

Public Finance Committee

Wed 05 January 2022, 14:00 - 16:00


Via Teams

Agenda

14:00 - 14:00

0 min

1. Preliminaries

 1.0 Agenda 5 January 2022 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 24th November 2021

Rhian Thomas

 1.4 UNCONFIRMED MINUTES OF THE FINANCE COMMITTEE NOVEMBER 24 2021.pdf (6 pages)

1.5. Action Log

 1.5. Action Log For 5 January 2022 Finance Committee Meeting.pdf (1 pages)

1.6. Chairs Action taken since last meeting

14:00 - 14:00

0 min

2. Items for Review and Assurance


2.1. Financial Performance Month 8

Christopher Lewis

 2.1 Finance Position Report for Month 8.pdf (22 pages)

2.2. Finance Risk Register 2021/22

Andrew Gough

 2.2a Finance Risk Register 2021-22 December 2021.pdf (2 pages)

 2.2b Finance Risk Register 2021-22 December.pdf (5 pages)

2.3. Allocation update 2022/23

Christopher Lewis


14:00 - 14:00

0 min

3. Items for Noting and Information

Emmerson Paul
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3.1. Month 8 Financial Monitoring Returns

-  3.1a CV Financial Monitoring Returns 2021-22 - Month 8.pdf (13 pages)
-  3.1b 2021_22 MMR Template Cardiff & Vale UHB Month 8.pdf (10 pages)

14:00 - 14:00
0 min

4. Items to bring to the attention of the Board

Rhian Thomas

14:00 - 14:00
0 min

5. Date and time of next Meeting

Wednesday 26th February 2022 at 2.00pm, Virtual meeting via Teams

Emmerson, Paul
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AGENDA
FINANCE COMMITTEE
5th January 2022 at 2.00pm
Virtual Meeting via Teams

1.	Preliminaries	
1.1	Welcome & Introductions	Rhian Thomas
1.2	Apologies for Absence	Rhian Thomas
1.3	Declarations of Interest	Rhian Thomas
1.4	Minutes of the Committee Meeting held on 24 th November 2021	Rhian Thomas
1.5	Action Log	Rhian Thomas
1.6	Chairs Action taken since last meeting	Rhian Thomas
2.	Items for Review and Assurance	
2.1	Financial Performance Month 8	Chris Lewis
2.2	Finance Risk Register 2021/22	Andrew Gough
2.3	Allocation update 2022/23	Chris Lewis
3	Items for Noting and Information	
3.1	Month 8 Financial Monitoring Returns	
4.	Items to bring to the attention of the Board	Rhian Thomas
5.	Date and time of next Meeting	
	Wednesday 26 th February 2022 at 2.00pm, Virtual Meeting via Teams	

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**UNCONFIRMED MINUTES OF THE MEETING OF THE FINANCE COMMITTEE
HELD ON 24th NOVEMBER 2021
VIRTUAL MEETING via TEAMS**

Present:

Dr Rhian Thomas	RT	Chair, Independent Member – Capital and Estates
John Union	JU	Independent Member – Finance (Chair)
David Edwards	DE	Independent Member – Information Communication & Technology
Charles Janczewski	CJ	Board Chair
Andrew Gough	AG	Assistant Director of Finance
Caroline Bird	CB	Acting Chief Operating Officer
Catherine Phillips	CP	Executive Director of Finance
Nicola Foreman	NF	Director of Corporate Governance
Steve Curry	SC	Acting Deputy Chief Executive

In Attendance:

Secretariat:

Paul Emmerson	PE	Senior Finance Manager
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Apologies:

Abigail Harris	AH	Executive Director of Strategic Planning
Chris Lewis	CL	Deputy Director of Finance
Rachel Gidman	RG	Executive Director of People and Culture
Ruth Walker	RW	Executive Nurse Director
Stuart Walker	SW	Interim Chief Executive

FC 21/11/001	WELCOME AND INTRODUCTIONS The Chair welcomed everyone to the meeting.	ACTION
FC 21/11/002	APOLOGIES FOR ABSENCE Apologies for absence were noted.	

FC 21/11/003	DECLARATIONS OF INTEREST The Chair invited members to declare any interests in proceedings on the Agenda. None were declared.	
FC 21/11/004	MINUTES OF THE COMMITTEE MEETING HELD ON 27th OCTOBER 2021 The minutes of the meeting held on 27 th October 2021 were reviewed and confirmed to be an accurate record. Resolved – that: The minutes of the meeting held on 27 th October 2021 were approved by the Committee as an accurate record.	
FC 21/11/005	ACTION LOG FOLLOWING THE LAST MEETING There were no outstanding actions.	
FC 21/11/006	CHAIRS ACTION SINCE THE LAST MEETING There had been no Chairs action taken since the last meeting.	
FC 21/11/007	FINANCIAL PERFORMANCE MONTH 7 The Assistant Director of Finance summarised the key points within the Month 7 Finance Report. At month 7, the UHB had reported an underspend of £0.270m against its plan which was an improvement of £0.100m on the month 6 position. This reflected operational performance and the UHB continued to forecast a breakeven position at year-end. The UHB had incurred gross expenditure of £56.850m relating to the management of COVID 19 to month 7 and these costs were matched by additional COVID 19 allocations. Additional key issues were outlined in the Executive Director Opinion as follows: <ul style="list-style-type: none"> • The 2020/21 non delivery of savings is supported by £21.3m Non Recurrent COVID funding in 2021/22. • Full year funding had been confirmed for COVID 19 response costs based on the UHB's gross forecast at month 5. • Full year funding was confirmed for COVID 19 recovery based upon approved schemes • The Welsh Government COVID programmes will continue to be funded on an actual pass through costs basis. • At month 7 , £15.252m Green and Amber savings had been identified against the £16.000m 2% savings target. Further progress was required with a focus on recurrent schemes where £7.626m recurrent schemes were identified against the £12.0m recurrent element of the target leaving a further £4.374m to find. 	<div data-bbox="135 1836 319 2038" data-label="Text"> Emmerson, Paul 12/22/2021 16:27:39 </div>

- The full year gross COVID forecast had moved in the month from £129.960m at month 6 to £124.687m at month 7. The reduction in forecast costs primarily related to reductions in National Programme forecasts (COVID Vaccination, Tracing and PPE) and recovery of the remaining NHS bonus accrual.
- Planned expenditure reductions due to COVID 19 were available to offset in year operational pressures and support systems resilience.

Referring to a query from the Finance Committte Chair (RT) the Assistant Director of Finance reported that the UHB was still awaiting final confirmation of the funding available to support CAV24/7 and that the matter had been raised by the UHB at the mid year review and that there was nothing to suggest that the funding would not be confirmed in due course.

The Assistant Director of Finance informed the Committee that reductions in planned expenditure were £4.6m at month 7 and were forecast to reach £6.4m at the year end. The Committee was advised that the UHBs Management Executive was focussing on how this additional resource could be best utilised to cover operational risks as well as supporting and enhancing UHB services in the remaining part of the financial year. The UHB Chair (CJ) acknowledged that the implementation of additional plans on top of the recovery plans which were already being progressed would present a challenge to the UHB in light of constraint on workforce capacity and the Assistant Director of Finance indicated that the Finance Committee would be advised of progress at the next meeting. In response to a query from the Finance Committee Chair (RT) the Assistant Director of Finance advised that COVID costs were funded net of planned care expenditure reductions in 2020/21. Therefore it was unclear when the UHB entered 2021/22 whether it would be able to retain the resource arising from the reductions in planned expenditure in the early part of this year. This was subsequently then confirmed by Welsh Government.

In response to a further query from the Finance Committee Chair in respect of 2022/23 funding the Executive Director of Finance advised that funding available to Welsh Government would in part be dependent upon the consequential funding arising from funding provided to cover additional COVID related spending pressures for the NHS in England. Welsh Government expected to confirm initial funding assumptions for 2022/23 following publication of its Draft Budget in the later part of December. The Committee was advised that at this stage, the planning process was expected to be broadly in line with the process for 2021/22.

Moving onto the Finance Dashboard, the Assistant Director of Finance confirmed that the two key indicators which remained RAG rated as red were both linked being the delivery of the recurrent savings target and that a further £4.5m of recurrent savings required to maintain the underlying deficit at £25.3m. A question was received from the UHB Chair (CJ) who queried whether there was any indication that Welsh Government would provide recurrent support to cover the underlying deficit given the inherent difficulty in progressing savings schemes during the pandemic. In response, the Assistant Director of Finance reported that any support provided in 2022/23

	<p>was likely to be non recurrent in line with the support provided in the current year.</p> <p>There was some slippage against Capital Schemes as a result of lead times, however this was expected to be recovered before year end. It was noted that the UHB had indicated to Welsh Government that it required additional working cash of circa £26.5m to support cashflows in 2021/22 arising from expenditure incurred and recorded in previous financial years. It was also noted that the public sector payment compliance and was still below the 95% target.</p> <p>Reporting on Clinical Board performance, the Committee was informed that delegated budgets were £1.137m overspent for the 7 months to the end of October 2021 and this was offset by a £1.407m underspend against Central budgets. It was also noted that there was variation in Clinical Board financial performance and that this would continue to be reviewed to ensure that an overall balanced position is maintained.</p> <p>Finally, the Committee was informed that the key risks were the further progress is required to find another £4.4m recurrent schemes in order to maintain the underlying position alongside the management of all risks within confirmed COVID funding to deliver a balanced position at year end.</p> <p>Resolved – that:</p> <p>The Finance Committee noted the reported underspend of £0.270m at month 7;</p> <p>The Finance Committee noted the gross month 7 financial impact of COVID 19 which was assessed at £56.850m and that this was matched with anticipated income;</p> <p>The Finance Committee noted the forecast breakeven which is consistent with the financial plan submitted to Welsh Government on 30th June and assumes additional funding of £146.000m to manage the impact of COVID 19 in 2021/22, including confirmed funding of £21.313m in respect of the 2020/21 recurrent savings shortfall;</p> <p>The Finance Committee noted that COVID 19 reductions in planned care expenditure can be used to to mitigate financial risks in the plan and support system resilience;</p> <p>The Finance Committee noted that Welsh Government had confirmed the COVID response funding based on the month 5 forecast and that the UHB will need to manage risks within the confirmed funding.</p> <p>The Finance Committee noted that Welsh Government had confirmed funding for COVID recovery schemes and that the UHB needed to manage within this allocation.</p>	
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	<p>The Finance Committee noted that following a request from Welsh Government that the UHB has identified the additional working cash required in 2021/22 to satisfy the cash outlay that is expected to be incurred in respect of resource only funding adjustments confirmed by Welsh Government in previous years.</p> <p>The Finance Committee noted the 2021/22 brought forward Underlying Deficit was £25.3m and that the forecast carry forward of £25.3m into 2022/23 is dependent upon delivery of the £12m recurrent savings target which required the identification of a further £4.4m savings schemes.</p>	
FC 21/11/008	<p>FINANCE RISK REGISTER</p> <p>The Assistant Director of Finance presented the 2021/22 Finance Risk Register to the Committee.</p> <p>The following risks identified on the 2021/22 Risk Register remained categorized as extreme risks (Red):</p> <ul style="list-style-type: none"> • Maintaining the underlying deficit of £25.3m on line with the draft annual plan; • Delivery of the recurrent element of the CIP (£12.0m). <p>The Committee was advised that the COVID response and recovery funding was now confirmed and that both response and recovery costs needed to be managed within funding available.</p> <p>In addition, the Committee was advised that no new risks had been added to the Risk Register and that some risks had been downgraded in month.</p> <p>Resolved – that:</p> <p>The Finance Committee noted the risks highlighted within the 2021/22 risk register.</p>	
FC 21/11/009	<p>FINANCE COMMITTEE – TERMS OF REFERENCE</p> <p>The Director of Corporate Governance indicated that the Finance Committee Terms of Reference (TOR) were last reviewed in February 2020 and approved by the Board in March 2021. The Committee was presented with a revised TOR with included changes which were recommended within the action plan from the report to Board on the review of Capital – Procurement and Governance. The Director of Corporate Governance advised the Finance Committee that the paper presented would need to be adjusted to reflect that the Finance Committee would review rather than approve Business Cases on behalf of the Board.</p> <p>The changes recommended were to expand the remit of the Finance Committee to monitor expenditure of capital schemes but specifically to:</p> <ul style="list-style-type: none"> • Review Business Cases on behalf of the Board with a financial value >£500k 	

	<ul style="list-style-type: none"> • Review and Monitor the Capital Programme <p>The Committee was asked to review the TOR and consider the changes to the TOR.</p> <p>Comments and queries were received as follows:</p> <p>The Finance Committee Chair (RT) questioned the level of information that the Finance Committee would need to review business cases on behalf of the Board without replicating the work of the established governance process. In response, the Executive Director of Finance indicated that the UHB currently actioned investment decisions through:</p> <ul style="list-style-type: none"> • Capital Management Group • Business Case Advisory Group • Commissioning Processes <p>The Executive Director of Finance added that the information provided to the Finance Committee would evolve over time and that the initial expectation was that the Finance Committee would be presented with Business Cases for review which incorporated a recommendation following an initial review through the established structure.</p> <p>The Chief Operating Officer added support to the additional scrutiny of business cases above the £500k threshold on the basis that this would not lead to delays in implementation and in response the Executive Director of Finance observed that the UHB needed to strike the right balance between speed and governance and that the scrutiny process would need to be synchronised in order to minimise lead in times.</p> <p>Resolved – that:</p> <p>The Finance Committee reviewed the changes to the Terms of Reference and recommended the changes to the Board for approval.</p>	
FC 21/11/010	<p>MONTH 7 FINANCIAL MONITORING RETURNS</p> <p>These were noted for information.</p>	
FC 21/11/011	<p>ITEMS TO BRING TO THE ATTENTION OF THE BOARD</p> <p>There were no items to bring to the attention of the Board.</p>	
FC 21/11/012	<p>DATE OF THE NEXT MEETING OF THE COMMITTEE</p> <p>Wednesday 5th January 2022 2.00pm; Virtual Meeting via Teams</p>	

FINANCE COMMITTEE – PUBLIC MEETING

ACTION LOG

MINUTE	DATE	SUBJECT	AGREED ACTION	ACTIONED TO	STATUS
			No Outstanding Actions		

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Report Title:	Finance Report for the Period Ended 30th November 2021						
Meeting:	Finance Committee				Meeting Date:	5th January 2022	
Status:	For Discussion	x	For Assurance	x	For Approval	For Information	x
Lead Executive:	Executive Director of Finance						
Report Author (Title):	Deputy Director of Finance						

Background and current situation:

The Health Board agreed and submitted a draft financial plan to Welsh Government 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 ensured that the underlying position is stabilised and does not deteriorate. Following submission of the draft plan, Welsh Government issued updated planning guidance and asked the UHB to assume non recurrent COVID funding to cover the initial planning deficit of £21.3m caused by COVID impacting on the delivery of 2020/21 savings plans. The UHB is now planning for a break-even year end position on this basis and the finalised financial plan was submitted to Welsh Government on the 30th June 2021.

