

Public Finance Committee


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

Via Teams

Agenda

14:00 - 14:00 **1. Preliminaries**

0 min

 1.0 Agenda 24 November 2021 Finance Committee.pdf (1 pages)

1.1. Welcome & Introductions

Rhian Thomas

1.2. Apologies for Absence

Rhian Thomas

1.3. Declarations of Interest

Rhian Thomas

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

Rhian Thomas

 1.4 UNCONFIRMED MINUTES OF THE FINANCE COMMITTEE OCTOBER 27 2021.pdf (8 pages)

1.5. Action Log

Rhian Thomas

 1.5. Action Log For 24 November 2021 Finance Committee Meeting.pdf (1 pages)

1.6. Chairs Action taken since last meeting

Rhian Thomas

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

0 min


2.1. Financial Performance Month 7

Andrew Gough

 2.1 Finance Position Report for Month 7.pdf (21 pages)

2.2. Finance Risk Register 2021/22

Andrew Gough

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

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

2.3. Finance Committee – Terms of Reference

Nicola Foreman

 2.3a Covering report for Terms of Reference.pdf (2 pages)

Emmerson Page
11/24/2021 10:36:48

14:00 - 14:00
0 min

3. Items for Noting and Information

3.1. Month 7 Financial Monitoring Returns

Rhian Thomas

 3.1a CV Financial Monitoring Returns 2021-22 - Month 7.pdf (12 pages)

 3.1b 2021_22 MMR Template Cardiff & Vale UHB Month 7.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 5th January 2022 at 2.00pm, Virtual Meeting via Teams

Emmerson Paul
11/24/2021 10:36:48

AGENDA
FINANCE COMMITTEE
24th November 2021 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 27 th October 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 7	Andrew Gough
2.2	Finance Risk Register 2021/22	Andrew Gough
2.3	Finance Committee – Terms of Reference	Nicola Foreman
3	Items for Noting and Information	
3.1	Month 7 Financial Monitoring Returns	
4.	Items to bring to the attention of the Board	Rhian Thomas
5.	Date and time of next Meeting	
	Wednesday 5 th January 2022 at 2.00pm, Virtual Meeting via Teams	

Emmerson, Paul
11/24/2021 10:36:48

**UNCONFIRMED MINUTES OF THE MEETING OF THE FINANCE COMMITTEE
HELD ON 27th OCTOBER 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
Abigail Harris	AH	Executive Director of Strategic Planning
Chris Lewis	CL	Deputy Director of Finance
Nicola Foreman	NF	Director of Corporate Governance
Rachel Gidman	RG	Executive Director of People and Culture
Ruth Walker	RW	Executive Nurse Director
Steve Curry	SC	Acting Deputy Chief Executive
Stuart Walker	SW	Executive Medical Director

In Attendance:

Hywel Pullen	HP	Assistant Director of Finance
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Secretariat:

Paul Emmerson	PE	Senior Finance Manager
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Apologies:

Andrew Gough	AG	Assistant Director of Finance
Caroline Bird	CB	Acting Chief Operating Officer
Catherine Phillips	CP	Executive Director of Finance

FC 21/10/001	WELCOME AND INTRODUCTIONS The Chair welcomed everyone to the meeting.	ACTION
FC 21/10/002	APOLOGIES FOR ABSENCE Apologies for absence were noted.	

FC 21/10/003	DECLARATIONS OF INTEREST The Chair invited members to declare any interests in proceedings on the Agenda. None were declared.	
FC 21/10/004	MINUTES OF THE COMMITTEE MEETING HELD ON 29th SEPTEMBER 2021 The minutes of the meeting held on 29 th September 2021 were reviewed and confirmed to be an accurate record. Resolved – that: The minutes of the meeting held on 29 th September 2021 were approved by the Committee as an accurate record.	
FC 21/10/005	ACTION LOG FOLLOWING THE LAST MEETING There were no outstanding actions.	
FC 21/10/006	CHAIRS ACTION SINCE THE LAST MEETING There had been no Chairs action taken since the last meeting.	
FC 21/10/007	FINANCIAL PERFORMANCE MONTH 6 The Deputy Director of Finance indicated that alongside a summary of the key points within the Month 6 Finance Report the Committee would be provided with an update on the main changes arising since month 5 with a focus on the confirmation of funding allocations. At month 6, the UHB had reported an underspend of £0.170m against its plan which was an improvement of £0.261m on the month 5 position. This reflected operational performance and the UHB continued to forecast a breakeven position at year-end. The position was based on the instruction from Welsh Government to assume that the additional gross costs of COVID 19 would be fully funded by Welsh Government. The UHB had incurred gross expenditure of £49.619m relating to the management of COVID 19 to month 6 and these costs were matched by additional COVID 19 allocations. The key issues outlined in the Executive Director Opinion were 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. • The UHB's financial position had moved from a deficit of £0.091m at month 5 to a reported surplus of £0.170m at month 6. Continuing review and assurance would be required in order to ensure that the broadly balanced position is maintained. • At month 6 , £14.967m Green and Amber savings had been identified against the £16.000m 2% savings target. Further progress was 	

	<p>required with a focus on recurrent schemes where £7.550m recurrent schemes have been identified against the £12.0m recurrent element of the target leaving a further £4.450m to find.</p> <p>In addition the Deputy Director of Finance outlined that the following significant allocations had been confirmed by Welsh Government since the month 5 report:</p> <ul style="list-style-type: none"> • COVID Allocation: Balance of Response costs based on month 5 forecast; • COVID Allocation: 2nd Tranche Recovery Funding based on approved plans. <p>Further to this, the Finance Committee was informed that Welsh Government had also confirmed that the COVID 19 reductions in planned care expenditure were now available to offset pressures arising in year including any shortfalls against savings targets. Reductions in planned care expenditure arising as a result of COVID 19 were forecast to be £5.993m in year. In response to a query from the Finance Committee Chair (RT), the Deputy Director of Finance confirmed that the reductions in planned care expenditure had not been applied to date and were not included in the cumulative position to September. The resource released was being held by the UHB to manage systems risks and operational pressures that could arise in the remaining 6 months of year.</p> <p>The Finance Committee Chair (RT), asked what the confirmation of funding meant for the overall risks within the UHBs financial plan and in reply, the Deputy Director of Finance confirmed that whilst the UHB was still awaiting the confirmation of the final allocation for some smaller streams of funding (e.g. Urgent & Emergency Care), the financial risks within the UHB's plans had now effectively reduced and the plan had been de-risked. It was noted that there was now an expectation that the UHB would manage all risks for the remainder of the year within the confirmed resources.</p> <p>Moving onto the Finance Dashboard, the Deputy 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 the maintenance of the underlying deficit.</p> <p>The forecast break even position outlined at table 3 of the written report was consistent with the Monthly Monitoring return provided to Welsh Government. Table 5 analysed the year to date variance between income, non pay and pay. The reported operational surplus of £0.170m at Month 6 was made up of an underspend of £0.143m and £4.871m against income and pay respectively and that this was offset by a £4.844m overspend against non pay. The in month operational underspend was £0.261m. The Committee was informed that there was a step up in the pay underspend at month 6. This was partly, a consequence of the application of the inflationary 3% pay uplift to budgets, where an additional surplus had arisen in respect of vacant posts and posts where staff have been re-purposed to manage the impact of COVID 19.</p>	
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11/24/2021 10:36:48

