund			
26 Revaluation Reserve			
27 PDC (Trust only)			
28 Retained earnings (Trust Only)			
29 Other reserve			
30 <b>Total Taxpayers' Equity</b>	0	0	0

	Opening Balance Beginning of Apr 21	Closing Balance End of May 21	Closing Balance End of Mar 22
<b>EXPLANATION OF ALL PROVISIONS</b>			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40 <b>Total Provisions</b>	0	0	0

**ANALYSIS OF WELSH NHS RECEIVABLES (current month)**

	£'000
41 Welsh NHS Receivables Aged 0 - 10 weeks	0
42 Welsh NHS Receivables Aged 11 - 16 weeks	0
43 Welsh NHS Receivables Aged 17 weeks and over	0

**ANALYSIS OF TRADE & OTHER PAYABLES (opening, current & closing)**

	£'000	£'000	£'000
44 Capital	0	0	0
45 Revenue	0	0	0

**ANALYSIS OF CASH (opening, current & closing)**

	£'000	£'000	£'000
46 Capital	0	0	0
47 Revenue	0	0	0