A summary of the core financial 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/f underlying deficit	(25.3)	(25.3)
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	
Planned Surplus/(Deficit) 2021/22	(21.3)	
Non Recurrent COVID Funding to cover slippage in 2020/21 Recurrent saving schemes	21.3	
Updated Core Draft Financial Plan 2021/22 £m	0.0	

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

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considered to be in addition to the core financial plan and the UHB has confirmed and anticipated additional funding to fully cover these costs.

At month 8, the UHB is reporting an underspend of £0.305m against this plan. During the 8 months to the end of November the UHB incurred gross expenditure of £64.600m relating to the management of COVID 19, which is assumed to be offset by Welsh Government COVID 19 funding leaving an operating surplus of £0.305m.

The full year gross COVID forecast moved in the month from £124.687m at month 7 to £117.608m at month 8, primarily relating to reductions in National Programme forecasts (COVID Vaccination, TTP, Cleaning Standards and PPE), the recovery of the surplus 2020/21 Dragons Heart Hospital accrual and NHS bonus accrual.

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

The UHB continues to forecast a break even position based upon the following confirmed resource planning assumptions:

- The brought forward COVID 19 deficit of £21.3m relating to the non delivery of savings required to fund inflation and demand growth in 20/21 has been funded non recurrently;
- Full year funding has been confirmed for COVID 19 response costs which were based on the UHB's gross forecast at month 5.
- Full year funding has been confirmed for COVID 19 recovery which was based upon approved schemes;
- The Welsh Government COVID programmes will continue to be funded on an actual pass through costs basis.
- Planned expenditure reductions due to COVID 19 are available to offset in year operational pressures and support systems resilience.

The reported financial position for the 8 months to the end of November is an operational surplus of £0.305m, an improvement of £0.035m on the month 7 position. There is a wide variation in delegated budget holder performance. Further ongoing review and assurance will be required in order to ensure a balanced position is maintained.

The full year gross COVID forecast has moved in the month from £124.687m at month 7 to £117.608m at month 8. The reduction in forecast costs primarily relates to reductions in National Programme forecasts (COVID Vaccination, TTP, Cleaning Standards and PPE) and recovery of 20/21 accruals.

Delivery of the core financial plan includes a 2% (£16.0m) savings requirement. At month 8 £15.419m Green and Amber savings have been identified against the target and therefore, there is confidence that this will be met. Further progress however will need to be made on recurrent schemes with a further £4.265m savings to be identified in order to maintain the underlying financial position. This is a key financial risk that needs to be managed.

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The other key financial risk is to ensure that the UHB fully utilises the resources it has available to progress service recovery and support systems resilience. Plans are progressing to mitigate this risk.

Assessment and Risk Implications

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

Table 2: Finance Dashboard @ November 2021

Measure	STATUS REPORT				
	November 2021	Rating	Latest Trend	Target	Time Period
Deliver 2021/22 Draft Financial Plan	Forecast year-end breakeven at month 8. £0.305m operational surplus at month 8.	G	↑	Deliver 2021/22 Planned Breakeven	M8 2021-22
Remain within capital resource limits.	Expenditure at the end of November was £9.820 against a plan of £10.588m.	G	9	Approved planned expenditure £55.865m	M8 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	M8 2021-22
Delivery of recurrent £12.000m 1.5% target	£7.735m forecast at month 8.	R	↑	£12.000m	M8 2021-22
Delivery of £4m non recurrent target	£7.685m identified at month 8.	G	↑	£4.000m	M8 2021-22
Creditor payments compliance 30 day Non NHS	Cumulative 94.2% at the end of November.	A	↑	95% of invoices paid within 30 days	M8 2021-22
Remain within Cash Limit	The UHB is expecting a positive cash balance at the end of 2021/22 in line with the forecast breakeven.	G	9	To remain within Cash Limit	M8 2021-22
Maintain Positive Cash Balance	Cash balance = £4.006m	G	9	To Maintain Positive Cash Balance	End of November 2021

Month 8 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 core plans. The financial position reported to Welsh Government for month 8 is a surplus of £0.305m and this is summarised in Table 3.

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Table 3: Month 8 Financial Position 2021/22

	Month 8	Forecast Year-End Position
	£m	£m
COVID 19 Additional Expenditure	64.600	117.608
Welsh Government COVID funding received / assumed	(64.600)	(117.608)
Gross COVID 19 Forecast Position (Surplus) / Deficit £m	0.000	0.000
COVID FUNDING for Deficit due to non delivery of 2020/21 recurrent Savings	(14.200)	(21.313)
Operational position (Surplus) / Deficit	13.895	21.313
Financial Position £m (Surplus) / Deficit £m	(0.305)	0.000

- **Note.** It is confirmed that COVID 19 reductions in planned expenditure can now be used to mitigate financial risks in the financial plan and support system resilience. Planned expenditure reductions for the year were forecast to be £6.853m at month 8.

The month 8 surplus of £0.305m reflects the operational performance of the UHB with all COVID costs funded.

Welsh Government has now agreed confirmed and anticipated COVID 19 funding. The UHB is forecasting a break even position by year end and all risks will need to be managed to deliver this. The forecast is based on the premise that COVID 19 allocations will be sufficient to meet COVID costs and that reductions arising in planned expenditure will be used to offset non COVID operational pressures and support system resilience.

The additional COVID 19 expenditure in the year to month 8 was £64.600m with full year forecast costs totalling £117.608m. The full year forecast assumes a significant step up in expenditure in the final 4 months of the year, primarily as a result of the increase in expenditure expected as recovery plans progress.

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 8 2021/22

	Month 8
	£m
COVID 19 Testing	(2.011)
COVID 19 Tracing	(8.483)
COVID 19 Vaccination	(9.604)
Extended Flu vaccination	(0.691)
Cleaning Standards	(0.506)
PPE	(2.838)
Continuing Care and Funded Nursing Care	(1.948)
Urgent and Emergency Care	(1.322)
COVID 19 Local Response	(32.208)
COVID 19 Recovery	(6.028)
COVID 19: Adferiad Programme - Long Covid Recovery	(0.224)
Covid 19: Pay Increase	(0.496)
COVID 19: Recovery Of NHS Bonus Accrual	1.759
Sub Total COVID funding confirmed/assumed £m	(64.600)
NR Funding for Non Delivery of 2020/21 Recurrent Savings	(14.200)
Total COVID funding confirmed/assumed £m	(78.800)

The risk in the financial plan has reduced considerably following confirmation of COVID 19 allocations. Any resultant risk will however, need to be managed within confirmed allocations.

The UHB has a small operational surplus of £0.305m at Month 8 and Table 5 analyses the reported position between income, pay and non pay.

Table 5: Summary Financial Position for the period ended 30th November 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
In Month									
Income	(125.441)	(132.986)	0.233		0.233	(0.233)		(0.029)	(0.029)
Pay	60.617	63.654	4.390	(0.180)	4.210	(4.390)		(1.174)	(1.174)
Non Pay	69.750	74.223	3.126	(0.528)	2.598	(3.126)		1.167	1.167
Sub Total £m	4.926	4.892	7.749	(0.708)	7.041	(7.749)	0.000	(0.035)	(0.035)
COVID funding due to non delivery of 2020/21 recurrent Savings	0.000					(1.775)	1.775	0.000	0.000
Variance to Plan £m	4.926	4.892	7.749	(0.708)	7.041	(9.524)	1.775	(0.035)	(0.035)
Cumulative									
Income	(727.836)	(789.906)	3.070		3.070	(3.070)		(0.540)	(0.540)
Pay	477.385	498.422	29.691	(1.392)	28.299	(29.691)		(7.262)	(7.262)
Non Pay	551.884	592.612	31.839	(3.963)	27.876	(31.839)		7.497	7.497
Sub Total £m	301.434	301.129	64.600	(5.355)	59.245	(64.600)	0.000	(0.305)	(0.305)
COVID funding due to non delivery of 2020/21 recurrent Savings	0.000					(14.200)	14.200	0.000	0.000
Variance to Plan £m	301.434	301.129	64.600	(5.355)	59.245	(78.800)	14.200	(0.305)	(0.305)

Income

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

Table 6: Income Variance @ November 2021

	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
	£m	£m	£m	£m	£m	£m
In Month						
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	0.004	0.000	0.004	(0.004)	(0.004)	(0.004)
Education & Training	0.000	0.000	0.000	0.000	(0.011)	(0.011)
Injury Cost Recovery Scheme (CRU) Income	0.000	0.000	0.000	0.000	(0.074)	(0.074)
NHS Patient Related Income	(0.102)	0.000	(0.102)	0.102	0.012	0.012
Other Operating Income	0.268	0.000	0.268	(0.268)	0.004	0.004
Overseas Patient Income	0.004	0.000	0.004	(0.004)	0.003	0.003
Private Patient Income	0.058	0.000	0.058	(0.058)	0.003	0.003
Research & Development	0.000	0.000	0.000	0.000	0.038	0.038
Variance to Plan £m	0.233	0.000	0.233	(0.233)	(0.029)	(0.029)
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	0.532	0.000	0.532	(0.532)	(0.051)	(0.051)
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	0.087	0.087
NHS Patient Related Income	(0.213)	0.000	(0.213)	0.213	(0.648)	(0.648)
Other Operating Income	2.278	0.000	2.278	(2.278)	0.059	0.059
Overseas Patient Income	0.026	0.000	0.026	(0.026)	(0.018)	(0.018)
Private Patient Income	0.447	0.000	0.447	(0.447)	0.039	0.039
Research & Development	0.000	0.000	0.000	0.000	(0.002)	(0.002)
Variance to Plan £m	3.070	0.000	3.070	(3.070)	(0.540)	(0.540)

The income position at month 8 is an operational underspend of £0.540m. The additional gross COVID 19 cost of £3.070m is matched by £3.070m of COVID 19 funding.

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

- £0.532m shortfall on accommodation and catering income as a result of a reduction in restaurant services;
- £2.278m deficit against Other Operating Income. The majority of the deficit (£1.872m) is a result of reduced General Dental Services activity leading to a loss of Dental Patient Charges income;
- £0.447m 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 @ November 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	0.960	0.000	0.960	(0.960)	(0.016)	(0.016)
Nursing (registered)	1.433	(0.180)	1.253	(1.433)	(0.378)	(0.378)
Nursing (unregistered)	0.710	0.000	0.710	(0.710)	0.279	0.279
Scientific, prof & technical	0.144	0.000	0.144	(0.144)	(0.307)	(0.307)
Additional clinical services	0.125	0.000	0.125	(0.125)	(0.188)	(0.188)
Management, admin & clerical	0.531	0.000	0.531	(0.531)	(0.177)	(0.177)
Other staff groups	0.488	0.000	0.488	(0.488)	(0.387)	(0.387)
Total £m	4.390	(0.180)	4.210	(4.390)	(1.174)	(1.174)
Cumulative						
Medical and Dental	5.924	0.000	5.924	(5.924)	0.928	0.928
Nursing (registered)	10.167	(1.392)	8.775	(10.167)	(3.279)	(3.279)
Nursing (unregistered)	5.550	0.000	5.550	(5.550)	1.796	1.796
Scientific, prof & technical	0.935	0.000	0.935	(0.935)	(2.026)	(2.026)
Additional clinical services	0.895	0.000	0.895	(0.895)	(1.256)	(1.256)
Management, admin & clerical	3.729	0.000	3.729	(3.729)	(1.298)	(1.298)
Other staff groups	2.491	0.000	2.491	(2.491)	(2.127)	(2.127)
Total £m	29.691	(1.392)	28.299	(29.691)	(7.262)	(7.262)

The pay position at month 8 is an operational underspend of £7.262m. The additional gross COVID 19 expenditure of £29.691m is matched by £29.691m of 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 £9.449m and in the PCIC Clinical Board where additional costs of £8.906m 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.

The in month operational surplus of £1.174m reported against pay is again higher than the trend reported in the previous months of the year. This is principally the result of vacancies across Clinical Boards.

Operational pay is balanced or in surplus in all Clinical Boards except the Medicine Clinical Board where there is an operational overspend of £1.968m primarily as a result of nursing pressures.

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 @ November 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	0.268	0.000	0.268	(0.268)	(0.011)	(0.011)
Clinical services & supplies	0.349	(0.117)	0.232	(0.349)	(0.462)	(0.462)
General supplies & services	0.205	0.000	0.205	(0.205)	0.380	0.380
Establishment expenses	0.073	0.000	0.073	(0.073)	0.220	0.220
Premises & fixed plant	(0.131)	0.000	(0.131)	0.131	0.540	0.540
Continuing healthcare	0.184	0.000	0.184	(0.184)	0.215	0.215
Commissioned Services	0.216	(0.140)	0.076	(0.216)	(0.096)	(0.096)
Primary Care Contractors	(0.105)	(0.048)	(0.153)	0.105	(0.345)	(0.345)
Other non pay	2.067	(0.223)	1.844	(2.067)	0.726	0.726
Total £m	3.126	(0.528)	2.598	(3.126)	1.167	1.167
Cumulative						
Drugs / Prescribing	2.098	0.000	2.098	(2.098)	0.800	0.800
Clinical services & supplies	2.520	(1.691)	0.829	(2.520)	1.240	1.240
General supplies & services	2.835	0.000	2.835	(2.835)	1.655	1.655
Establishment expenses	0.387	0.000	0.387	(0.387)	0.433	0.433
Premises & fixed plant	2.981	0.000	2.981	(2.981)	2.517	2.517
Continuing healthcare	1.948	0.000	1.948	(1.948)	1.229	1.229
Commissioned Services	1.240	(0.680)	0.560	(1.240)	(1.384)	(1.384)
Primary Care Contractors	1.512	(0.737)	0.775	(1.512)	(0.977)	(0.977)
Other non pay	16.317	(0.855)	15.462	(16.317)	1.983	1.983
Total £m	31.839	(3.963)	27.876	(31.839)	7.497	7.497

There is an operational overspend of £7.497m on non pay budgets. The additional Gross COVID 19 expenditure of £31.839m is matched by £31.839m of COVID 19 funding.