	<p>COVID expenditure variances at month 6 generally followed the trend set in previous months.</p> <p>The full year gross COVID forecast had moved in the month from £117.622m at month 5 to £129.960m at month 6. The forecast funding for COVID 19 was £151.273m which matched the forecast gross costs and also included £21.313m in support of the non delivery of 2020/21 savings as a result of the COVID pandemic. Picking up on the movement in forecast COVID 19 costs, the Independent Member Finance (JU) asked what was driving the increase. In reply, the Deputy Director of Finance indicated that the increase was primarily as a result of the confirmation of additional funding for the 2nd tranche of COVID recovery schemes.</p> <p>Referring to the operational assumptions underpinning the forecast COVID expenditure, the Finance Committee Chair asked whether the operational position was now stable. In response, the Deputy Chief Executive acknowledged that the system capacity and response was still subject to the impact of the pandemic alongside winter pressures and that progress against recovery plans was likely to vary on a scheme by scheme basis. The UHB required functional capacity for recovery and the independent sector provided a bridge to secure that capacity. It was noted that the use of the independent sector, Lakeside, CCU and the segregation of green zones remained key drivers of the increased costs arising from COVID.</p> <p>The organisation was progressing its recovery plans in line with its recovery funding including the additional £11.536m confirmed in tranche 2 and the Committee was advised that the availability of appropriate levels of staff was a key enabler and a potential constraint on the progression of UHB's plans.</p> <p>It was acknowledged that progress against the UHB's recovery schemes had been aided by support from the Finance Committee which had enabled the UHB to progress some schemes at risk in lieu of confirmed funding. In this context, the UHB Chair (CJ) indicated that the UHB would continue to consider the progression of investment plans at risk, where this was in the interest of patient access to services and supported by a robust business case and steer from the UHB's Executive Team.</p> <p>Reporting on Clinical Board performance, the Committee was informed that delegated budgets were £1.373m overspent for the 6 months to the end of September 2021 and this was offset by a £1.543m underspend against Central budgets. It was reported that there was variation in Clinical Board financial performance, however, given that an overall surplus was reported by the UHB, there was no intention to apply further scrutiny to Clinical Board financial performance at this stage, given the levels of operational pressures being managed.</p> <p>The Deputy Director of Finance indicated that the UHB had largely met the in year savings target, however a further £4.5m of savings still needed to be identified to reach the recurrent savings target. The Acting Deputy Chief Executive indicated that the Interim Chief Operating Officer had discussed the shortfall in recurrent savings with Clinical Boards with an emphasis on the continuing development of the red pipeline. Picking up on this point the</p>	
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Finance Committee Chair (RT) recognised that saving scheme development and delivery was challenging given the current level of operational pressure and also acknowledged that the maintenance of the current underlying deficit was predicated on the delivery of the recurrent savings target. The UHB Chair (CJ) also expressed concern that the elimination of the UHBs underlying deficit remained a significant challenge without additional recurrent support from Welsh Government. In respect of this matter, the Deputy Director of Finance indicated that Welsh Government has asked UHBs to provide further information in respect of reported underlying deficits, although it was unclear at this stage whether this would lead to additional support.

It was noted that the public sector payment compliance was 94.7% in month and was still below the 95% target.

Finally, the committee was informed that net expenditure to the end of September was 14% of the UHB's approved Capital Resource Limit. The Independent Member (Finance) – JU asked if there was a risk that the UHB would not fully utilize its capital resources. The Deputy Director of Finance informed the Committee that progress against the capital plan was scrutinised and managed through the UHBs Capital Management Group which also has the scope to manage the timing of expenditure between the UHBs discretionary programme and All Wales Capital Schemes.

Resolved – that:

The Finance Committee **noted** the gross month 6 financial impact of COVID 19 which is assessed at £49.619m;

The Finance Committee **noted** the additional Welsh Government COVID 19 funding of £49.619m assumed within the month 6 position;

The Finance Committee **noted** the reported underspend of £0.170m at month 6;

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 £151.273m 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;

The Finance Committee **noted** that COVID 19 reductions in planned care expenditure can be used to mitigate risks against full delivery of the 2021/22 savings programme and any other operational pressures and that this assumption had been confirmed with Welsh Government;

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.

Emmerson Paul
11/24/2021 10:36:48

	<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> <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 £4.5m savings schemes.</p>	
FC 21/10/008	<p>FINANCE RISK REGISTER</p> <p>The Deputy 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>Resolved – that:</p> <p>The Finance Committee noted the risks highlighted within the 2021/22 risk register.</p>	
FC 21/10/009	<p>Deep Dive – WHSCC</p> <p>The Finance Committee received a presentation on WHSCC from the Assistant Director of Finance, which considered the following:</p> <ul style="list-style-type: none"> • WHSCC responsibilities and governance; • The UHB's commissioner role and WHSCC; • The Health Board as a provider of specialist services; • Current issues and future developments. <p><u>WHSCC responsibilities, governance and commissioning role.</u></p> <ul style="list-style-type: none"> • Responsible for the joint planning of Specialised and Tertiary Services on behalf of the 7 Health Boards. Steer and scrutiny provided by a Joint Committee of the Chief Executives of the 7 Health Boards; 	

- Funded by Health Boards to pay for Specialised healthcare services commissioned by Programme Commissioning Teams;
- Services are commissioned from Cardiff & Vale UHB, Swansea Bay UHB, Velindre NHST, WAST and England;
- There are Programme Commissioning Teams for Cancer & Blood, Cardiac Services, Mental Health, Women & Children, Neurological & Chronic Conditions, Renal Services;
- The WHSCC Integrated Commissioning Plan (ICP) considers strategic developments, growth in activity, risks reviewed by the Clinical Impact Assessment Group and efficiency schemes;
- Performance monitoring considers monthly information flows, provides reports to the Management Group and Joint Committee, includes Bi-monthly LTA meetings and a process for the Escalation of Services.

Cardiff & Vale UHB as a provider of Specialist Services

- The UHB is planning to provide circa £276m (revenue) of services to WHSCC in 2021/22 across cardiothoracic, neuroscience, ALAS, renal, haematology, paediatric, genetics, critical care, cystic fibrosis and other specialist services;
- Circa 27% of the provider services commissioned through WHSCC are provided to Cardiff and Vale residents;
- The WHSCC LTA framework was established through the mapping of services in 2010 and rebased in 2015/16;
- Investments are fully funded only when fully implemented and there is an expectation that disinvestments are withdrawn at 100% of the full cost phased over 3 years;
- The LTA framework includes cost and volume, pass through, block and cost per case elements. Block contracting arrangements have been extended over the period of the COVID pandemic;
- Current Issues included the expansion of critical care, BMT infrastructure and the increase in ATMPs, Regional Plans including Thoracic Surgery, COVID Recovery and the transition from Block Contracting Arrangements, Outcome measures and new service commissioning responsibilities for WHSCC.

Comments and queries were received as follows:

The Finance Committee Chair (RT) asked for clarification of contract monitoring arrangements and the potential impact on fragile services which were supported by small teams. In response, the Assistant Director of Finance confirmed that the UHB and WHSCC worked jointly to secure and safeguard services provided by small teams. From a UHB perspective, engagement with WHSCC and the consideration of options to strengthen the resilience of services was a key factor. The UHB Chair (CJ), added that rather than penalising, the Joint Committee of WHSCC was focussed on finding solutions where performance monitoring highlighted concerns.

In reply to a query from the Finance Committee Chair (RT), the Assistant Director of Finance confirmed that the Health Board Contributions to WHSCC were primarily based on activity levels, although it was noted that there was also an element of risk sharing within the remit of WHSCC.

FC 21/10/010	MONTH 6 FINANCIAL MONITORING RETURNS These were noted for information.	
FC 21/10/011	ITEMS TO BRING TO THE ATTENTION OF THE BOARD There were no items to bring to the attention of the Board.	
FC 21/10/012	DATE OF THE NEXT MEETING OF THE COMMITTEE Wednesday 24th November 2.00pm; Virtual Meeting via Teams	

Emmerson, Paul
11/24/2021 10:36:48

FINANCE COMMITTEE – PUBLIC MEETING

ACTION LOG

MINUTE	DATE	SUBJECT	AGREED ACTION	ACTIONED TO	STATUS
			No Outstanding Actions		

Emmerson, Paul
11/24/2021 10:36:48

Report Title:	Finance Report for the Period Ended 31st October 2021						
Meeting:	Finance Committee				Meeting Date:	24th November 2021	
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

Emmerson Parry
11/24/2021 10:36:48

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 7, the UHB is reporting an underspend of £0.270m against this plan. During the 7 months to the end of October the UHB incurred gross expenditure of £56.850m relating to the management of COVID 19, which is assumed to be offset by Welsh Government COVID 19 funding leaving an operating surplus of £0.270m.