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

- £2.835m expenditure on general supplies and services primarily relating to PPE;
- £2.981m expenditure on Premises and Fixed Plant including £2.3m in relation to the mass vaccination centres, £0.752m in capital and estates and £0.140m relating to energy, utilities and rates at the Lakeside Surge Hospital. The in month surplus relates to the release of the 2020/21 DHH accrual;
- £16.317m 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 £3.963m is reported against non pay costs mainly arising from reduced levels of consumables associated with elective activity and adjustments to dental contracts.

The main issues driving the £7.497m operational overspend against non pay were as follows:

- £1.229m overspend against Continuing Healthcare as a result of pressures in the Mental Health Clinical Board where there is an operational overspend of £1.230m against continuing healthcare budgets;
- £2.517m adverse variance against premises and fixed plant where overspends are reported across all Clinical Boards. The in month overspend includes £0.091m in respect of energy price increases and £0.191m for contractor costs which are offset by a corresponding pay underspend in capital and estates.

- £1.240m adverse variance against clinical services and supplies where overspends are reported in the Medicine, Surgery and Specialist Clinical Boards.

Gross Expenditure Due to COVID 19

Forecast gross COVID 19 expenditure is £117.608m and is summarised in table 9:

Table 9: Summary of Forecast COVID 19 Gross Expenditure

	Month 8	Forecast Year-End Position
	£m	£m
COVID 19 Testing	2.011	3.159
COVID 19 Tracing	8.483	13.158
COVID 19 Vaccination	9.604	13.420
Extended Flu vaccination	0.691	1.915
Field Hospital / Surge - Recovery of Over Accrual	0.000	(0.803)
Cleaning Standards	0.506	0.806
PPE	2.838	3.984
Continuing Care and Funded Nursing Care	1.948	2.348
Urgent and Emergency Care	1.322	1.997
COVID 19 Local Response	32.208	49.935
COVID 19 Recovery	6.028	25.196
COVID 19: Adferiad Programme - Long Covid Recovery	0.224	0.761
COVID 19: Additional Funding Allocation For PACU	0.000	0.528
COVID 19: Community Health Checks for Chronic Conditions	0.000	0.133
Covid 19: Pay Increase	0.496	0.826
Covid 19: Recovery Funding National schemes	0.000	0.747
COVID 19: Recovery Of NHS Bonus Accrual	(1.759)	(1.759)
COVID 19: Health Checks For People With a Learning Disability	0.000	0.085
COVID 19: Same Day Emergency Care	0.000	0.808
COVID 19: Cluster Funding	0.000	0.266
COVID 19: Planned Care Recovery Revenue SOS/PIFU	0.000	0.099
Gross Expenditure Due To COVID 19 £m	64.600	117.608

Forecast COVID 19 Funding

The forecast funding for COVID 19 is £138.921m to match the forecast gross costs and includes £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

	Month 8	Forecast Year-End Position
	£m	£m
COVID 19 Testing	(2.011)	(3.159)
COVID 19 Tracing	(8.483)	(13.158)
COVID 19 Vaccination	(9.604)	(13.420)
Extended Flu vaccination	(0.691)	(1.915)
Field Hospital / Surge - Recovery of Over Accrual	0.000	0.803
Cleaning Standards	(0.506)	(0.806)
PPE	(2.838)	(3.984)
Continuing Care and Funded Nursing Care	(1.948)	(2.348)
Urgent and Emergency Care	(1.322)	(1.997)
COVID 19 Local Response	(32.208)	(49.935)
COVID 19 Recovery	(6.028)	(25.196)
COVID 19: Adferiad Programme - Long Covid Recovery	(0.224)	(0.761)
COVID 19: Additional Funding Allocation For PACU	0.000	(0.528)
COVID 19: Community Health Checks for Chronic Conditions	0.000	(0.133)
Covid 19: Pay Increase	(0.496)	(0.826)
Covid 19: Recovery Funding National schemes	0.000	(0.747)
COVID 19: Recovery Of NHS Bonus Accrual	1.759	1.759
COVID 19: Health Checks For People With a Learning Disability	0.000	(0.085)
COVID 19: Same Day Emergency Care	0.000	(0.808)
COVID 19: Cluster Funding	0.000	(0.266)
COVID 19: Planned Care Recovery Revenue SOS/PIFU	0.000	(0.099)
Sub Total COVID funding confirmed/assumed £m	(64.600)	(117.608)
NR Funding for Non Delivery of 2020/21 Recurrent Savings	(14.200)	(21.313)
Total COVID funding confirmed/assumed £m	(78.800)	(138.921)

It should be noted that of the forecast income:

- Testing, tracing, COVID vaccination, PPE, cleaning standards, CHC and FNC packages of care are based on pass through costs;
- Funding is still to be confirmed for CAV24/7 with the majority of other costs, including response and recovery now being confirmed.

Reductions in planned expenditure were £5.4m at month 8 and forecast to reach £6.9m at the year end. These have not been phased into the reported position and Welsh Government has confirmed that they can be used to mitigate operational and other financial risks in the plan and support system resilience. Plans are being progressed to fully deploy this resource.

The full year gross COVID forecast moved in the month from £124.687m at month 7 to £117.608m at month 8. The reduction in forecast costs primarily relates to reductions in National Programme forecasts (COVID Vaccination, TTP, Cleaning Standards and PPE) and recovery of the NHS bonus accrual.

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".

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. With COVID prevalence increasing the organisation needs to remain COVID ready. Key cost drivers within the UHB's local COVID response include:

- Site footprint (green, amber, red zones). Currently, 70 additional beds including Lakeside wing. Further 20 Transitional care beds from 1st November
- Reduced Dental income
- Critical Care revised layout
- Reduced private patient/overseas income
- Reduced restaurant and retail income
- GP OOH
- Laboratory support
- Mental Health out of area placements impact
- Use of the Independent Sector

Resuming Non-Covid Activity and COVID Recovery

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There is increased focus on planning the recovery of the system, which will present a long term challenge. The organisation is progressing its recovery plans in line with its recovery funding. The UHB had £13.660m funding confirmed in tranche 1 and £11.536m confirmed in tranche 2. In addition it has secured £2.216m further funding for national recovery schemes. The UHB is progressing plans to ensure that this is fully utilised. This is a challenge given the constraints on workforce and internal and external capacity.

The UHB continues to track the impact of schemes against the commitments as set out the Annual Plan. Having delivered the Quarter 1 target of a return to 70% of pre-covid elective activity, activity delivery increased to 80% of pre-covid activity by the end of quarter 2. The target is to hit 90% through Q4 supported by COVID recovery plans including continued and increased use of the independent sector and the commissioning of new modular theatres. Capacity and activity across all diagnostics modalities continues to increase, with CT and endoscopy running at over 100% when compared to pre-covid. New and follow up outpatients capacity continues to increase in line with specific recovery schemes.

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 relate to urgent primary care centres and CAV 24/7. Confirmation of funding available for CAV 24/7 is still outstanding.

Progress on the Application of Resources Available Due to Reductions in Planned Expenditure Caused by the Impact of COVID 19

In 2020/21 the Welsh Government expectation was that reductions in planned expenditure were used to offset the costs of COVID 19. A change in approach from Welsh Government this year on the application of reductions in planned expenditure has given the UHB financial flexibility to offset financial risks in its plan and to support system resilience and help deliver 2021/22 and 2022/23 plans and priorities.

The UHB is currently managing all risks within its operational position and confirmed COVID allocations and therefore has progressed additional plans to fully utilise this resource by the year end.

At month 8, The full year forecast reductions in planned expenditure is £6.853m. A number of plans are progressing to make effective use of the resources available and additional schemes are being considered to mitigate against the potential risk of further reductions.

Financial Forecast Uncertainties

The financial forecast sets out the UHB's 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:

- 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.

- Workforce availability / additional recruitment continues to be a limiting factor which could impact upon spending plans.
- Progress of plans to fully apply the resources available for both COVID recovery and for reductions in planned expenditure caused by the impact of COVID 19.

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 8 by Clinical Board is shown in Table 12.

Table 12: Financial Performance for the period ended 30th November 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	Total (Surplus) / Deficit Variance £m
In Month						
All Wales Genomics Service	0.000	0.000	0.000	0.000	(0.013)	(0.013)
Capital Estates & Facilities	0.348	0.000	0.348	(0.348)	0.157	0.157
Children & Women	0.546	0.000	0.546	(0.546)	0.024	0.024
Clinical Diagnostics & Therapies	0.332	0.000	0.332	(0.332)	0.020	0.020
Surge Hospitals	0.000	0.000	0.000	0.000	0.009	0.009
Executives	0.347	0.000	0.347	(0.347)	0.011	0.011
Medicine	1.815	0.000	1.815	(1.815)	0.336	0.336
Mental Health	0.239	0.000	0.239	(0.239)	0.124	0.124
PCIC	2.948	(0.048)	2.900	(2.948)	(0.322)	(0.322)
Specialist	0.312	(0.320)	(0.008)	(0.312)	(0.293)	(0.293)
Surgery	0.963	(0.200)	0.763	(0.963)	0.087	0.087
SubTotal Delegated Position £m	7.850	(0.568)	7.282	(7.850)	0.139	0.139
Central Budgets	(0.101)	(0.140)	(0.241)	0.101	(0.174)	(0.174)
Total Variance pre COVID -19 Funding	7.749	(0.708)	7.041	(7.749)	(0.035)	(0.035)
Cumulative						
All Wales Genomics Service	0.000	0.000	0.000	0.000	(0.016)	(0.016)
Capital Estates & Facilities	2.997	0.000	2.997	(2.997)	0.177	0.177
Children & Women	2.381	0.000	2.381	(2.381)	0.306	0.306
Clinical Diagnostics & Therapies	1.910	0.000	1.910	(1.910)	0.094	0.094
Surge Hospitals	0.000	0.000	0.000	0.000	(0.001)	(0.001)
Executives	2.461	0.000	2.461	(2.461)	(0.372)	(0.372)
Medicine	10.981	0.000	10.981	(10.981)	2.826	2.826
Mental Health	1.580	0.000	1.580	(1.580)	0.995	0.995
PCIC	28.028	(0.737)	27.291	(28.028)	(1.362)	(1.362)
Specialist	3.782	(1.468)	2.314	(3.782)	(1.909)	(1.909)
Surgery	4.937	(2.470)	2.467	(4.937)	0.537	0.537
SubTotal Delegated Position £m	59.057	(4.675)	54.382	(59.057)	1.276	1.276
Central Budgets	5.542	(0.680)	4.862	(5.542)	(1.581)	(1.581)
Total Variance £m	64.600	(5.355)	59.245	(64.600)	(0.305)	(0.305)

Delegated budgets are £1.276m overspent for the 8 months to the end of November 2021, which is a deterioration of £0.139m in month. The operational deficit of £1.276m against delegated budgets is offset by a £1.581m underspend against central budgets leaving a reported underspend of £0.305m at month 7.

Savings Programme

Delivery of the core financial plan includes a 2% (£16.0m) savings requirement. At month 8 £15.419m Green and Amber savings have been identified against the target which represents a step up of £0.167m in identified schemes in month. This leaves the UHB with a further £0.581m of schemes to identify to meet the £16.000m savings target as outlined in table 13 below:

Table 13: Savings Schemes

	Total Savings Target £m	Total Savings Identified £m	Total Savings (Unidentified) £m
Total £m	16.000	15.419	(0.581)

Against the £12m recurrent element of the savings target, £7.735m recurrent schemes have been identified. The UHB therefore has a further £4.265m recurrent savings to find in order to maintain its underlying financial position.

Further progress will need to be made with a focus on recurrent schemes. The gap against the UHB's recurrent target closed from £4.374m to £4.265m in month.

Further analysis of the November 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 2020/21 savings 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 8	
		Non Recurrent £m	Recurrent Position £m
b/f underlying deficit	(25.3)	0.0	(25.3)
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)
In Year Movements			
Operational Expenditure Cost Increase Due To Covid-19	117.6	117.6	
Planned Operational Expenditure Cost Reduction Due To Covid-19	6.9	6.9	
COVID 19 Welsh Govt. Funding based on Q3/Q4 planning assumptions	(117.6)	(117.6)	
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	(6.9)	(6.9)	
Planned Deficit 2021/22	(0.0)	25.3	(25.3)
Planned Surplus/(Deficit) 2021/22	(0.0)	25.3	(25.3)

Key to delivering this plan and stabilising the underlying financial position is full delivery of the £12m recurrent savings target. This is currently £4.2m short on delivery.

Balance Sheet

The balance sheet at month 8 is detailed in **Appendix 3**.

The opening balances at the beginning of April 2021 reflect the closing balances in the 2020/21 Annual Accounts approved by the UHB's Board.

The increase in the carrying value of property, plant & equipment since the start of the year is largely due to the impact of annual indexation.

Overall trade debtors have increased by £27m since the start of the year. This largely relates to NHS receivables (circa £14m) and amounts due from the Welsh Risk Pool (circa £16m) in respect of clinical negligence.

The value of Trade and other payables has decreased by around £37m since the start of the year. This mainly relates to a significant decrease in the levels of NHS, non NHS and capital creditors compared to the year end.

Cash Flow Forecast

The closing cash balance at the end of November, was £4.005m which is detailed in **Appendix 4**.

The UHB cashflow forecast includes a cash deficit of £26.517m at the end of 2021/22. This is in line with an instruction from Welsh Government which required the UHB to identify the additional working cash required in 2021/22 alongside the month 7 and 8 financial monitoring returns.

The request for working cash represents resource limit only allocations, which supported reported UHB expenditure primarily in the previous year and where there has been a related cash outflow in 2021/22. The majority of the working cash request relates to COVID related expenditure reported in 2020/21 where payment was discharged in the following financial year e.g. the NHS Bonus payment.

On the basis of Welsh Government approval of the working cash request, the UHB is forecasting that it will remain within its cash limit and maintain a positive cash balance in year.

Public Sector Payment Compliance

The UHB's public sector payment compliance performance was 94.2% at the end of November which is just below the statutory target of 95%. Performance deteriorated marginally in month but is expected to improve as the year progresses.

Capital Resource Limit (CRL)

Progress against the CRL for the period to the end of November 2021 is summarised in Table 15 and detailed in **Appendix 5**.

Table 15: Progress against Capital Resource Limit @ November 2021

		£m
Planned Capital Expenditure at month 8		10.588
Actual net expenditure against CRL at month		9.820
Variance against planned Capital Expenditure at month 8		(0.768)

Of the UHB's approved Capital Resource Limit, 17.6% has been expended to date. The relatively low percentage reflects the large number and value of schemes approved by Welsh Government since Month 6. The UHB has plans to fully utilise its capital allocation and most expenditure is planned for the later part of the year. There is an inherent risk in this due to potential supplier delays and works slippage. The UHB is therefore being proactive in managing these risks.

The year to date expenditure is behind the original scheme forecasts, which is due to lead times being longer than expected. However, all schemes are expected to be deliverable within year.

The UHB had an approved Capital Resource Limit (CRL) of £55.865m in line with the latest CRL received from Welsh Government 2nd December 2021. The CRL comprised of £15.921m discretionary funding and £39.944m towards specific projects (including Rookwood Replacement, Maelfa Well Being Hub, Cystic Fibrosis Service, the National Imaging Programme, New Substation and Medical Gas Upgrade at UHL, Covid 19 Recovery Plans & Developing Genomics Partnership Wales)

Key Risks

Delivery of the core financial plan includes a 2% (£16.0m) savings requirement for which good progress is being made. At month 8 however, £7.8m recurrent schemes have been identified against the £12.000m recurrent element of the target. Further progress is required to find another £4.2m recurrent schemes in order to maintain the underlying position.

The UHB is forecasting a breakeven position at the year end in line with the submitted annual financial plan. In order to achieve this there are a number of risks that need to be managed including the full utilization of resources that have been allocated to the UHB.

Recommendation:

The Finance Committee is asked to:

- **NOTE** the reported underspend of £0.305m at month 8;
- **NOTE** the gross month 8 financial impact of COVID 19 is assessed at £64.600m and this is matched with anticipated income;
- **NOTE** the forecast breakeven which is consistent with the financial plan submitted to Welsh Government on 30th June and assumes additional funding of £138.921m to

manage the impact of COVID 19 in 2021/22 and this includes confirmed funding of £21.313m in respect of the 2020/21 recurrent savings shortfall;

- **NOTE** that COVID 19 reductions in planned care expenditure can be used to mitigate financial risks in the plan and support system resilience and that plans to fully utilise this are being progressed;
- **NOTE** that Welsh Government has now confirmed the COVID response funding based on the month 5 forecast and that the UHB will need to manage risks within the confirmed funding;
- **NOTE** that Welsh Government has now confirmed funding for COVID recovery schemes and that the UHB will need to manage within this allocation;
- **NOTE** that following a request from Welsh Government that the UHB has identified the additional working cash required in 2021/22 to satisfy the cash outlay that is expected to be incurred in respect of resource only funding allocations made by Welsh Government in previous years;
- **NOTE** the 2021/22 brought forward Underlying Deficit was £25.3m and that the forecast carry forward of £25.3m into 2022/23 is dependent upon delivery of the £12m recurrent savings target which requires the identification of a further £4.2m savings schemes.

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							

**CARING FOR PEOPLE
KEEPING PEOPLE WELL**



**GIG
CYMRU
NHS
WALES**

Bwrdd Iechyd Prifysgol
Caerdydd a'r Fro
Cardiff and Vale
University Health Board

2021/22 SAVING SCHEMES

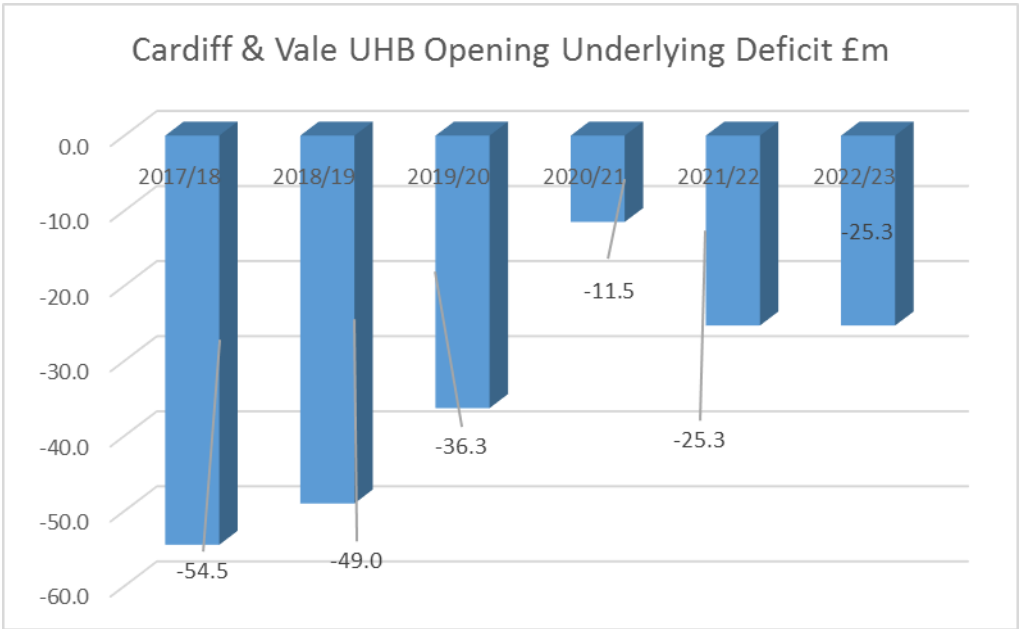
2021-22 In-Year Effect

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	955	0	955	0	-8
Children and Women	1,303	1,471	0	1,471	0	-168
Clinical Diagnostics and Therapeutics	1,199	1,067	0	1,067	0	132
Corporate Executives	500	500	0	500	0	0
Medicine	1,378	1,378	0	1,378	0	-0
Mental Health	1,079	701	0	701	0	378
Primary, Community and Intermediate Care	2,423	2,488	0	2,488	0	-66
Specialist Services	1,482	1,482	0	1,482	0	0
Surgical Services	1,689	1,377	0	1,377	0	311
Sub Total Clinical Boards £'000	12,000	11,420	0	11,420	0	580
Healthboard Wide	4,000	4,000	0	4,000	0	0
Total £'000	16,000	15,419	0	15,419	0	580

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	797	0	797	0	-8
Children and Women	1,086	610	0	610	0	476
Clinical Diagnostics and Therapeutics	999	533	0	533	0	466
Corporate Executives	417	187	0	187	0	230
Medicine	1,148	757	0	757	0	391
Mental Health	899	100	0	100	0	799
Primary, Community and Intermediate Care	2,019	1,325	0	1,325	0	694
Specialist Services	1,235	1,085	0	1,085	0	150
Surgical Services	1,407	342	0	342	0	1,066
Sub Total Clinical Boards £'000	10,000	5,735	0	5,735	0	4,265
Healthboard Wide	2,000	2,000	0	2,000	0	0
Total £'000	12,000	7,735	0	7,735	0	4,265

Year on Year Movement in Cardiff & Vale UHB Underlying Deficit



Cardiff & Vale UHB Balance Sheet as at 30th November 2021

	Opening Balance 1 st April 2021	Closing Balance 30th November 2021
	£'000	£'000
Non-Current Assets		
Property, plant and equipment	742,355	756,680
Intangible assets	2,238	1,725
Trade and other receivables	6,649	16,729
Other financial assets		
Non-Current Assets sub total	751,242	775,134
Current Assets		
Inventories	16,684	18,207
Trade and other receivables	190,014	206,876
Other financial assets		
Cash and cash equivalents	3,637	4,004
Non-current assets classified as held for sale		
Current Assets sub total	210,335	229,087
TOTAL ASSETS	961,577	1,004,221
Current Liabilities		
Trade and other payables	219,106	182,258
Other financial liabilities	0	
Provisions	133,674	145,191
Current Liabilities sub total	352,780	327,449
NET ASSETS LESS CURRENT LIABILITIES	608,797	676,772
Non-Current Liabilities		
Trade and other payables	8,126	7,907
Other financial liabilities	0	
Provisions	10,514	13,760
Non-Current Liabilities sub total £'000s	18,640	21,667
TOTAL ASSETS EMPLOYED £'000s	590,157	655,105
FINANCED BY:		
Taxpayers' Equity		
General Fund	479,113	516,300
Revaluation Reserve	111,044	138,805
Total Taxpayers' Equity £'000s	590,157	655,105

CASHFLOW FORECAST AT THE END OF NOVEMBER 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
RECEIPTS													
WG Revenue Funding - Cash Limit (excluding NCL)	103,150	98,720	97,875	95,990	80,875	96,715	97,170	94,080	100,670	94,050	95,872	88,206	1,143,373
WG Revenue Funding - Non Cash Limited (NCL)	1,195	1,590	1,320	1,320	810	1,235	905	1,040	1,225	1,180	1,180	483	13,483
WG Revenue Funding - Other (e.g. invoices)	2,787	1,285	1,319	1,674	2,642	1,327	1,437	2,975	1,285	1,285	1,576	4,465	24,055
WG Capital Funding - Cash Limit	7,750	2,500	1,000	2,500	3,855	4,485	2,670	2,010	2,610	6,270	8,000	12,215	55,865
Sale of Assets			0	0	0	0	0	0	0	0	0	200	200
Income from other Welsh NHS Organisations	39,174	38,782	43,254	46,383	35,596	40,416	36,425	41,127	42,072	40,322	44,782	46,971	495,302
Other - (Specify in narrative)	4,694	12,133	5,097	11,559	9,933	3,382	6,771	14,663	7,173	14,155	7,451	8,194	105,204
TOTAL RECEIPTS	158,749	155,010	149,865	159,426	133,711	147,559	145,378	155,895	155,034	157,262	158,861	160,733	1,837,482
PAYMENTS													
Primary Care Services : General Medical Services	5,287	4,770	8,512	5,705	4,577	6,907	4,920	4,644	7,682	4,748	4,748	7,653	70,153
Primary Care Services : Pharmacy Services	149	111	109	89	99	78	104	87	214	420	210	210	1,880
Primary Care Services : Prescribed Drugs & Appliances	16,063	4	8,617	16,449	3	8,645	7,479	8,307	16,483	0	8,125	8,125	98,300
Primary Care Services : General Dental Services	2,003	2,115	2,154	2,143	2,516	2,257	2,537	2,206	2,165	2,175	2,175	2,175	26,622
Non Cash Limited Payments	1,615	2,234	1,693	1,769	2,182	1,749	1,748	1,926	1,819	1,770	1,770	1,770	22,045
Salaries and Wages	57,573	65,877	62,686	56,243	57,310	60,951	61,105	57,785	58,180	57,890	58,368	58,434	712,402
Non Pay Expenditure	58,849	72,825	54,303	68,579	60,450	59,731	58,320	76,960	58,595	78,487	70,692	93,622	811,413
Capital Payment	10,624	2,666	3,316	2,989	2,666	2,012	2,107	2,271	3,000	7,000	8,000	12,416	59,069
Other items (Specify in narrative)	5,440	4,833	7,958	5,405	4,209	5,795	4,338	4,486	6,899	4,770	4,770	6,850	65,753
TOTAL PAYMENTS	157,602	155,434	149,348	159,371	134,013	148,126	142,657	158,671	155,037	157,261	158,859	191,255	1,867,636
Net cash inflow/outflow	1,147	(425)	516	55	(302)	(567)	2,721	(2,777)	(3)	1	2	(30,522)	
Balance b/f	3,637	4,784	4,359	4,875	4,931	4,628	4,062	6,782	4,006	4,003	4,003	4,005	
Balance c/f	4,784	4,359	4,875	4,931	4,628	4,062	6,782	4,006	4,003	4,003	4,005	(26,517)	

Emmerson, Paul
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PROGRESS AGAINST CRL AS AT 30th NOVEMBER 2021

Approved CRL issued December 2nd 2021 £'000s			55,865				
Performance against CRL	Year To Date			Forecast			
	Plan £'000	Actual £'000	Var. £'000	Plan £'000	F'cast £'000	Var. £'000	
All Wales Capital Programme:							
Rookwood reprovion at Llandough	288	288	(0)	400	731	331	
SARC's OBC Fees	216	224	8	390	390	0	
Maelfa Wellbeing Hub	3,845	4,631	786	9,788	9,788	0	
National Programmes – Fire	81	0	(81)	592	592	0	
National Programmes – Infrastructure	325	261	(64)	807	807	0	
National Programmes – Decarbonisation	252	0	(252)	847	847	0	
National Programmes – Mental Health	10	0	(10)	50	50	0	
Eye Care - e-referral system	141	54	(87)	521	521	0	
National Programmes – Imaging	488	0	(488)	3,216	3,216	0	
YnysSaff Sexual Assault Referral Centre at Cardiff Royal Infirmary – Interim	114	0	(114)	681	681	0	
Developing Genomics Partnership Wales -FBC	300	298	(2)	2,765	2,765	0	
Telephone Handling and Enquiry Management systems (MIAS)	59	0	(59)	351	351	0	
New Substation and Medical gas upgrade at university Hospital Llandough	0	(13)	(13)	2,409	2,409	0	
Digital Priorities Investment Fund for Wren Storage	0	0	0	556	556	(0)	
National programmes – Imagining – UHW DR Rooms	0	0	0	1,200	1,200	0	
National programmes – Imagining – UHL Fluoroscopy	0	0	0	630	630	0	
ICF - Barry Hospital Feasibility	0	0	0	75	75	0	
ICF - respite accommodation - Complex Health Needs	0	0	0	100	100	0	
ICF - North Cardiff H&WB Centre	0	0	0	75	75	0	
Covid-19 Recovery Plans -2021-22	0	167	167	5,982	5,982	0	
Additional capital funding-November	0	9	9	8,396	8,396	0	
HEPMA	0	0	0	113	113	0	
Sub Total	6,118	5,920	(198)	39,944	40,275	331	
Discretionary:							
I.T.	138	119	(19)	1,765	1,765	0	
Equipment	439	205	(234)	2,500	2,500	0	
Statutory Compliance	31	224	193	2,800	2,800	0	
Estates	3,862	4,543	681	8,856	10,105	1,249	
Sub Total	4,470	5,091	621	15,921	17,170	1,249	
Other schemes:							
DH Assets	0	0	0	0	0	0	
Sub Total	0	0	0	0	0	0	
Capital grants:							
DH Assets	0	0	0	0	0	0	
Sub Total	0	0	0	0	0	0	
Donations:							
Charitable Funds Equipment	0	1,191	1,191	0	1,380	1,380	
Sub Total	0	1,191	1,191	0	1,380	1,380	
Asset Disposals:							
Broad Street Clinc	0	0	0	0	200	200	
Whitchurch	0	0	0	0	0	0	
	0	0	0	0	0	0	
Sub Total	0	0	0	0	200	200	
CHARGE AGAINST CRL	10,588	9,820	(768)	55,865	55,865	(0)	
PERFORMANCE AGAINST CRL (Under)/Over £'000s		(46,045)			0		

Report Title:	Finance Risk Register					
Meeting:	Finance Committee				Meeting Date:	5 th January 2022
Status:	For Discussion		For Assurance		For Approval	For Information
Lead Executive:	Executive Director of Finance					
Report Author (Title):	Assistant Director of Finance					

Background and current situation:

This report highlights the 2021/22 Finance Risk Register risk categorisation by severity of risk as at 5th January 2022. 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 5th January 2022

Risk Category	Risk Score	Number of Risks as at 5 January 2022
Extreme Risk	20 - 25	2
High Risk	12 - 16	0
Moderate Risk	4 - 10	5
Low Risk	1 - 3	1

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

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

Fin03/21 – Delivery of £16.0m (2.0%) CIP / £12.0m recurrent element.