The full year gross COVID forecast moved in the month from £129.960m at month 6 to £124.687m at month 7. The UHB continues to progress its plans and is forecasting a breakeven year end position based upon the confirmed resource planning assumptions.

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 7 months to the end of October is an operational surplus of £0.270m which is an improvement of £0.100m on the month 6 position. There is a wide variation in delegated budget holder performance. Continued review and assurance will be required in order to ensure a balanced position is maintained.

Delivery of the core financial plan includes a 2% (£16.0m) savings requirement. At month 7 £15.252m Green and Amber savings have been identified against the target. Further progress will need to be made on recurrent schemes where £7.626m recurrent schemes have been identified against the £12.0m target leaving a further £4.374m to find.

The full year gross COVID forecast has moved in the month from £129.960m at month 6 to £124.687m at month 7. The reduction in forecast costs primarily relates to reductions in National Programme forecasts (COVID Vaccination, Tracing and PPE) and recovery of the remaining NHS bonus accrual.

Assessment and Risk Implications

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

Table 2: Finance Dashboard @ October 2021

Measure	STATUS REPORT				
	October 2021	Rating	Latest Trend	Target	Time Period
Deliver 2021/22 Draft Financial Plan	Forecast year-end breakeven at month 7. £0.270m operational surplus at month 7.	G	↑	Deliver 2021/22 Planned Breakeven	M7 2021-22
Remain within capital resource limits.	Expenditure at the end of October was £7.289m against a plan of £11.107m.	G	9	Approved planned expenditure £41.501m	M7 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	M7 2021-22
Delivery of recurrent £12.000m 1.5% target	£7.626m identified at month 7.	R	↑	£12.000m	M7 2021-22
Delivery of £4m non recurrent target	£7.626m identified at month 7.	G	↑	£4.000m	M7 2021-22
Creditor payments compliance 30 day Non NHS	Cumulative 94.2% at the end of October.	A	↓	95% of invoices paid within 30 days	M7 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	M7 2021-22
Maintain Positive Cash Balance	Cash balance = £6.782m	G	9	To Maintain Positive Cash Balance	End of October 2021

Month 7 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 7 is a surplus of £0.270m and this is summarised in Table 3.

Table 3: Month 7 Financial Position 2021/22

	Month 7 £m	Forecast Year-End Position £m
COVID 19 Additional Expenditure	56.850	124.687
Welsh Government COVID funding received / assumed	(56.850)	(124.687)
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	(12.425)	(21.313)
Operational position (Surplus) / Deficit	12.155	21.313
Financial Position £m (Surplus) / Deficit £m	(0.270)	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 £6.378m at month 7.

The month 7 surplus of £0.270m 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 7 was £56.850m with full year forecast costs totalling £124.687m. The full year forecast assumes a significant step up in expenditure in the final 5 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:

Table 4: Welsh Government COVID 19 Funding assumed at month 7 2021/22

	Month 7
	£m
COVID 19 Testing	(1.787)
COVID 19 Tracing	(7.357)
COVID 19 Vaccination	(8.639)
Extended Flu vaccination	(0.837)
Cleaning Standards	(0.431)
PPE	(2.622)
Continuing Care and Funded Nursing Care	(1.764)
Urgent and Emergency Care	(1.153)
COVID 19 Local Response	(27.926)
COVID 19 Recovery	(5.657)
COVID 19: Adferiad Programme - Long Covid Recovery	(0.222)
COVID 19: Recovery Of NHS Bonus Accrual	1.547
Sub Total COVID funding confirmed/assumed £m	(56.850)
NR Funding for Non Delivery of 2020/21 Recurrent Savings	(12.425)
Total COVID funding confirmed/assumed £m	(69.275)

The risk in the financial plan has been considerably reduced as the COVID 19 allocations have now been confirmed. Any resultant risk will however, need to be managed within confirmed allocations.

The UHB has a small operational surplus of £0.270m at Month 7 and Table 5 analyses the reported position between income, pay and non pay.

Table 5: Summary Financial Position for the period ended 31st October 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	(127.618)	(134.903)	0.316		0.316	(0.316)		(0.368)	(0.368)
Pay	59.489	60.602	2.501	(0.171)	2.330	(2.501)		(1.217)	(1.217)
Non Pay	72.219	78.292	4.416	(0.733)	3.683	(4.416)		1.485	1.485
Sub Total £m	4.089	3.992	7.232	(0.904)	6.329	(7.232)	0.000	(0.100)	(0.100)
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	4.089	3.992	7.232	(0.904)	6.329	(9.007)	1.775	(0.100)	(0.100)
Cumulative									
Income	(696.011)	(750.535)	2.838		2.838	(2.838)		(0.511)	(0.511)
Pay	416.768	434.769	25.300	(1.212)	24.088	(25.300)		(6.088)	(6.088)
Non Pay	482.134	518.388	28.713	(3.435)	25.278	(28.713)		6.329	6.329
Sub Total £m	202.892	202.622	56.851	(4.647)	52.204	(56.851)	0.000	(0.270)	(0.270)
COVID funding due to non delivery of 2020/21 recurrent Savings	0.000					(12.425)	12.425	0.000	0.000
Variance to Plan £m	202.892	202.622	56.851	(4.647)	52.204	(69.276)	12.425	(0.270)	(0.270)

Income

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

Table 6: Income Variance @ October 2021

Income	Gross Expenditure Due To COVID 19	Reductions in Planned Expenditure Due To COVID 19	Net Expenditure Due To COVID 19	Welsh Government COVID 19 Funding Assumed	Operational Variance (Fav)/Adv	Total Variance
	£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	0.079	0.000	0.079	(0.079)	(0.011)	(0.011)
Education & Training	0.000	0.000	0.000	0.000	(0.010)	(0.010)
Injury Cost Recovery Scheme (CRU) Income	0.000	0.000	0.000	0.000	0.026	0.026
NHS Patient Related Income	(0.122)	0.000	(0.122)	0.122	(0.114)	(0.114)
Other Operating Income	0.307	0.000	0.307	(0.307)	(0.272)	(0.272)
Overseas Patient Income	0.004	0.000	0.004	(0.004)	0.002	0.002
Private Patient Income	0.048	0.000	0.048	(0.048)	(0.010)	(0.010)
Research & Development	0.000	0.000	0.000	0.000	0.022	0.022
Variance to Plan £m	0.316	0.000	0.316	(0.316)	(0.368)	(0.368)
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	0.528	0.000	0.528	(0.528)	(0.047)	(0.047)
Education & Training	0.000	0.000	0.000	0.000	0.006	0.006
Injury Cost Recovery Scheme (CRU) Income	0.000	0.000	0.000	0.000	0.161	0.161
NHS Patient Related Income	(0.111)	0.000	(0.111)	0.111	(0.661)	(0.661)
Other Operating Income	2.009	0.000	2.009	(2.009)	0.055	0.055
Overseas Patient Income	0.022	0.000	0.022	(0.022)	(0.021)	(0.021)
Private Patient Income	0.389	0.000	0.389	(0.389)	0.037	0.037
Research & Development	0.000	0.000	0.000	0.000	(0.040)	(0.040)
Variance to Plan £m	2.838	0.000	2.838	(2.838)	(0.511)	(0.511)

The income position at month 7 is an operational underspend of £0.511m. The additional gross COVID 19 cost of £2.838m is matched by £2.838m of COVID 19 funding.

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

- £0.528m shortfall on accommodation and catering income as a result of a reduction in restaurant services;
- £2.009m deficit against Other Operating Income. The majority of the deficit (£1.679m) is a result of reduced General Dental Services activity leading to a loss of Dental Patient Charges income;
- £0.389m adverse variance against private patient income following the re-planning of non COVID activity.

The majority of the operational surplus reported against income in month relates to Other Operating Income recovery from the local authority.