FIN07/21 and **FIN08/21** - COVID response and recovery funding has now been confirmed. Both response and recovery costs will need to be managed within funding available

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

FIN04/21 – manage internal investments with £4m envelope has been assessed as low risk with a green risk rating. The Finance Committee are asked if this risk can now be removed from the register.

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

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Recommendation:

The Finance Committee is asked to:

- **NOTE** the risks highlighted within the 2021/22 risk register
- **Agree** the removal of risk Fin04/21

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	
Equality and Health Impact Assessment Completed:	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	Dec-21	3	3	9	Jan-22	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 Performance meetings with Clinical Boards.	Reasonable assurance	4	2	8	Adequate but more Action Required	Plans to address overspending budgets in 2020/21 addressing the risk in 2021/22. Operational surplus at month 8 £0.305m.	Performance meetings with Clinical Borads.	Assistant Director of Finance	Dec-21	2	2	4	Jan-22	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. Clinical Board Performance meetings.	Limited Assurance	5	4	20	Adequate but more Action Required	£15.419m savings identified as green or amber against target of £16m as at w/c 6th December 2021. £7.785m recurrent schemes identified against the £12.0m recurrent element of the target.	Progress to be managed by prformance meetings with Clinical Boards	Assistant Director of Finance	Dec-21	3	3	9	Jan-22	Management
Fin04/21	Finance	Jan-20	Manage internal investments within £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	3	1	3	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	Dec-21	3	1	3	Jan-22	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 commisioning group.	Reasonable assurance	3	2	6	Adequate but more Action Required	Annual plan commisioner / provider sign off and agreement	None	Assistant Director of Finance	Dec-21	2	2	4	Jan-22	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	2	8	Adequate but more Action Required	None	Winter plan approved at a cost of £2.837m against baseline budget of £1.500m. Balance anticipated to be funded through WG COVID allocation.	Assistant Director of Finance	Dec-21	2	2	4	Jan-22	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.	Reasonable assurance	4	2	8	Adequate but more Action Required	Local COVID response costs have been funded by Welsh Government based on the month 5 forecast totalling £49.935m.	Local COVID response costs will be closely monitored against forecast and managed within funding avaialble.	Assistant Director of Finance	Dec-21	2	2	4	Jan-22	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.	Reasonable assurance	3	2	6	Adequate but more Action Required	Agreement of expenditure plan and monitoring against tranche 1, tranche 2 and national recovery schemes.	Recovery funding for both tranche 1 (£13.662m) and tranche 2 (£11.536m)bids has now been confirmed by Welsh Government. Confirmation of further national recovery scheme funding has also been received totalling a further £2.862m.	Assistant Director of Finance	Dec-21	2	2	4	Jan-22	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
Impact on the safety of patients, staff or public (physical/psychological harm)	Minimal injury requiring no/minimal intervention or treatment. No time off work	Minor injury or illness, requiring minor intervention Requiring time off work for >3 days Increase in length of hospital stay by 1-3 days	Moderate injury requiring professional intervention Requiring time off work for 4-14 days Increase in length of hospital stay by 4-15 days RIDDOR/agency reportable incident An event which impacts on a small number of patients	Major injury leading to long-term incapacity/disability Requiring time off work for >14 days Increase in length of hospital stay by >15 days Mismanagement of patient care with long-term effects	Incident leading to death Multiple permanent injuries or irreversible health effects An event which impacts on a large number of patients
Quality/complaints/audit	Peripheral element of treatment or service suboptimal Informal complaint/inquiry	Overall treatment or service suboptimal Formal complaint/ Local resolution Single failure to meet internal standards Minor implications for patient safety if unresolved Reduced performance rating if unresolved	Treatment or service has significantly reduced effectiveness Formal complaint / Local resolution (with potential to go to independent review) Repeated failure to meet internal standards Major patient safety implications if findings are not acted on	Non-compliance with national standards with significant risk to patients if unresolved Multiple complaints/ independent review Critical report	Totally unacceptable level or quality of treatment/service Inquest/ombudsman inquiry Gross failure of patient safety if findings not acted on Gross failure to meet national standards
Human resources/organisational development/staffing / competence	Short-term low staffing level that temporarily reduces service quality (< 1 day)	Low staffing level that reduces the service quality	Late delivery of key objective/ service due to lack of staff Unsafe staffing level or competence (>1 day) Low staff morale Poor staff attendance for mandatory/key professional training	Uncertain delivery of key objective/service due to lack of staff Unsafe staffing level or competence (>5 days) Loss of key staff Very low staff morale No staff attending mandatory/ key professional training	Non-delivery of key objective/service due to lack of staff Ongoing unsafe staffing levels or competence Loss of several key staff No staff attending mandatory training /key professional training on an ongoing basis
Statutory duty/inspections	No or minimal impact or breach of guidance/ statutory duty	Breach of statutory legislation	Single breach in statutory duty Challenging external recommendations/ improvement notice	Enforcement action Multiple breaches in statutory duty Improvement prohibition notices Critical report	Multiple breaches in statutory duty Prosecution Complete systems change required Severely critical report
Adverse publicity/reputation	Rumours Potential for public concern	Local media coverage – short-term reduction in public confidence Elements of public expectation not being met	Local media coverage – long-term reduction in public confidence	National media coverage with <3 days service well below reasonable public expectation	National media coverage with >3 days service well below reasonable public expectation. MP/AM concerned (questions in the House/Assembly) Total loss of public confidence
Business objectives/projects	Insignificant cost increase/ schedule slippage	<5 per cent over project budget Schedule slippage	5–10 per cent over project budget Schedule slippage	Non-compliance with national 10–25 per cent over project budget Schedule slippage Key objectives not met	Incident leading >25 per cent over project budget Schedule slippage Key objectives not met
Finance including claims	Small loss Risk of claim remote	Loss of 0.1–0.25 per cent of budget Claim less than £10,000	Loss of 0.25–0.5 per cent of budget Claim(s) between £10,000 and £100,000	Uncertain delivery of key objective/Loss of 0.5–1.0 per cent of budget Claim(s) between £100,000 and £1 million Purchasers failing to pay on time	Non-delivery of key objective/ Loss of >1 per cent of budget Failure to meet specification/ slippage Loss of contract Claim(s) >£1 million
Service/business interruption	Loss/interruption of >1 hour	Loss/interruption of >8 hours	Loss/interruption of >1 day	Loss/interruption of >1 week	Permanent loss of service or facility
Environmental impact	Minimal or no impact on the environment	Minor impact on environment	Moderate impact on environment	Major impact on environment	Catastrophic impact on environment

Likelihood Score (L)

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

Likelihood Score

Descriptor	1 Rare	2 Unlikely	3 Possible	4 Likely	5 Almost Certain
<u>Frequency</u> How often does it might it happen	This will probably never happen/ recur	Do not expect it to happen / recur but it is possible it may do so	Might happen or recur occasionally	Will probably happen/recur but it is not a persisting issue	Will undoubtedly happen/recur, possibly frequently
<u>Probability</u> Will it happen or not? % chance of <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
5 - Catastrophic	5	10	15	20	25
4 - Major	4	8	12	16	20
3 - Moderate	3	6	9	12	15
2 - Minor	2	4	6	8	10
1 - Negligible	1	2	3	4	5

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

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

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THE WELSH GOVERNMENT FINANCIAL COMMENTARY

FINANCIAL POSITION FOR THE EIGHT MONTH PERIOD ENDED 30th NOVEMBER 2021

INTRODUCTION

The UHB's finalised financial plan, which included a breakeven position was submitted to Welsh Government on the 30th June 2021.

At month 8, the UHB is reporting an underspend of £0.305m against this plan. During the 8 months to the end of November the UHB incurred gross expenditure of £64.600m relating to the management of COVID 19, which is assumed to be offset by Welsh Government COVID 19 funding leaving an operating surplus of £0.305m.

The full year gross COVID forecast moved in the month from £124.687m at month 7 to £117.608m at month 8, primarily relating to reductions in National Programme forecasts (COVID Vaccination, TTP, Cleaning Standards and PPE), the reversal of the surplus 2020/21 Dragons Heart Hospital accrual and recovery of the NHS bonus accrual.

The UHB continues to progress its plans and is forecasting a breakeven year end position based upon confirmed and assumed Welsh Government funding of gross costs of COVID 19 and that the Expenditure Reductions due to COVID 19 will be available to offset in year operational pressures.

BACKGROUND

The Health Board agreed and submitted a draft financial plan to Welsh Government 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, ensured that the underlying position is stabilised and does not deteriorate. Following submission of the draft plan, Welsh Government issued updated planning guidance and asked the UHB to assume non recurrent COVID funding to cover the initial planning deficit of £21.3m caused by COVID impacting on the delivery of 2020/21 savings plans. The UHB is now forecasting a break-even year end position on this basis and the finalised financial plan was submitted to Welsh Government on the 30th June 2021.

This updated final 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/f underlying deficit	(25.3)	(25.3)
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	
Planned Surplus/(Deficit) 2021/22	(21.3)	
Non Recurrent COVID Funding to cover slippage in 2020/21 Recurrent saving schemes	21.3	
Updated Core Draft Financial Plan 2021/22 £m	0.0	

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 for which funding has now been confirmed.

The UHB has separately identified non COVID 19 and COVID 19 expenditure against its submitted plan in order to assess the financial impact of the pandemic.

A full commentary has been provided to cover the tables requested for the month 8 financial position.

The response to the queries raised in the month 7 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 8 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 UHBs £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 B3 and assumes that additional Welsh Government Funding will be provided to match the costs;
- The bought 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. It is recognised

that there is still a shortfall in the identification of required recurrent savings schemes to deliver this part of the financial plan and the UHB remains focussed in its ambition to achieve this by year end.

It should be noted that the UHB has not phased the reductions in planned expenditure arising from COVID 19 into its position to date and is holding back the reduction in expenditure to manage the risks within its plan, which primarily relate to emergency winter pressures, operational pressures, increased spend on systems resilience and the shortfall in delivery against saving schemes. This is also reflected in Table A2 where the UHB reports equal risks and opportunities.

OVERVIEW OF KEY RISKS & OPPORTUNITIES (TABLE A2)

Table A2 reflects the risks and opportunities identified in the financial 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 surplus of £0.305m and reflects the analysis contained in the annual operating plan in Table A. The UHB is reporting an underspend of £0.305m for the year to date and a forecast of breakeven as shown in Table 2.

Table 2: Summary Financial Position for the period ended 30th November 2021

	Month 8 £m	Forecast Year-End Position £m
COVID 19 Additional Expenditure	64.600	117.608
Welsh Government COVID funding received / assumed	(64.600)	(117.608)
Gross COVID 19 Forecast Position (Surplus) / Deficit £m	0.000	0.000
COVID FUNDING for Deficit due to non delivery of 2020/21 recur	(14.200)	(21.313)
Operational position (Surplus) / Deficit	13.895	21.313
Financial Position £m (Surplus) / Deficit £m	(0.305)	0.000

- Note. It is forecast that £6.853m of Reductions in Planned Expenditure due to COVID 19 will be available to offset in year operational pressures.

The month 8 surplus of £0.305m, is an improvement of £0.035m on the month 7 position and is comprised of the following:

- (£14.200m) planned deficit funding (8/12th of £21.300m);
- £13.895m operational pressures including the underlying brought forward position.

The operational position remains broadly stable with continuing workforce underspends where workforce continues to be a real limiting factor across the UHB.

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

The additional COVID 19 expenditure in the year to date was £64.600m with full year forecast costs totalling £117.608m.

The plan assumes that Welsh Government COVID funding including the remaining anticipated COVID allocations will be provided to cover the gross COVID costs arising in the year to month 8 and for the remainder of the year.
The expenditure reductions arising in planned care will be used to offset operational pressures and support systems resilience.

PAY & AGENCY (TABLE B2)

The UHB recorded Agency costs of £1.805m in month primarily due to nursing pressures and this represents an increase of £0.032m from the £1.773m recorded in month 7. £1.249m of the costs recorded in November related to registered nursing and midwifery.