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 @ October 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
	£m	£m	£m	£m	£m	£m
In Month						
Medical and Dental	0.175	0.000	0.175	(0.175)	0.098	0.098
Nursing (registered)	1.425	(0.171)	1.254	(1.425)	(0.465)	(0.465)
Nursing (unregistered)	0.629	0.000	0.629	(0.629)	0.064	0.064
Scientific, prof & technical	0.156	0.000	0.156	(0.156)	(0.364)	(0.364)
Additional clinical services	(0.156)	0.000	(0.156)	0.156	(0.122)	(0.122)
Management, admin & clerical	0.299	0.000	0.299	(0.299)	(0.225)	(0.225)
Other staff groups	(0.027)	0.000	(0.027)	0.027	(0.203)	(0.203)
Total £m	2.501	(0.171)	2.330	(2.501)	(1.217)	(1.217)
Cumulative						
Medical and Dental	4.964	0.000	4.964	(4.964)	0.944	0.944
Nursing (registered)	8.734	(1.212)	7.522	(8.734)	(2.900)	(2.900)
Nursing (unregistered)	4.840	0.000	4.840	(4.840)	1.518	1.518
Scientific, prof & technical	0.791	0.000	0.791	(0.791)	(1.719)	(1.719)
Additional clinical services	0.770	0.000	0.770	(0.770)	(1.068)	(1.068)
Management, admin & clerical	3.198	0.000	3.198	(3.198)	(1.122)	(1.122)
Other staff groups	2.003	0.000	2.003	(2.003)	(1.740)	(1.740)
Total £m	25.300	(1.212)	24.088	(25.300)	(6.088)	(6.088)

The pay position at month 7 is an operational underspend of £6.088m. The additional gross COVID 19 expenditure of £25.300m is matched by £25.300m 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 £7.934m and in the PCIC Clinical Board where additional costs of £7.993m 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 £1.217m reported against pay is higher than the trend reported in the first 6 months of the year. This is principally the result of a slowdown in the operational overspend in the Medicine Clinical Board in October alongside vacancies particularly in the PCIC, Specialist Services and Surgery 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 £1.678m 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.

Table 8: Non Pay Variance @ October 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
	£m	£m	£m	£m	£m	£m
In Month						
Drugs / Prescribing	0.303	0.000	0.303	(0.303)	0.056	0.056
Clinical services & supplies	0.350	(0.143)	0.207	(0.350)	0.602	0.602
General supplies & services	0.109	0.000	0.109	(0.109)	0.528	0.528
Establishment expenses	0.032	0.000	0.032	(0.032)	0.011	0.011
Premises & fixed plant	0.105	0.000	0.105	(0.105)	0.731	0.731
Continuing healthcare	0.247	0.000	0.247	(0.247)	0.124	0.124
Commissioned Services	0.081	(0.296)	(0.214)	(0.081)	(0.523)	(0.523)
Primary Care Contractors	0.837	(0.077)	0.760	(0.837)	(0.345)	(0.345)
Other non pay	2.351	(0.217)	2.134	(2.351)	0.302	0.302
Total £m	4.416	(0.733)	3.683	(4.416)	1.486	1.486
Cumulative						
Drugs / Prescribing	1.830	0.000	1.830	(1.830)	0.812	0.812
Clinical services & supplies	2.179	(1.574)	0.605	(2.179)	1.702	1.702
General supplies & services	2.622	0.000	2.622	(2.622)	1.275	1.275
Establishment expenses	0.313	0.000	0.313	(0.313)	0.213	0.213
Premises & fixed plant	3.113	0.000	3.113	(3.113)	1.977	1.977
Continuing healthcare	1.764	0.000	1.764	(1.764)	1.015	1.015
Commissioned Services	1.024	(0.540)	0.484	(1.024)	(1.288)	(1.288)
Primary Care Contractors	1.617	(0.689)	0.928	(1.617)	(0.633)	(0.633)
Other non pay	14.250	(0.632)	13.618	(14.250)	1.258	1.258
Total £m	28.713	(3.435)	25.278	(28.713)	6.329	6.329

There is an operational overspend of £6.329m on non pay budgets. The additional Gross COVID 19 expenditure of £28.713m is matched by £28.713m of COVID 19 funding.

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

£2.622m expenditure on general supplies and services primarily relating to PPE;

- £3.113m expenditure on Premises and Fixed Plant including £1.840m in relation to the mass vaccination centres, £0.657m in capital and estates and £0.099m relating to energy, utilities and rates at the Lakeside Surge Hospital;
- £14.250m 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 £3.435m 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 £6.329m operational overspend against non pay were as follows:

- £1.015m overspend against Continuing Healthcare as a result of pressures in the Mental Health Clinical Board where there is an operational overspend of £1.026m against continuing healthcare budgets;
- £1.977m adverse variance against premises and fixed plant where overspends are reported across all Clinical Boards. The in month overspend includes the impact of energy price increases in October.
- £1.702m 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 £124.687m and is summarised in table 9:

Table 9: Summary of Forecast COVID 19 Gross Expenditure

	Month 7 £m	Forecast Year-End Position £m
COVID 19 Testing	1.787	3.614
COVID 19 Tracing	7.357	15.837
COVID 19 Vaccination	8.639	14.372
Extended Flu vaccination	0.837	2.227
Cleaning Standards	0.431	2.009
PPE	2.622	4.792
Continuing Care and Funded Nursing Care	1.764	2.366
Urgent and Emergency Care	1.153	1.997
COVID 19 Local Response	27.926	49.935
COVID 19 Recovery	5.657	25.196
COVID 19: Adferiad Programme - Long Covid Recovery	0.222	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	0.000	0.826
Covid 19: Recovery Funding National schemes	0.000	0.747
COVID 19: Recovery Of NHS Bonus Accrual	(1.547)	(1.547)
COVID 19: Health Checks For People With a Learning Disability	0.000	0.085
COVID 19: Same Day Emergency Care	0.000	0.808
Gross Expenditure Due To COVID 19 £m	56.850	124.687

Forecast COVID 19 Funding

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The forecast funding for COVID 19 is £146.000m 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.

Table 10: Summary of Forecast COVID 19 Funding

	Month 7	Forecast Year-End Position
	£m	£m
COVID 19 Testing	(1.787)	(3.614)
COVID 19 Tracing	(7.357)	(15.837)
COVID 19 Vaccination	(8.639)	(14.372)
Extended Flu vaccination	(0.837)	(2.227)
Cleaning Standards	(0.431)	(2.009)
PPE	(2.622)	(4.792)
Continuing Care and Funded Nursing Care	(1.764)	(2.366)
Urgent and Emergency Care	(1.153)	(1.997)
COVID 19 Local Response	(27.926)	(49.935)
COVID 19 Recovery	(5.657)	(25.196)
COVID 19: Adferiad Programme - Long Covid Recovery	(0.222)	(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	0.000	(0.826)
Covid 19: Recovery Funding National schemes	0.000	(0.747)
COVID 19: Recovery Of NHS Bonus Accrual	1.547	1.547
COVID 19: Health Checks For People With a Learning Disability	0.000	(0.085)
COVID 19: Same Day Emergency Care	0.000	(0.808)
Sub Total COVID funding confirmed/assumed £m	(56.850)	(124.687)
NR Funding for Non Delivery of 2020/21 Recurrent Savings	(12.425)	(21.313)
Total COVID funding confirmed/assumed £m	(69.275)	(146.000)

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;
- The amount of funding for the pay increase on Covid Pay expenditure is now confirmed;
- 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 £4.6m at month 7 and forecast to reach £6.4m 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.

The full year gross COVID forecast moved in the month from £129.960m at month 6 to £124.687m at month 7. The reduction in forecast costs primarily relates to reductions in National Programme forecasts (COVID Vaccination, Tracing 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 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 included relate to urgent primary care centres and CAV 24/7. Confirmation of funding for CAV 24/7 is still outstanding.

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.

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 7 by Clinical Board is shown in Table 12.

Table 12: Financial Performance for the period ended 31st October 2021

	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
Clinical Board						
In Month						
All Wales Genomics Service	0.000	0.000	0.000	0.000	(0.009)	(0.009)
Capital Estates & Facilities	0.434	0.000	0.434	(0.434)	0.209	0.209
Children & Women	0.434	0.000	0.434	(0.434)	0.033	0.033
Clinical Diagnostics & Therapies	0.253	0.000	0.253	(0.253)	(0.111)	(0.111)
Surge Hospitals	0.000	0.000	0.000	0.000	0.001	0.001
Executives	0.506	0.000	0.506	(0.506)	0.075	0.075
Medicine	1.396	0.000	1.396	(1.396)	0.269	0.269
Mental Health	0.125	0.000	0.125	(0.125)	0.105	0.105
PCIC	3.739	(0.077)	3.662	(3.739)	(0.424)	(0.424)
Specialist	0.482	(0.259)	0.223	(0.482)	(0.339)	(0.339)
Surgery	0.674	(0.272)	0.402	(0.674)	(0.043)	(0.043)
SubTotal Delegated Position £m	8.042	(0.608)	7.434	(8.042)	(0.235)	(0.235)
Central Budgets	(0.810)	(0.296)	(1.106)	0.810	0.136	0.136
Total Variance pre COVID -19 Funding	7.232	(0.904)	6.329	(7.232)	(0.100)	(0.100)
Cumulative						
All Wales Genomics Service	0.000	0.000	0.000	0.000	(0.003)	(0.003)
Capital Estates & Facilities	2.649	0.000	2.649	(2.649)	0.021	0.021
Children & Women	1.835	0.000	1.835	(1.835)	0.281	0.281
Clinical Diagnostics & Therapies	1.578	0.000	1.578	(1.578)	0.074	0.074
Surge Hospitals	0.000	0.000	0.000	0.000	(0.010)	(0.010)
Executives	2.114	0.000	2.114	(2.114)	(0.382)	(0.382)
Medicine	9.166	0.000	9.166	(9.166)	2.491	2.491
Mental Health	1.341	0.000	1.341	(1.341)	0.872	0.872
PCIC	25.080	(0.689)	24.391	(25.080)	(1.039)	(1.039)
Specialist	3.470	(1.148)	2.322	(3.470)	(1.616)	(1.616)
Surgery	3.974	(2.270)	1.704	(3.974)	0.450	0.450
SubTotal Delegated Position £m	51.207	(4.107)	47.100	(51.207)	1.137	1.137
Central Budgets	5.643	(0.540)	5.103	(5.643)	(1.407)	(1.407)
Total Variance £m	56.851	(4.647)	52.204	(56.851)	(0.270)	(0.270)

Delegated budgets are £1.137m overspent for the 7 months to the end of October 2021, which is an improvement of £0.235m in month. The operational deficit of £1.137m against delegated budgets is offset by a £1.407m underspend against central budgets leaving a reported underspend of £0.270m at month 7.

Savings Programme

Delivery of the core financial plan includes a 2% (£16.0m) savings requirement. At month 7 £15.252m Green and Amber savings have been identified against the target which represents a step up of £0.285m in identified schemes in month. This leaves the UHB with a further £0.748m 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	15.252	(0.748)

Further progress will need to be made with a focus on recurrent schemes. The gap against the UHB's recurrent target closed from £4.450m to £4.374m in month.

Further analysis of the October 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 7	
		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	(124.7)	(124.7)	
Planned Operational Expenditure Cost Reduction Due To Covid-19	6.3	6.3	
COVID 19 Welsh Govt. Funding based on Q3/Q4 planning assumptions	124.7	124.7	
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	(6.3)	(6.3)	
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 £4.4m short on delivery.

Balance Sheet

The balance sheet at month 7 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 £32m since the start of the year. This largely relates to NHS receivables (circa £16m), Pooled funds due from Cardiff Council (circa £6.3m) and amounts due from the Welsh Risk Pool (circa £6m) in respect of clinical negligence. This is mainly a timing issue.

The value of Trade and other payables has decreased by around £19.4m since the start of the year. This mainly relates to a significant decrease in the levels of non NHS and capital creditors compared to the year end.

Cash Flow Forecast

The closing cash balance at the end of October, was £6.782m which is detailed in **Appendix 4**. The cash balance is higher than planned but is expected to move back to plan in month 8.

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 financial monitoring return. The amount identified reflects a reduction on the provisional request outlined at month 6, in relation to the recovery of the remaining NHS COVID bonus payment accrual which was actioned in month 7 of this year. The request is subject to review by Welsh Government.

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 outflow of cash 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 October which is just below the statutory target of 95%. Performance deteriorated marginally in month but is expected to continue to improve as the year progresses.

Capital Resource Limit (CRL)

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

Table 15: Progress against Capital Resource Limit @ October 2021

	£m
Planned Capital Expenditure at month 7	11.107
Actual net expenditure against CRL at month	7.289
Variance against planned Capital Expenditure at month 7	(3.818)

The year to date spend is slightly behind the original scheme forecast, which is due to estimated lead times being longer than expected. Notwithstanding this, the UHB has revised profiles which indicate that all schemes are expected to be deliverable within the year. Capital progress for the year to date is satisfactory as a number of larger schemes were approved in month 6 and month 7 (£7.6m) which are yet to fully commence.

The UHB had an approved capital resource limit of £41.501m in line with the latest CRL received from Welsh Government 5th November 2021 comprising of £15.171m discretionary funding and £26.330m 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 & 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 7 however, £7.6m recurrent schemes have been identified against the £12.000m recurrent element of the target. Further progress is required to find another £4.4m recurrent schemes in order to maintain the underlying position.

Following confirmation of COVID response costs funding, the UHB will need to manage all risks within the confirmed Welsh Government COVID allocations to deliver a year end balanced position.

Recommendation:

The Finance Committee is asked to:

- **NOTE** the reported underspend of £0.270m at month 7;
- **NOTE** the gross month 7 financial impact of COVID 19 is assessed at £56.850m 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 £146.000m 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;
- **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 £4.4m 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								

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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	1,204	100	1,304	159	-1
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	2,281	208	2,488	0	-66
Specialist Services	1,482	1,382	100	1,482	0	0
Surgical Services	1,689	1,377	0	1,377	0	311
Sub Total Clinical Boards £'000	12,000	10,845	408	11,252	159	747
Healthboard Wide	4,000	4,000	0	4,000	0	0
Total £'000	16,000	14,845	408	15,252	159	747

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	351	100	451	159	635
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	927	448	1,375	0	644
Specialist Services	1,235	985	100	1,085	0	150
Surgical Services	1,407	342	0	342	0	1,066
Sub Total Clinical Boards £'000	10,000	4,978	648	5,626	159	4,374
Healthboard Wide	2,000	2,000	0	2,000	0	0
Total £'000	12,000	6,978	648	7,626	159	4,374

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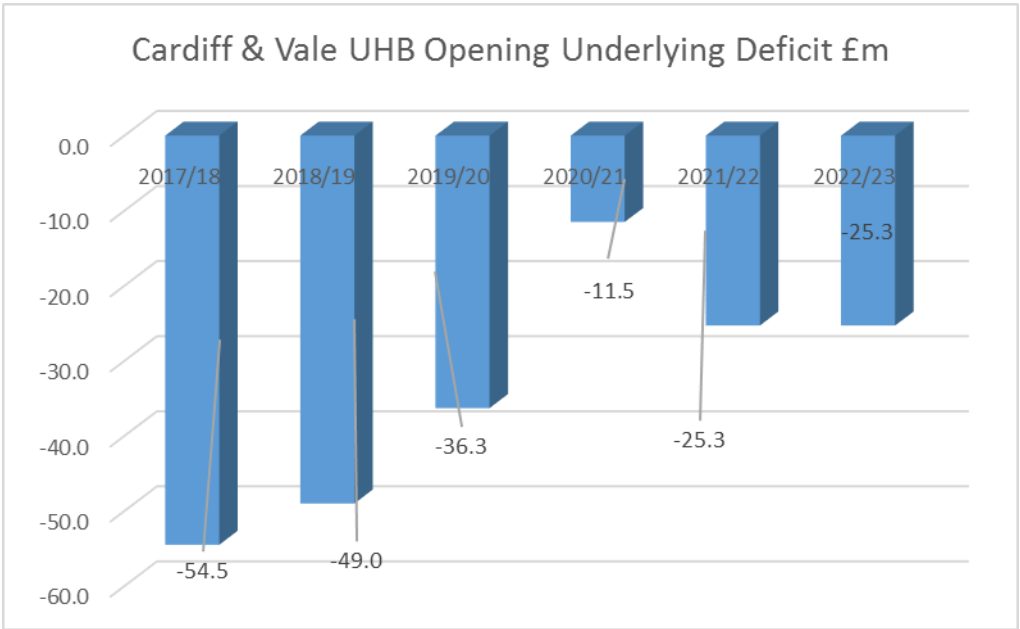
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Year on Year Movement in Cardiff & Vale UHB Underlying Deficit