COVID 19 ANALYSIS (TABLE B3)

At month 8, Table B3 is projecting gross expenditure due to COVID-19 to be £117.608m. The COVID year-end forecast position is showing a surplus of £21.313m following confirmation/assumed funding matching gross expenditure. This is summarised in table 3:

Table 3: Summary of Forecast COVID 19 Gross Expenditure

	Month 8	Forecast Year-End Position
	£m	£m
COVID 19 Testing	2.011	3.159
COVID 19 Tracing	8.483	13.158
COVID 19 Vaccination	9.604	13.420
Extended Flu vaccination	0.691	1.915
Field Hospital / Surge - Recovery of Over Accrual	0.000	(0.803)
Cleaning Standards	0.506	0.806
PPE	2.838	3.984
Continuing Care and Funded Nursing Care	1.948	2.348
Urgent and Emergency Care	1.322	1.997
COVID 19 Local Response	32.208	49.935
COVID 19 Recovery	6.028	25.196
COVID 19: Adferiad Programme - Long Covid Recovery	0.224	0.761
COVID 19: Additional Funding Allocation For PACU	0.000	0.528
COVID 19: Community Health Checks for Chronic Conditions	0.000	0.133
Covid 19: Pay Increase	0.496	0.826
Covid 19: Recovery Funding National schemes	0.000	0.747
COVID 19: Recovery Of NHS Bonus Accrual	(1.759)	(1.759)
COVID 19: Health Checks For People With a Learning Disability	0.000	0.085
COVID 19: Same Day Emergency Care	0.000	0.808
COVID 19: Cluster Funding		0.266
COVID 19: Planned Care Recovery Revenue SOS/PIFU		0.099
Gross Expenditure Due To COVID 19 £m	64.600	117.608
Welsh Government COVID funding confirmed / assumed	(64.600)	(117.608)
COVID 19 Forecast Position (Surplus) / Deficit £m before ULD funding	0.000	0.000
NR Funding for Non Delivery of 2020/21 Recurrent Savings	(14.200)	(21.313)
COVID 19 Forecast Position (Surplus) / Deficit £m	(14.200)	(21.313)

This forecast includes assumed Welsh Government funding totaling £117.608m to match the forecast costs and a further £21.313m in support of the planning deficit identified in the initial financial plan as outlined below in Table 4:

Table 4: Summary of Forecast COVID 19 Funding

	Month 8	Forecast Year-End Position
	£m	£m
COVID 19 Testing	(2.011)	(3.159)
COVID 19 Tracing	(8.483)	(13.158)
COVID 19 Vaccination	(9.604)	(13.420)
Extended Flu vaccination	(0.691)	(1.915)
Field Hospital / Surge - Recovery of Over Accrual	0.000	0.803
Cleaning Standards	(0.506)	(0.806)
PPE	(2.838)	(3.984)
Continuing Care and Funded Nursing Care	(1.948)	(2.348)
Urgent and Emergency Care	(1.322)	(1.997)
COVID 19 Local Response	(32.208)	(49.935)
COVID 19 Recovery	(6.028)	(25.196)
COVID 19: Adferiad Programme - Long Covid Recovery	(0.224)	(0.761)
COVID 19: Additional Funding Allocation For PACU	0.000	(0.528)
COVID 19: Community Health Checks for Chronic Conditions	0.000	(0.133)
Covid 19: Pay Increase	(0.496)	(0.826)
Covid 19: Recovery Funding National schemes	0.000	(0.747)
COVID 19: Recovery Of NHS Bonus Accrual	1.759	1.759
COVID 19: Health Checks For People With a Learning Disability	0.000	(0.085)
COVID 19: Same Day Emergency Care	0.000	(0.808)
COVID 19: Cluster Funding	0.000	(0.266)
COVID 19: Planned Care Recovery Revenue SOS/PIFU	0.000	(0.099)
Sub Total COVID funding confirmed/assumed £m	(64.600)	(117.608)
NR Funding for Non Delivery of 2020/21 Recurrent Savings	(14.200)	(21.313)
Total COVID funding confirmed/assumed £m	(78.800)	(138.921)

It is forecast that £6.853m of Reduction in Planned Expenditure due to COVID 19 will be available to offset in year operational pressures.

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. The COVID 19 reductions in planned care expenditure have risen steadily since month 1 when they were forecast to be £3.786m in year. The forecast has risen by a further £0.475m in month to £6.853m at month 8 and the UHB is currently assuming that the full amount will be required to mitigate financial risks and support systems resilience.

The full year gross COVID forecast moved in the month from £124.687m at month 7 to £117.608m at month 8, primarily relating to reductions in National Programme forecasts (COVID Vaccination, TTP, Cleaning Standards and PPE) and recovery of the NHS bonus accrual. The remaining 2020/21 year end accrual in respect of the Dragons Heart Hospital was released into the

position in month 8 and this has led to a credit of £0.803m being recorded in the non pay line (line 128) in the Surge Hospital Section of Table B3.

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.
- Confirmed Local COVID 19 response cost allocation of £49.935m for the financial year.
- 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)
- COVID recovery allocations (as detailed below).
- COVID element of the 2021/22 pay award, which will be funded non recurrently.

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; and
- 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. With COVID prevalence increasing the organisation needs to remain COVID ready. Key cost drivers within the UHB’s local COVID response include:

- Site footprint (green, amber, red zones). Currently, 70 additional beds including Lakeside wing. Further 20 Transitional care beds from 1st November
- Reduced Dental income
- Critical Care revised layout
- Reduced private patient/overseas income
- Reduced restaurant and retail income
- GP OOH
- Laboratory support
- Mental Health out of area placements impact
- Use of the Independent Sector

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 recovery proposals.

Confirmation of tranche 1 £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

Confirmed funding of tranche 2 recovery bids totalling £11.536m will focus on unscheduled care, primary care, diagnostics and mental health.

Further confirmed funding for national recovery schemes will support the following:

- PACU £0.528m
- SDEC £0.808m
- Community health checks for chronic conditions £0.133m
- Cancer £0.148m
- Ophthalmology £0.438m
- Dermatology £0.129m
- Waiting list support £0.032m

The UHB continues to track the impact of schemes against the commitments as set out in the Annual Plan. Having delivered the Quarter 1 target of a return to 70% of pre-covid elective activity, activity delivery increased to 80% of pre-covid activity by the end of quarter 2. Capacity and activity across all diagnostics modalities continues to increase, with CT and endoscopy running at over 100% when compared to pre-covid. New and follow up outpatients capacity continues to increase in line with specific recovery schemes.

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. Confirmation of funding for CAV 24/7 is still outstanding.

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 £6.853m over the year and this is being used to mitigate risks within the plan. 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 UHB is forecasting a breakeven position at the year end in line with the submitted annual financial plan. In order to achieve this there are a number of risks and uncertainties that need to be managed. This includes the scale of the third COVID wave and the impact of winter. Notwithstanding these uncertainties, workforce remains a limiting factor which will limit these risks. There is also an opposite risk to ensure that the resources allocated to the UHB are fully utilised, for which workforce is again a constraint. The UHB does however have plans in place to achieve this and manage this risk.

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

Delivery of the core financial plan includes a 2% (£16.0m) savings requirement. At month 8, £15.419m Green and Amber savings have been identified against the target, which represents a further step up in identified schemes in month.

This leaves the UHB with a further £0.581m 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	15.419	(0.581)

Further progress will need to be made with a focus on recurrent schemes. The gap against the UHB's recurrent target has remained stable in month at £4.433m.

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 agreed and signed.

INCOME ASSUMPTIONS 2021/22 (TABLE E)

Table E outlines the UHB's 2021/22 resource limit.

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

BALANCE SHEET - STATEMENT OF FINANCIAL POSITION (TABLE F)

The opening balances at the beginning of April 2020 reflect the closing balances in the 2020/21 Annual Accounts approved by the UHB's Board.

The increase in the carrying value of property, plant & equipment since the start of the year is largely due to the impact of annual indexation. Updated indices are reflected.

Overall trade debtors have increased by £27m since the start of the year. This relates to NHS receivables (circa £14m) and amounts due from the Welsh Risk Pool (circa £16m) in respect of clinical negligence. The overall carrying value of debtors has decreased by £5m in month.

The value of Trade and other payables has fallen by around £37m since the start of the year. This mainly relates to a significant decrease in the levels of NHS, non NHS and capital creditors, where the majority of the significant year-end balance has now been settled.

The forecast balance sheet reflects the UHB's November non cash estimates.

CASH FLOW (TABLE G)

The closing cash balance at the end of November was £4.005m.

The UHB is predicting a cash deficit of £26.517m at the end of 2021/22. The request for working cash represents 2020/21 resource limit only allocations, which supported UHB expenditure and have led to a subsequent outflow of cash in 2021/22. In addition, the UHB is requesting additional cash to support the resource limit allocations made in 2018/19 & 2019/20 in respect of overtime entitlement on holiday pay, where there was no associated additional cash limit allocation and the corresponding cash payment was discharged in 2021/22.

The request is summarised below with further detail provided in the response to the month 5 MMR feedback letter:

- £26.921m Working Cash request for 2020/21 resource limit allocations not backed by associated cash limit adjustments
- £0.233m Working Cash request for 2019/20 holiday pay provision – overtime resource limit allocations not backed by associated cash limit adjustments
- £0.910m Working Cash request for 2019/20 holiday pay provision – overtime resource limit allocations not backed by associated cash limit adjustments
- Abatement of £1.547m in respect of the 2021/22 resource limit only reduction for the Recovery of the NHS Bonus Accrual.

CAPITAL SCHEMES (TABLES I & J)

Of the UHB's approved Capital Resource Limit, 17.6% has been expended to date. The low percentage reflects the number of large schemes approved since M6.

The year to date spend is slightly behind the original scheme forecast, which is due to estimated lead times being longer than expected. Table J has been updated to reflect this and all schemes are expected to be deliverable within year.

Planned expenditure for the year reflects the CRL received from Welsh Government dated 2nd December 2021.

The key points to note in Table I are:

- 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)

As at the 30th November, 2021, five invoices raised by the UHB against other Welsh NHS bodies have been outstanding for more than 17 weeks. Two are awaiting credit notes, two confirmed to be on payment runs. The remaining invoice relates to Velindre and has been chased.

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 5th January 2022 meeting of the Finance Committee for information.

CONCLUSION

Welsh Government wrote to the UHB on 11th March 2021 outlining the annual planning arrangements for 2021/22. The UHB submitted a draft financial plan at the end of March 2021 and a final plan on 30th June 2021 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 operational 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 8 months to the end of November is a surplus of £0.305m and the UHB is forecasting a breakeven position at year end. This forecast is based upon confirmed allocations and resource planning assumptions agreed with Welsh Government.



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PROFESSOR STUART WALKER
CHIEF EXECUTIVE

13th December 2021



.....
CATHERINE PHILLIPS
EXECUTIVE DIRECTOR OF
FINANCE

13th December 2021

Cardiff & Vale ULHB

Table A - Movement of Opening Financial Plan to Forecast Outturn

Period : Nov 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 £'000	Non Recurring £'000	Recurring £'000	FYE of Recurring £'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)	-118,787	-118,787		
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)	140,100	140,100		
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	12,338	6,844	5,494	5,847
9 Planned (Finalised) Net Income Generation	386	220	166	166
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	3,275	0	3,275	5,938
14 Opening IMTP / Annual Operating Plan	0	28,329	-28,329	-25,313
15 Reversal of Planning Assumptions still to be finalised at Month 1	-3,275	0	-3,275	-5,938
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	86	30	56	67
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	-60	0	-60	-114
22 Additional In Year Identified Savings - Forecast	2,586	1,023	1,563	1,652
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)	-1,178	-1,178		
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)	1,178	1,178		
27 In Year Expenditure Cost Reduction Due To Covid-19 (Positive Value)	6,853	6,853		
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	0	0	0	4,333
32 In Year Operational Pressures in addition to Savings Delivery	-6,191	-6,191		
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	30,044	-30,044	-25,313

	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 £'000	In Year Effect £'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	-16,875	-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	-2,704	-3,835	-33,575
3	-8,825	-7,835	-8,499	-8,180	-11,254	-10,726	-11,104	-10,966	-10,633	-10,494	-10,144	-10,125	-77,390	-118,787
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	11,001	16,501
5	8,825	11,387	10,276	9,956	13,030	12,502	12,880	12,743	12,409	12,270	11,920	11,901	91,599	140,100
6	423	423	423	423	423	423	423	423	423	423	423	423	3,383	5,075
7	464	390	-802	-561	-105	-132	-102	-91	-98	-97	0	1,134	-939	0
8	491	545	1,734	1,553	1,030	1,056	1,026	1,015	1,022	1,021	924	921	8,449	12,338
9	13	30	34	35	35	35	34	34	34	34	34	34	250	386
10													0	0
11													0	0
12													0	0
13	273	273	273	273	273	273	273	273	273	273	273	273	2,183	3,275
14	-1,775	1,775	0	60	-7	-7	-8	-8	-8	-8	-8	-8	31	0
15	-273	-273	-273	-273	-273	-273	-273	-273	-273	-273	-273	-273	-2,183	-3,275
16													0	0
17													0	0
18	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	0	0	6	14	14	7	7	7	7	7	7	7	57	86
20	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	0	0	0	4	2	-9	-6	-14	-9	-9	-9	-9	-24	-60
22	0	0	45	141	487	210	364	313	255	256	256	258	1,561	2,586
23													0	0
24	1,776	-1,776	0	0	-2,850	-2,851	-3,874	-3,217	2,060	2,633	3,007	3,913	-12,791	-1,178
25													0	0
26	0	0	0	0	2,850	2,851	3,874	3,217	-2,060	-2,633	-3,007	-3,913	12,791	1,178
27	661	516	970	415	612	571	901	-4,646	513	328	329	5,683	0	6,853
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	0												0	0
32	-2,318	1,251	-187	-226	-1,186	-239	-886	4,655	-638	-454	-303	-5,659	863	-6,191
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	560	136	-351	261	100	35	-153	-153	0	0	305	0

Emmerson, Paul
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This Table is currently showing 0 errors

Table A2 - Overview Of Key Risks & Opportunities		FORECAST YEAR END	
		£'000	Likelihood
	Opportunities to achieve IMTP/AOP (positive values)		
1	Red Pipeline schemes (inc AG & IG)		
2	Potential Cost Reduction		
3	Total Opportunities to achieve IMTP/AOP	0	
	Risks (negative values)		
4	Under delivery of Amber Schemes included in Outturn via Tracker		Low
5	Continuing Healthcare		
6	Prescribing		
7	Pharmacy Contract		
8	WHSSC Performance		
9	Other Contract Performance		
10	GMS Ring Fenced Allocation Underspend Potential Claw back		
11	Dental Ring Fenced Allocation Underspend Potential Claw back		
12	Winter Pressures / Operational pressures / Systems resilience	(6,300)	Medium
13	Savings Delivery	(500)	Medium
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26	Total Risks	(6,800)	
	Further Opportunities (positive values)		
27	Planned Expenditure reductions	6,800	Low
28			
29			
30			
31			
32			
33			
34	Total Further Opportunities	6,800	
35	Current Reported Forecast Outturn	(0)	
36	IMTP / AOP Outturn Scenario	(0)	
37	Worst Case Outturn Scenario	(0)	
38	Best Case Outturn Scenario	6,800	