Cardiff & Vale UHB Balance Sheet as at 31st October 2021

	Opening Balance 1 st April 2021	Closing Balance 31st October 2021
	£'000	£'000
Non-Current Assets		
Property, plant and equipment	742,355	757,147
Intangible assets	2,238	1,790
Trade and other receivables	6,649	16,069
Other financial assets		
Non-Current Assets sub total	751,242	775,006
Current Assets		
Inventories	16,684	18,343
Trade and other receivables	190,014	212,633
Other financial assets		
Cash and cash equivalents	3,637	6,782
Non-current assets classified as held for sale		
Current Assets sub total	210,335	237,758
TOTAL ASSETS	961,577	1,012,764
Current Liabilities		
Trade and other payables	219,106	199,877
Other financial liabilities	0	
Provisions	133,674	135,262
Current Liabilities sub total	352,780	335,139
NET ASSETS LESS CURRENT LIABILITIES	608,797	677,625
Non-Current Liabilities		
Trade and other payables	8,126	7,931
Other financial liabilities	0	
Provisions	10,514	13,217
Non-Current Liabilities sub total £'000s	18,640	21,148
TOTAL ASSETS EMPLOYED £'000s	590,157	656,477
FINANCED BY:		
Taxpayers' Equity		
General Fund	479,113	517,676
Revaluation Reserve	111,044	138,801
Total Taxpayers' Equity £'000s	590,157	656,477

CASHFLOW FORECAST AT THE END OF OCTOBER 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	78,360	104,465	101,253	118,193	76,313	1,149,079
WG Revenue Funding - Non Cash Limited (NCL)	1,195	1,590	1,320	1,320	810	1,235	905	1,040	1,175	1,175	1,175	543	13,483
WG Revenue Funding - Other (e.g. invoices)	2,787	1,285	1,319	1,674	2,642	1,327	1,437	1,576	1,285	1,576	2,729	4,465	24,100
WG Capital Funding - Cash Limit	7,750	2,500	1,000	2,500	3,855	4,485	2,670	2,010	2,610	3,000	3,000	6,121	41,501
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	44,869	49,051	44,252	36,297	46,581	501,078
Other - (Specify in narrative)	4,694	12,133	5,097	11,559	9,933	3,382	6,771	16,485	6,161	13,585	5,932	7,957	103,688
TOTAL RECEIPTS	158,749	155,010	149,865	159,426	133,711	147,559	145,378	144,339	164,747	164,840	167,326	142,179	1,833,129
PAYMENTS													
Primary Care Services : General Medical Services	5,287	4,770	8,512	5,705	4,577	6,907	4,920	4,820	7,624	4,754	4,754	7,624	70,254
Primary Care Services : Pharmacy Services	149	111	109	89	99	78	104	87	210	420	210	210	1,876
Primary Care Services : Prescribed Drugs & Appliances	16,063	4	8,617	16,449	3	8,645	7,479	8,304	16,200	0	8,100	8,100	97,964
Primary Care Services : General Dental Services	2,003	2,115	2,154	2,143	2,516	2,257	2,537	2,206	2,175	2,175	2,175	2,175	26,632
Non Cash Limited Payments	1,615	2,234	1,693	1,769	2,182	1,749	1,748	1,926	1,765	1,765	1,765	1,765	21,976
Salaries and Wages	57,573	65,877	62,686	56,243	57,310	60,951	61,105	57,682	57,973	57,744	58,431	58,423	711,997
Non Pay Expenditure	58,849	72,825	54,303	68,579	60,450	59,731	58,320	64,261	68,927	90,155	84,060	81,207	821,666
Capital Payment	10,624	2,666	3,316	2,989	2,666	2,012	2,107	3,000	3,000	3,000	3,000	6,323	44,705
Other items (Specify in narrative)	5,440	4,833	7,958	5,405	4,209	5,795	4,338	4,835	6,870	4,830	4,830	6,870	66,213
TOTAL PAYMENTS	157,602	155,434	149,348	159,371	134,013	148,126	142,657	147,121	164,744	164,843	167,326	172,697	1,863,283
Net cash inflow/outflow	1,147	(425)	516	55	(302)	(567)	2,721	(2,781)	3	(3)	1	(30,518)	
Balance b/f	3,637	4,784	4,359	4,875	4,931	4,628	4,062	6,782	4,001	4,004	4,000	4,001	
Balance c/f	4,784	4,359	4,875	4,931	4,628	4,062	6,782	4,001	4,004	4,000	4,001	(26,517)	

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11/24/2021 10:36:48

PROGRESS AGAINST CRL AS AT 31st OCTOBER 2021

Approved CRL issued November 7 th 2021 £'000s		41,501				
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 reprovision at Llandough	445	288	(157)	1,150	1,481	331
SARC's OBC Fees	354	216	(138)	390	390	0
Maelfa Wellbeing Hub	4,069	3,845	(224)	9,788	9,788	0
National Programmes – Fire	81	0	(81)	484	484	0
National Programmes – Infrastructure	325	175	(150)	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	42	(99)	1,021	1,021	0
National Programmes – Imaging	488	26	(462)	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	0	(300)	2,750	2,750	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	0	0	2,409	2,409	0
Digital Priorities Investment Fund for Wren Storage	0	0	0	556	556	0
0	0	0	0	0	0	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
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Sub Total	6,637	4,592	(2,045)	26,330	26,661	331
Discretionary:						
I.T.	138	38	(100)	1,500	1,500	0
Equipment	439	205	(234)	2,500	2,500	0
Statutory Compliance	31	(39)	(70)	2,800	2,800	0
Estates	3,862	3,684	(178)	8,371	9,620	1,249
Sub Total	4,470	3,888	(582)	15,171	16,420	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	11,107	7,289	(3,818)	41,501	41,501	0
PERFORMANCE AGAINST CRL (Under)/Over £'000s		(34,212)			0	

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

Background and current situation:

This report highlights the 2021/22 Finance Risk Register risk categorisation by severity of risk as at 24th November 2021. The detailed 2021/22 risk register is shown in Appendix 1.

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

2021/22 UHB Financial Risks at 24th November 2021

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

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

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

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:)

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

Emmerson Paul
11/24/2021 10:36:48

Recommendation:

The Finance Committee is asked to:

- **NOTE** the risks highlighted within the 2021/22 risk register

Shaping our Future Wellbeing Strategic Objectives

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

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

Five Ways of Working (Sustainable Development Principles) considered

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

Prevention		Long term		Integration		Collaboration		Involvement	
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	Nov-21	3	3	9	Dec-21	Management
Fin02/21	Finance	Jan-20	Deliver in year breakeven position. Budget pressures	Manage Director of Finance	5	4	20	The requirement to manage budget pressures clearly communicated to primary budget holders. Standing Financial Instructions set spending limits. Break even plans have been requested from all Clinical Boards. Progress to be reviewed through Performance meetings with Clinical Boards.	Reasonable assurance	4	3	12	Adequate but more Action Required	Plans to address overspending budgets in 2020/21 addressing the risk in 2021/22. Operational surplus at month 7 £0.270m.	Performance meetings with Clinical Borads.	Assistant Director of Finance	Nov-21	2	2	4	Dec-21	Management
Fin03/21	Finance	Jan-20	Deliver 2%% CIP £16m (1.5% recurrent)	Director of Finance	5	4	20	2% CIP target clearly communicated to budget holders. CIP tracker in place to monitor weekly progress across the organisation. Health Board Wide Schemes being led by Executive Directors Monthly Financial Clearance Meeting. Clinical Board Performance meetings.	Limited Assurance	5	4	20	Adequate but more Action Required	£15.252m savings identified as green or amber against target of £16m as at w/c 1st November 2021. £7.626m 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	Nov-21	3	3	9	Dec-21	Management
Fin04/21	Finance	Jan-20	Manage internal investments within draft £4m envelope	Director of Finance	4	3	12	When Internal investment plan agreed business cases to be approved through the Business Case Approval Group (BCAG)	Reasonable assurance	4	2	8	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	Nov-21	2	2	4	Dec-21	Management
Fin05/21	Finance	Jan-20	Commissioning Risks including block contracts	Director of Finance	4	3	12	Regular performance/LTA meetings with other providers/WHSSC and internal commisioning group.	Reasonable assurance	4	3	12	Adequate but more Action Required	Annual plan commisioner / provider sign off and agreement	None	Assistant Director of Finance	Nov-21	2	2	4	Dec-21	Management
Fin06/21	Finance	Feb-20	Winter pressures managed within available resources	Director of Finance	4	4	16	Winter plan for 2021/22 developed in partnership with Local Authorities and signed off by Management Executive.	Reasonable assurance	4	3	12	Adequate but more Action Required	None	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	Nov-21	2	2	4	Dec-21	Management
Fin07/21	Finance	Feb-20	COVID-19 Response	Director of Finance	4	4	16	Oversight arrangements in place at Board level and through the command structure. Expenditure Plans developing controlled through Management Executive and Directors of Operations.	Reasonable assurance	4	3	12	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 avaiable.	Assistant Director of Finance	Nov-21	2	2	4	Dec-21	Management
Fin08/21	Finance	Feb-20	COVID-19 Recovery	Director of Finance	4	4	16	Oversight arrangements in place at Board level and through the command structure. Expenditure Plans developing controlled through Management Executive and Directors of Operations.	Reasonable assurance	4	2	8	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	Nov-21	2	2	4	Dec-21	Management

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st completing the risk register

assessment, prior to them being added to the Risk Register

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

	Consequence score (severity levels) and examples of descriptors				
	1	2	3	4	5
Domains	Negligible	Minor	Moderate	Major	Catastrophic
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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11/24/2021 10:36:48

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

Emmerson, Paul
11/24/2021 10:36:48

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

Background and current situation:

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

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

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

The Terms of Reference were last approved by the Board in March 2021. They are now being presented with changes which were recommended within the action plan from the report to Board on the review of Capital – Procurement and Governance. The changes recommended were to expand the remit of the Finance Committee to monitor expenditure of capital schemes but specifically to:

- Approve Business Cases on behalf of the Board with a financial value >£500k
- Review and Monitor the Capital Programme

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

The Terms of Reference for the Finance Committee have been reviewed by the Director of Corporate Governance with the agreement of the Executive Director of Finance and the Chair of the Committee.

Recommendation:

The Finance Committee is asked to:

- Approve the changes to the Terms of Reference
- Recommend the changes to the Board for approval.

Emmerson Paul
11/24/2021 10:36:48

Shaping our Future Wellbeing Strategic Objectives

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

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

Five Ways of Working (Sustainable Development Principles) considered

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

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

~~Yes / No /~~ Not Applicable

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



Finance Committee

Terms of Reference

Reviewed by Finance Committee: 24th November 2021

Approved by Board : 25th November 2021

Emmerson, Paul
11/24/2021 10:36:48

1. Introduction

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

2. Constitution and Purpose

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

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

- Financial plans and monitoring including delivery of savings programmes
- Scrutiny and monitoring of Financial monthly performance
- Business Cases over £500k

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

3. Delegated Powers

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

- Review monthly Financial Report prior to submission to the Board
- Monitor, review and scrutinise Cost Reduction Programme and Financial Tracker System for Corporate and Clinical Boards
- Approve and monitor the IMTP financial plan and associated business cases over £500K on behalf of the Board
- Scrutinise the delegated budgets within the budget plan
- Receive assurances with regard to the progress and impact/pace of implementation of Health Boards Cost reduction Programmes/Savings Plan
- Seek assurance on the Financial Planning process and consider Financial Plan proposals
- Scrutinise financial performance and cash management against revenue budgets and statutory duties.
- Scrutinise submissions to be made in respect of revenue or capital funding and the service implications of such changes and ongoing monitoring of the Capital Programme.
- Monitor and review agreed dis-investments
- Review the Board's Scheme of Financial Delegation as and when necessary
- Receive reports arising from financial reviews, including performance and accountability reviews of Corporate and Clinical Boards
- Review the Financial Risk Register

4. Authority

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

Emmerson Paul
11/24/2021 10:36:48

- Employee (and all employees are directed to co-operate with any legitimate request made by the Committee)
- Other committee, sub-committee or group set up by the Board to assist in the delivery of its functions

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

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

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

5. Sub-Committees

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

6. Membership

Members

Chair: Independent member of the Board

Members: In addition to the Chair of the Committee a minimum of 2 other Independent member of the Board.

In attendance

Chief Executive
Executive Director of Finance
Chief Operating Officer
Executive Director of People and Culture
Executive Director of Strategic Planning
Executive Nurse Director
Director of Corporate Governance
Deputy Director of Finance

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

Member Appointments

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

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

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

Secretariat

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

Support to Committee Members

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

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

7. Committee Meetings

Quorum

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

Frequency of Meetings

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

Withdrawal of individuals in attendance

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

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

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

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

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

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

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

9. Reporting and Assurance Arrangements

The Committee Chair shall:

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

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

10. Applicability of Standing Orders to Committee Business

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

- Quorum

11. Review

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

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11/24/2021 10:36:48

Emmerson, Paul
11/24/2021 10:36:48

THE WELSH GOVERNMENT FINANCIAL COMMENTARY

FINANCIAL POSITION FOR THE SEVEN MONTH PERIOD ENDED 31st OCTOBER 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 7, the UHB is reporting an underspend of £0.270m against this plan. During the 7 months to the end of October the UHB incurred gross expenditure of £56.850m relating to the management of COVID 19, which is assumed to be offset by Welsh Government COVID 19 funding leaving an operating surplus of £0.270m.

The full year gross COVID forecast moved in the month from £129.960m at month 6 to £124.687m at month 7, primarily relating to reductions in National Programme forecasts (COVID Vaccination, Tracing and PPE) 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 7 financial position.

The response to the queries raised in the month 6 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 7 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 B 3 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 in 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 is reporting 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 £0.270m and reflects the analysis contained in the annual operating plan in Table A. The UHB is reporting an underspend of £0.270m for the year to date and a forecast of breakeven as shown in Table 2.

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

	Month 7 £m	Forecast Year-End Position £m
COVID 19 Additional Expenditure	56.850	124.687
Welsh Government COVID funding received / assumed	(56.850)	(124.687)
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	(12.425)	(21.313)
Operational position (Surplus) / Deficit	12.155	21.313
Financial Position £m (Surplus) / Deficit £m	(0.270)	0.000

- **Note. It is forecast that £6.378m of Reductions in Planned Expenditure due to COVID 19 will be available to offset in year operational pressures.**

The month 7 surplus of £0.270m, is an improvement of £0.100m on the month 6 position and is comprised of the following:

- (£12.425m) planned deficit funding (7/12th of £21.300m);
- £12.155m operational pressures including the underlying brought forward position.

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 month 7 was £56.850m with full year forecast costs totalling £124.687m.

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 7 and for the remainder of the year. **The expenditure reductions arising in planned care will be used to offset operational pressures including winter, operational, emergency care and systems resilience.**

PAY & AGENCY (TABLE B2)

The UHB recorded Agency costs of £1.773m in month primarily due to nursing pressures and this represents an increase of £0.083m from the £1.690m recorded in month 6. £1.415m of the costs recorded in October related to registered nursing and midwifery.