Cardiff & Vale ULHB

Period : Nov 21

This Table is currently showing 0 errors

Table B3 - COVID-19 Analysis

A - Additional Expenditure

	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
A1	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	87	87	54	73	101	75	80	80	80	80	644
4	Medical & Dental	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Nursing & Midwifery Registered	102	83	122	99	89	90	64	94	95	95	95	95	744
6	Prof Scientific & Technical	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Additional Clinical Services	30	17	18	13	20	3	(3)	3	3	3	3	3	102
8	Allied Health Professionals	10	1	6	16	3	8	8	8	7	7	7	7	60
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	233	215	166	174	170	181	186	186	186	186	1,549
13	Primary Care Contractor (excluding drugs)	0	0	0	0	43	31	19	24	20	20	20	20	117
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	132	68	57	28	25	19	67	86	84	86	345
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	132	68	100	58	44	43	87	106	104	106	462
27	TOTAL TESTING EXPENDITURE	243	183	364	283	266	233	214	224	274	292	290	292	2,011
28	PLANNED TESTING EXPENDITURE (In Opening Plan)	243	183	364	283	332	332	332	332	332	332	332	332	2,402
29	MOVEMENT FROM OPENING PLANNED TESTING EXPENDITURE	0	0	0	0	66	99	118	108	58	40	42	40	391
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	946	998	1,186	1,081	1,174	1,126	1,072	1,201	1,201	1,201	8,483
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	946	998	1,186	1,081	1,174	1,126	1,072	1,201	1,201	1,201	8,483
55	TOTAL TRACING EXPENDITURE	1,016	956	946	998	1,186	1,081	1,174	1,126	1,072	1,201	1,201	1,201	8,483
56	PLANNED TRACING EXPENDITURE (In Opening Plan)	1,016	956	946	998	1,696	1,696	1,696	1,696	1,696	1,696	1,696	1,696	10,700
57	MOVEMENT FROM OPENING PLANNED TRACING EXPENDITURE	0	0	0	0	510	615	522	570	624	495	495	495	2,217

A3	Mass COVID-19 Vaccination (Additional costs due to C19) enter as positive values - actual/forecast															
58	Provider Pay (Establishment, Temp & Agency)															
59	Administrative, Clerical & Board Members	238	260	273	232	228	254	200	180	323	327	347	347		1,865	3,209
60	Medical & Dental	11	9	10	11	11	27	5	6	0	0	0	0		90	90
61	Nursing & Midwifery Registered	213	340	279	194	206	240	252	208	199	199	199	199		1,932	2,727
62	Prof Scientific & Technical	9	19	7	9	4	1	2	8	12	12	12	12		59	107
63	Additional Clinical Services	242	293	227	225	158	154	113	80	154	154	154	154		1,492	2,106
64	Allied Health Professionals	0	0	1	3	1	31	0	2	0	0	0	0		38	38
65	Healthcare Scientists	7	2	4	1	1	0	2	3	0	0	0	0		21	21
66	Estates & Ancillary	42	31	26	25	22	(22)	0	(0)	0	0	0	0		123	123
67	Students	0	0	0	0	0	0	0	0	0	0	0	0		0	0
68	Sub total Mass COVID-19 Vaccination Provider Pay	763	955	827	699	631	685	575	486	687	691	711	711		5,621	8,422
69	Primary Care Contractor (excluding drugs)	391	123	69	0	7	4	121	63	0	0	0	0		778	778
70	Primary Care - Drugs	0	0	0	0	0	0	0	0	0	0	0	0		0	0
71	Secondary Care - Drugs	0	0	0	0	0	0	0	0	0	0	0	0		0	0
72	Provider - Non Pay (Clinical & General Supplies, Rent, Rates, Equipment etc) Exclude PPE - see A7	120	177	250	343	645	311	(7)	199	164	152	106	109		2,039	2,571
73	Healthcare Services Provided by Other NHS Bodies	0	0	0	0	0	0	0	0	0	0	0	0		0	0
74	Non Healthcare Services Provided by Other NHS Bodies	0	0	0	0	0	0	0	0	0	0	0	0		0	0
75	Continuing Care and Funded Nursing Care	0	0	0	0	0	0	0	0	0	0	0	0		0	0
76	Other Private & Voluntary Sector	306	88	170	163	37	51	133	217	60	114	106	114		1,166	1,560
77	Joint Financing and Other (includes Local Authority)	0	0	0	0	0	0	0	0	0	0	0	0		0	0
78	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
79		0	0	0	0	0	0	0	0	0	0	0	0		0	0
80		0	0	0	0	0	0	0	0	0	0	0	0		0	0
81		0	0	0	0	0	0	0	0	0	0	0	0		0	0
82	Sub total Mass COVID-19 Vaccination Non Pay	817	389	490	507	689	366	247	479	224	266	212	223		3,983	4,998
83	TOTAL MASS COVID-19 VACC EXPENDITURE	1,580	1,344	1,317	1,205	1,319	1,052	822	965	911	957	924	934		9,604	13,330
84	PLANNED MASS COVID-19 VACC EXPENDITURE (In Opening Plan)	1,580	1,344	1,317	1,205	1,938	1,419	1,431	1,366	1,327	1,305	1,270	1,270		11,600	16,773
85	MOVEMENT FROM OPENING PLANNED MASS COVID-19 VACC EXPENDITURE	0	0	0	0	619	367	608	401	416	348	347	337		1,996	3,443
A4	Extended Flu Vaccination (Additional costs due to C19) enter as positive values - actual/forecast															
86	Provider Pay (Establishment, Temp & Agency)															
87	Administrative, Clerical & Board Members	0	0	0	0	0	0	0	0	3	3	3	3		0	10
88	Medical & Dental	0	0	0	0	0	0	0	0	0	0	0	0		0	0
89	Nursing & Midwifery Registered	0	0	0	0	0	0	18	10	16	16	16	16		28	92
90	Prof Scientific & Technical	0	0	0	0	0	0	0	0	0	0	0	0		0	0
91	Additional Clinical Services	0	0	0	0	0	0	3	6	9	9	9	9		9	45
92	Allied Health Professionals	0	0	0	0	0	0	0	0	0	0	0	0		0	0
93	Healthcare Scientists	0	0	0	0	0	0	0	0	0	0	0	0		0	0
94	Estates & Ancillary	0	0	0	0	0	0	0	0	0	0	0	0		0	0
95	Students	0	0	0	0	0	0	0	0	0	0	0	0		0	0
96	Sub total Extended Flu Vaccination Provider Pay	0	0	0	0	0	0	21	16	28	28	28	28		37	147
97	Primary Care Contractor (excluding drugs)	0	0	0	0	0	0	673	(263)	324	194	124	0		410	1,053
98	Primary Care - Drugs	0	0	0	0	0	0	89	63	89	89	89	89		152	508
99	Secondary Care - Drugs	0	0	0	0	0	0	54	24	24	24	24	24		78	174
100	Provider - Non Pay (Clinical & General Supplies, Rent, Rates, Equipment etc) Exclude PPE - see A7	0	0	0	0	0	0	13	5	5	5	5	5		13	33
101	Healthcare Services Provided by Other NHS Bodies	0	0	0	0	0	0	0	0	0	0	0	0		0	0
102	Non Healthcare Services Provided by Other NHS Bodies	0	0	0	0	0	0	0	0	0	0	0	0		0	0
103	Continuing Care and Funded Nursing Care	0	0	0	0	0	0	0	0	0	0	0	0		0	0
104	Other Private & Voluntary Sector	0	0	0	0	0	0	0	0	0	0	0	0		0	0
105	Joint Financing and Other (includes Local Authority)	0	0	0	0	0	0	0	0	0	0	0	0		0	0
106	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
107		0	0	0	0	0	0	0	0	0	0	0	0		0	0
108		0	0	0	0	0	0	0	0	0	0	0	0		0	0
109		0	0	0	0	0	0	0	0	0	0	0	0		0	0
110	Sub total Extended Flu Vaccination Non Pay	0	0	0	0	0	0	816	(162)	442	312	242	118		654	1,768
111	TOTAL EXTENDED FLU VACC EXPENDITURE	0	0	0	0	0	0	837	(146)	469	340	270	145		691	1,915
112	PLANNED EXTENDED FLU VACC EXPENDITURE (In Opening Plan)	0	0	0	0	0	91	583	496	165	98	84	21		1,169	1,536
113	MOVEMENT FROM OPENING PLANNED EXTENDED FLU VACC EXPENDITURE	0	0	0	0	0	91	(255)	642	(304)	(242)	(185)	(125)		478	(379)
A5	Field Hospital / Surge (Additional costs due to C19) enter as positive value - actual/forecast															
114	Provider Pay (Establishment, Temp & Agency)															
115	Administrative, Clerical & Board Members	0	11	3	7	5	4	8	3	5	5	5	4		41	60
116	Medical & Dental	0	0	39	34	44	47	22	32	33	33	33	33		218	351
117	Nursing & Midwifery Registered	0	245	141	128	111	149	149	173	142	142	142	130		1,096	1,652
118	Prof Scientific & Technical	0	0	0	0	0	0	0	0	0	0	0	0		0	0
119	Additional Clinical Services	0	219	117	94	88	95	105	133	117	117	117	110		851	1,312
120	Allied Health Professionals	0	0	0	0	0	0	0	0	0	0	0	0		0	0
121	Healthcare Scientists	0	0	0	0	0	0	0	0	0	0	0	0		0	0
122	Estates & Ancillary	0	37	80	35	35	52	41	41	46	36	35	44		319	480
123	Students	0	0	0	0	0	0	0	0	0	0	0	0		0	0
124	Sub total Field Hospital / Surge Provider Pay	0	511	381	298	282	347	324	382	343	333	332	321		2,525	3,854
125	Primary Care Contractor (excluding drugs)	0	0	0	0	0	0	0	0	0	0	0	0		0	0
126	Primary Care - Drugs	0	0	0	0	0	0	0	0	0	0	0	0		0	0
127	Secondary Care - Drugs	0	13	5	5	6	8	9	9	7	7	7	7		56	84
128	Provider - Non Pay (Clinical & General Supplies, Rent, Rates, Equipment etc) Exclude PPE - see A7	0	131	35	44	47	54	94	(721)	79	80	54	54		(314)	(47)
129	Provider - Non Pay (Decommissioning Costs)	0	0	0	0	0	0	0	0	0	0	0	0		0	0
130	Healthcare Services Provided by Other NHS Bodies	0	0	0	0	0	0	0	0	0	0	0	0		0	0
131	Non Healthcare Services Provided by Other NHS Bodies	0	0	0	0	0	0	0	0	0	0	0	0		0	0

132	Continuing Care and Funded Nursing Care	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
133	Other Private & Voluntary Sector	0	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	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	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	0
137		0	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	0
139		0	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	41	50	53	62	103	(712)	86	87	62	61	(259)	36		
141	TOTAL FIELD HOSPITAL / SURGE EXPENDITURE	0	656	421	348	335	409	427	(330)	429	420	394	381	2,266	3,890		
142	PLANNED FIELD HOSPITAL / SURGE EXPENDITURE (In Opening Plan)	0	656	421	348	357	365	359	360	373	364	339	348	2,866	4,290		
143	MOVEMENT FROM OPENING PLANNED FIELD HOSPITAL / SURGE EXPENDITURE	0	0	0	0	22	(43)	(68)	690	(56)	(56)	(55)	(33)	600	400		
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	0
146	Medical & Dental	0	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	0
148	Prof Scientific & Technical	0	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	0
150	Allied Health Professionals	0	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	0
152	Estates & Ancillary	155	(48)	83	51	60	73	56	70	71	71	71	71	500	784		
153	Students	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
154	Sub total Cleaning Standards Provider Pay	155	(48)	83	51	60	73	56	70	71	71	71	71	500	784		
155	Primary Care Contractor (excluding drugs)	0	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	0
157	Secondary Care - Drugs	0	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	1	0	0	4	4	4	4	4	5	21		
159	Healthcare Services Provided by Other NHS Bodies	0	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	0
161	Continuing Care and Funded Nursing Care	0	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	0
163	Joint Financing and Other (includes Local Authority)	0	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	0
165		0	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	0
167		0	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	1	0	0	4	4	4	4	4	5	21		
169	TOTAL CLEANING STANDARDS EXPENDITURE	155	(48)	83	51	61	73	56	74	75	75	75	75	506	806		
170	PLANNED CLEANING STANDARDS EXPENDITURE (In Opening Plan)	155	(48)	83	51	366	372	372	372	372	372	372	372	1,723	3,211		
171	MOVEMENT FROM OPENING PLANNED CLEANING STANDARDS EXPENDITURE	0	0	0	0	305	299	316	298	297	297	297	297	1,217	2,406		

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A7	Other (Additional costs due to C19) enter as positive value - actual/forecast														
172	Provider Pay (Establishment, Temp & Agency)														
173	Administrative, Clerical & Board Members	137	160	175	121	176	149	(38)	493	819	864	868	868	1,373	4,792
174	Medical & Dental	790	831	726	766	604	832	166	1,697	1,237	1,377	1,450	1,450	6,412	11,926
175	Nursing & Midwifery Registered	1,183	607	701	636	753	809	1,042	814	1,393	1,453	1,485	1,485	6,546	12,362
176	Prof Scientific & Technical	52	53	46	114	79	149	121	121	327	422	436	438	736	2,359
177	Additional Clinical Services	524	423	460	394	571	527	203	1,017	648	734	758	770	4,119	7,029
178	Allied Health Professionals	222	31	79	74	75	122	361	145	339	345	355	374	1,108	2,521
179	Healthcare Scientists	1	1	1	62	5	15	30	98	29	29	29	29	213	329
180	Estates & Ancillary	205	80	(13)	82	86	132	(281)	465	134	111	110	131	756	1,242
181	Students	0	0	0	0	0	0	0	0	0	0	0	0	0	0
182	Other (only use with WG Agreement & state SoCNE/ line ref)	0	13	40	0	0	0	0	(1,594)	(165)	0	0	0	(1,541)	(1,706)
183		0	0	0	0	0	0	0	0	0	0	0	0	0	0
184		0	0	0	0	0	0	0	0	0	0	0	0	0	0
185		0	0	0	0	0	0	0	0	0	0	0	0	0	0
186	Sub total Other C-19 Provider Pay	3,113	2,198	2,215	2,250	2,350	2,735	1,605	3,257	4,761	5,335	5,491	5,547	19,723	40,856
187	Primary Care Contractor (excluding drugs)	315	233	(491)	13	22	13	24	71	193	230	249	250	199	1,121
188	Primary Care Contractor (excluding drugs) - Costs as a result of lost GDS Income	0	0	773	211	214	221	253	193	259	251	244	237	1,866	2,857
189	Primary Care - Drugs	337	289	165	38	76	169	63	63	63	63	63	63	1,199	1,450
190	Secondary Care - Drugs	57	45	43	61	152	58	84	115	100	114	115	114	615	1,059
191	Provider - Non Pay (Clinical & General Supplies, Rent, Rates, Equipment etc) Exclude PPE - see separate line	481	427	890	978	386	424	503	777	2,206	1,984	2,282	3,262	4,866	14,600
192	Provider - Non Pay - PPE	379	373	721	416	636	(11)	109	215	325	276	271	276	2,838	3,984
193	Healthcare Services Provided by Other NHS Bodies	111	56	9	64	(52)	(100)	(11)	(55)	0	0	0	0	22	22
194	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
195	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
196	Non Healthcare Services Provided by Other NHS Bodies	0	0	0	0	27	468	19	23	4	4	4	4	537	552
197	Continuing Care and Funded Nursing Care	249	249	249	262	255	253	247	184	156	120	76	49	1,948	2,348
198	Other Private & Voluntary Sector	569	655	782	915	952	742	830	846	1,254	1,324	1,060	1,060	6,291	10,989
199	Other Private & Voluntary Sector - Private Hospital Providers	200	183	67	86	72	127	50	149	143	143	143	148	934	1,512
200	Joint Financing and Other (includes Local Authority)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
201	Other (only use with WG Agreement & state SoCNE/ line ref)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
202	Loss of Private Patient Income	19	19	(38)	0	0	0	0	0	0	0	0	0	0	0
203		0	(12)	12	0	0	0	0	0	0	0	0	0	0	0
204		0	29	(29)	0	0	0	0	0	0	0	0	0	0	0
205	WHSCC All Wales Covid-19 pressure - Socne Line 13	0	0	0	0	147	(70)	(77)	0	0	0	0	0	0	0
206	Sub total Other C-19 Non Pay	2,718	2,545	3,153	3,045	2,887	2,294	2,094	2,581	4,702	4,508	4,506	5,463	21,316	40,495
207	TOTAL OTHER C-19 EXPENDITURE	5,831	4,743	5,368	5,295	5,237	5,028	3,699	5,837	9,463	9,843	9,998	11,009	41,039	81,351
208	PLANNED OTHER C-19 EXPENDITURE (In Opening Plan)	5,831	4,743	5,368	5,295	5,237	5,028	3,699	5,837	9,463	9,843	9,998	11,009	41,039	81,351
209	MOVEMENT FROM OPENING PLANNED OTHER C-19 EXPENDITURE	0	0	0	0	1,328	1,423	2,633	508	(3,095)	(3,515)	(3,947)	(4,923)	5,892	(9,588)
210	TOTAL ADDITIONAL EXPENDITURE DUE TO COVID	8,825	7,835	8,499	8,180	8,405	7,875	7,231	7,750	12,693	13,127	13,151	14,038	64,600	117,608
211	PLANNED ADDITIONAL EXPENDITURE DUE TO COVID (In Opening Plan)	8,825	7,835	8,499	8,180	11,254	10,726	11,104	10,966	10,633	10,494	10,144	10,125	77,390	118,787
212	MOVEMENT FROM OPENING PLANNED ADDITIONAL COVID EXPENDITURE	0	0	0	0	2,850	2,851	3,874	3,217	(2,060)	(2,633)	(3,007)	(3,913)	12,791	1,178

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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
	<i>Enter as Positive values</i>													
213	Non Delivery of Savings (due to C19) - Actual/Forecast													
214	Non Delivery of Finalised (M1) Savings													
215	Non finalisation of Planning Assumptions (savings) at M1													
216	Non Delivery of Finalised (M1) Net Income Generation Schemes - Actual/Forecast													
217	TOTAL NON DELIVERY OF SAVINGS/NET INCOME GENERATION DUE TO COVID													

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
	<i>Enter as Negative values</i>													
218	Expenditure Reductions (due to C19) - Actual/Forecast													
219	Reduction of non pay costs due to reduced elective activity													
220	Reduction of outsourcing costs due to reduced planned activity													
221	WHSSC C-19 Slippage (as advised by WHSSC)													
222	Other (please specify): Bed closures due to social distancing													
223	Cross-border Non-Contracted Activity (NCA)													
224	Reduced GDS Contracts													
225														
226														
227														
228	TOTAL EXPENDITURE REDUCTION													

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
	<i>Enter as Negative values</i>													
229	Slippage on Planned Investments/Repurposing of Developmental Initiatives (due to C19) - Actual/Forecast													
230														
231														
232														
233														
234														
235														
236														
237														
238														
239	TOTAL RELEASE/REPURPOSING OF PLANNED INVESTMENTS/DEVELOPMENT INITIATIVES													
240	ACTUAL / FORECAST - EXPENDITURE IMPACT DUE TO COVID-19													

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
	<i>Enter as Positive values</i>													
241	PLANNED WG FUNDING FOR COVID-19													
242	MOVEMENTS FROM OPENING PLANNED WG FUNDING FOR COVID-19													
243	TOTAL ACTUAL / FORECAST WG FUNDING FOR COVID-19													
244	ACTUAL / FORECAST NET IMPACT ON OVERALL FINANCIAL POSITION DUE TO COVID-19													

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Table C - Identified Expenditure Savings Schemes (Excludes Income Generation & 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
			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	£'000
1	CHC and Funded Nursing Care	Budget/Plan	8	8	21	21	21	21	21	21	21	21	21	21	143	227		227	0			
2		Actual/F'cast	8	8	21	21	21	21	158	41	41	41	41	41	299	461	64.83%	461	0	361	100	100
3		Variance	0	0	0	0	0	0	137	20	20	20	20	20	156	234	109.19%	234	0			
4	Commissioned Services	Budget/Plan	0	0	80	0	0	0	0	0	0	0	0	0	80	80		80	0			
5		Actual/F'cast	0	0	80	0	0	0	0	0	0	0	0	0	80	80	100.00%	80	0	80	0	0
6		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0	0			
7	Medicines Management (Primary & Secondary Care)	Budget/Plan	14	16	17	19	19	19	34	34	34	34	34	34	173	310		310	0			
8		Actual/F'cast	14	16	17	36	26	26	41	56	46	46	46	49	233	421	55.47%	421	0	40	381	381
9		Variance	0	0	0	17	7	7	7	22	12	12	12	15	60	110	34.58%	110	0			
10	Non Pay	Budget/Plan	313	342	1,372	1,307	842	879	843	832	839	839	742	739	6,729	9,888		9,888	0			
11		Actual/F'cast	313	342	1,417	1,398	1,275	1,031	1,012	1,021	1,002	1,003	906	903	7,809	11,623	67.19%	11,623	0	5,778	5,845	6,229
12		Variance	0	0	45	91	433	152	169	190	163	164	164	164	1,080	1,735	16.05%	1,735	0			
13	Pay	Budget/Plan	155	179	243	205	148	137	128	128	128	127	127	127	1,324	1,833		1,833	0			
14		Actual/F'cast	155	179	243	242	197	180	174	195	179	178	178	179	1,565	2,279	68.65%	2,279	0	1,607	672	675
15		Variance	0	0	0	37	49	43	45	67	51	51	51	52	241	446	18.20%	446	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	491	545	1,734	1,553	1,030	1,056	1,026	1,015	1,022	1,021	924	921	8,449	12,338		12,338	0			
20		Actual/F'cast	491	545	1,779	1,698	1,519	1,258	1,384	1,314	1,268	1,268	1,171	1,170	9,986	14,864	67.18%	14,864	0	7,867	6,998	7,385
21		Variance	0	0	45	145	489	201	358	299	246	247	247	249	1,537	2,526	18.19%	2,526	0			
22	Variance in month		0.00%	0.00%	2.60%	9.34%	47.46%	19.05%	34.91%	29.43%	24.08%	24.17%	26.71%	27.06%	18.19%							
23	In month achievement against FY forecast		3.30%	3.67%	11.97%	11.42%	10.22%	8.46%	9.31%	8.84%	8.53%	8.53%	7.88%	7.87%								

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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	Amber	non recurring	recurring	
			£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000			£'000	£'000	£'000	£'000	£'000	
1	Changes in Staffing Establishment	Budget/Plan	107	113	125	63	58	58	58	58	58	58	58	58	639	870		870	0			
2		Actual/F'cast	107	113	125	67	60	60	60	80	65	65	65	65	669	927	72.17%	927	0	662	266	269
3		Variance	0	0	0	3	2	2	2	22	7	7	7	7	30	57	4.72%	57	0			
4	Variable Pay	Budget/Plan	29	44	67	100	48	37	35	35	35	35	35	35	395	534		534	0			
5		Actual/F'cast	29	44	67	124	51	68	69	69	68	68	68	68	519	792	65.54%	792	0	569	223	223
6		Variance	0	0	0	24	3	30	33	33	33	33	33	33	34	258	31.44%	258	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	52	42	42	42	35	35	35	34	34	34	290	428		428	0			
17		Actual/F'cast	19	23	52	52	86	53	45	47	46	46	46	46	377	560	67.23%	560	0	377	183	183
18		Variance	0	0	0	10	44	10	10	12	11	11	11	11	87	132	29.88%	132	0			
19	Total	Budget/Plan	155	179	243	205	148	137	128	128	128	127	127	127	1,324	1,833		1,833	0			
20		Actual/F'cast	155	179	243	242	197	180	174	195	179	178	178	179	1,565	2,279	68.65%	2,279	0	1,607	672	675
21		Variance	0	0	0	37	49	43	45	67	51	51	51	52	241	446	18.20%	446	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	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	Amber	non recurring	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			
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
3		Variance	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			
5		Actual/F'cast	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			
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			
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	Other (Please Specify)	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	Total	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			

Table C3 - Tracker
This Table is currently showing 0 errors

	£'000	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total YTD	Full-year forecast	Non Recurring	Recurring	FYE Adjustment	Full-year Effect
Savings (Cash Releasing & Cost Avoidance)	Month 1 - Plan	491	545	1,734	1,553	1,030	1,056	1,026	1,015	1,022	1,021	924	921	8,449	12,338	6,844	5,494	353	5,847
	Month 1 - Actual/Forecast	491	545	1,734	1,556	1,032	1,047	1,020	1,001	1,013	1,012	915	912	8,425	12,278	6,844	5,435	299	5,733
	Variance	0	0	0	4	2	(9)	(6)	(14)	(9)	(9)	(9)	(9)	(24)	(60)	0	(60)	(54)	(114)
	In Year - Plan	0	0	47	150	495	223	399	265	257	258	258	258	1,579	2,609	1,046	1,563	92	1,655
	In Year - Actual/Forecast	0	0	45	141	487	210	364	313	255	256	256	258	1,561	2,586	1,023	1,563	89	1,652
	Variance	0	0	(2)	(8)	(8)	(13)	(35)	48	(2)	(2)	(2)	1	(18)	(23)	(23)	(0)	(3)	(3)
	Total Plan	491	545	1,780	1,702	1,525	1,280	1,426	1,280	1,279	1,279	1,182	1,179	10,028	14,947	7,890	7,058	444	7,502
	Total Actual/Forecast	491	545	1,779	1,698	1,519	1,258	1,384	1,314	1,268	1,268	1,171	1,170	9,986	14,864	7,867	6,998	388	7,385
	Total Variance	0	0	(2)	(5)	(6)	(22)	(41)	33	(11)	(11)	(11)	(9)	(42)	(83)	(23)	(60)	(57)	(117)
Net Income Generation	Month 1 - Plan	13	30	34	35	35	35	34	34	34	34	34	34	250	386	220	166	0	166
	Month 1 - Actual/Forecast	13	30	34	44	44	17	34	34	34	34	34	34	250	386	220	166	0	166
	Variance	0	0	0	9	9	(18)	0	0	0	0	0	0	(0)	(0)	(0)	0	0	0
	In Year - Plan	0	0	6	6	6	25	7	7	7	7	7	7	57	86	30	56	11	67
	In Year - Actual/Forecast	0	0	6	6	6	25	7	7	7	7	7	7	57	86	30	56	11	67
	Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Plan	13	30	40	41	41	60	41	41	41	41	41	41	307	472	250	222	11	233
	Total Actual/Forecast	13	30	40	49	49	42	41	41	41	41	41	41	307	472	250	222	11	233
	Total Variance	0	0	0	9	9	(18)	0	0	0	0	0	0	(0)	(0)	(0)	0	0	0
Accountancy Gains	In Year - Plan	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	In Year - Actual/Forecast	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Plan	504	575	1,768	1,587	1,065	1,091	1,060	1,049	1,056	1,055	958	955	8,699	12,724	7,064	5,660	353	6,013
Total	Month 1 - Actual/Forecast	504	575	1,768	1,600	1,075	1,064	1,054	1,035	1,047	1,047	949	946	8,675	12,665	7,064	5,600	299	5,899
	Variance	0	0	0	13	10	(27)	(6)	(14)	(9)	(9)	(9)	(9)	(24)	(60)	(0)	(60)	(54)	(114)
	In Year - Plan	0	0	52	155	500	248	407	273	264	265	265	265	1,636	2,695	1,076	1,619	103	1,722
	In Year - Actual/Forecast	0	0	51	147	493	235	372	320	262	263	263	266	1,618	2,672	1,053	1,619	100	1,719
	Variance	0	0	(2)	(8)	(8)	(13)	(35)	48	(2)	(2)	(2)	1	(18)	(23)	(23)	(0)	(3)	(3)
	Total Plan	504	575	1,820	1,743	1,565	1,340	1,467	1,322	1,321	1,320	1,223	1,220	10,335	15,419	8,140	7,279	455	7,735
	Total Actual/Forecast	504	575	1,819	1,747	1,568	1,300	1,426	1,355	1,310	1,310	1,212	1,212	10,293	15,337	8,117	7,220	399	7,618
	Total Variance	0	0	(2)	4	3	(40)	(41)	33	(11)	(11)	(11)	(9)	(42)	(83)	(23)	(60)	(57)	(117)

Emmerson, Paul
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