COVID 19 ANALYSIS (TABLE B3)

At month 7, Table B3 is projecting gross expenditure due to COVID-19 to be £124.687m. 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 7 £m	Forecast Year-End Position £m
COVID 19 Testing	1.787	3.614
COVID 19 Tracing	7.357	15.837
COVID 19 Vaccination	8.639	14.372
Extended Flu vaccination	0.837	2.227
Cleaning Standards	0.431	2.009
PPE	2.622	4.792
Continuing Care and Funded Nursing Care	1.764	2.366
Urgent and Emergency Care	1.153	1.997
COVID 19 Local Response	27.926	49.935
COVID 19 Recovery	5.657	25.196
COVID 19: Adferiad Programme - Long Covid Recovery	0.222	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	0.000	0.826
Covid 19: Recovery Funding National schemes	0.000	0.747
COVID 19: Recovery Of NHS Bonus Accrual	(1.547)	(1.547)
COVID 19: Health Checks For People With a Learning Disability	0.000	0.085
COVID 19: Same Day Emergency Care	0.000	0.808
Gross Expenditure Due To COVID 19 £m	56.850	124.687
Welsh Government COVID funding confirmed / assumed	(56.850)	(124.687)
COVID 19 Forecast Position (Surplus) / Deficit £m before ULD funding	0.000	0.000
NR Funding for Non Delivery of 2020/21 Recurrent Savings	(12.425)	(21.313)
COVID 19 Forecast Position (Surplus) / Deficit £m	(12.425)	(21.313)

This forecast includes assumed Welsh Government funding totaling £124.687m 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 7 £m	Forecast Year-End Position £m
COVID 19 Testing	(1.787)	(3.614)
COVID 19 Tracing	(7.357)	(15.837)
COVID 19 Vaccination	(8.639)	(14.372)
Extended Flu vaccination	(0.837)	(2.227)
Cleaning Standards	(0.431)	(2.009)
PPE	(2.622)	(4.792)
Continuing Care and Funded Nursing Care	(1.764)	(2.366)
Urgent and Emergency Care	(1.153)	(1.997)
COVID 19 Local Response	(27.926)	(49.935)
COVID 19 Recovery	(5.657)	(25.196)
COVID 19: Adferiad Programme - Long Covid Recovery	(0.222)	(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	0.000	(0.826)
Covid 19: Recovery Funding National schemes	0.000	(0.747)
COVID 19: Recovery Of NHS Bonus Accrual	1.547	1.547
COVID 19: Health Checks For People With a Learning Disability	0.000	(0.085)
COVID 19: Same Day Emergency Care	0.000	(0.808)
Sub Total COVID funding confirmed/assumed £m	(56.850)	(124.687)
NR Funding for Non Delivery of 2020/21 Recurrent Savings	(12.425)	(21.313)
Total COVID funding confirmed/assumed £m	(69.275)	(146.000)

It is forecast that £6.378m 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 to £6.378m at month 7 and the UHB is currently assuming that the full amount will be required to mitigate risks against full delivery of the 2021/22 savings programme and other operational pressures, including the management of winter, operational pressures, emergency care and system resilience.

The full year gross COVID forecast moved in the month from £129.960m at month 6 to £124.687m at month 7, primarily relating to reductions in National

Programme forecasts (COVID Vaccination, Tracing and PPE) and recovery of the NHS bonus accrual.

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 £0.800m
- 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 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 £6.378m 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. Progress however, has been difficult of late due to the unprecedented pressures in unscheduled care.

Financial Risks and 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.

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

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

Delivery of the core financial plan includes a 2% (£16.0m) savings requirement. At month 7, £15.229m 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 £0.771m 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	15.229	(0.771)

Further progress will need to be made with a focus on recurrent schemes. The gap against the UHB's recurrent target closed from £4.728m to £4.432m in month.

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 UHB PFI schemes under International Financial Reporting Standards (IFRS). The UHB is assuming that Welsh Government will continue to provide resource cover for this.

BALANCE SHEET - STATEMENT OF FINANCIAL POSITION (TABLE F)

The opening balances at the beginning of April 2020 reflect the closing balances in the 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 £32m since the start of the year. This relates to NHS receivables (circa £16m), amounts due from Cardiff Council (Pooled funds - £6.3m) and amounts due from the Welsh Risk Pool (circa £6m) in respect of clinical negligence. The overall carrying value of debtors has increased by £10.1m in month, primarily relating to the above-mentioned Cardiff Council invoice.

The value of Trade and other payables has fallen by around £19.4m since the start of the year. This mainly relates to a significant decrease in the levels of Non NHS creditors and capital creditors where the majority of the significant year-end balance has now been settled.

The forecast balance sheet reflects the UHB's August non cash estimates which will be updated in next months Financial Monitoring Returns.

CASH FLOW (TABLE G)

The closing cash balance at the end of October was £6.782m, which is higher than planned but is expected to realign in M8.

The UHB is predicting a cash deficit of £26.517m at the end of 2021/22. This reflects a reduction of £1.547m on the request outlined at month 6, in relation to the recovery of the remaining NHS COVID bonus payment which was actioned in month 7 of this year. 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, 17.5% has been expended to date, a number of larger schemes were approved in M6/7 (£7.6m) which are yet to commence fully.

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 5th November, 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 31st October, 2021, eleven invoices raised by the UHB against other Welsh NHS bodies had been outstanding for more than 17 weeks. One has since been paid, one cancelled, one confirmed to be cancelled and four confirmed to be on payment runs. The remaining four have been chased.

Due to the high number of invoices again outstanding over 17 weeks, additional steps are being put in place to ensure NHS debt is chased earlier.

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 24th November 2021 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 7 months to the end of October is a surplus of £0.270m 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.



.....
PROFESSOR STUART WALKER
CHIEF EXECUTIVE

11th November 2021



.....
CATHERINE PHILLIPS
EXECUTIVE DIRECTOR OF
FINANCE

11th November 2021

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Line 14 should reflect the corresponding amounts included within the latest IMTP/AOP submission to WG
Lines 1 - 14 should not be adjusted after Month 1

	In Year Effect	Non Recurring	Recurring	FYE of Recurring
	£'000	£'000	£'000	£'000
1 Underlying Position b/fwd from Previous Year - must agree to M12 MMR (Deficit - Negative Value)	-25,313	0	-25,313	-25,313
2 Planned New Expenditure (Non Covid-19) (Negative Value)	-33,575	-48	-33,527	-33,527
3 Planned Expenditure For Covid-19 (Negative Value)	-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	6,794	5,544	5,897
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	28,279	-28,279	-25,263
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	-40	0	-40	-104
22 Additional In Year Identified Savings - Forecast	2,419	1,014	1,404	1,493
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)	5,900	5,900		
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)	-5,900	-5,900		
27 In Year Expenditure Cost Reduction Due To Covid-19 (Positive Value)	6,378	6,378		
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	4,432
32 In Year Operational Pressures in addition to Savings Delivery	-5,569	-5,569		
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	30,133	-30,133	-25,313

	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	YTD	In Year Effect
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
1	-2,109	-2,109	-2,109	-2,109	-2,109	-2,109	-2,109	-2,109	-2,109	-2,109	-2,109	-2,109	-14,766	-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	-18,926	-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	-66,424	-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	9,626	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	78,857	140,100
6	423	423	423	423	423	423	423	423	423	423	423	423	2,960	5,075
7	464	390	-802	-561	-105	-132	-102	-91	-98	-97	0	1,134	-849	0
8	491	545	1,734	1,553	1,030	1,056	1,026	1,015	1,022	1,021	924	921	7,434	12,338
9	13	30	34	35	35	35	34	34	34	34	34	34	216	386
10													0	0
11													0	0
12													0	0
13	273	273	273	273	273	273	273	273	273	273	273	273	1,910	3,275
14	-1,775	1,775	0	60	-7	-7	-8	-8	-8	-8	-8	-8	39	0
15	-273	-273	-273	-273	-273	-273	-273	-273	-273	-273	-273	-273	-1,910	-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	49	86
20	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	0	0	0	4	2	-9	-6	-6	-6	-6	-6	-6	-10	-40
22	0	0	45	141	487	210	364	233	233	234	234	237	1,248	2,419
23													0	0
24	1,776	-1,776	0	0	-2,850	-2,851	-3,874	2,307	3,021	3,391	3,374	3,382	-9,574	5,900
25													0	0
26	0	0	0	0	2,850	2,851	3,874	-2,307	-3,021	-3,391	-3,374	-3,382	9,574	-5,900
27	661	516	970	415	612	571	901	377	478	292	293	292	4,645	6,378
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	-466	-567	-247	-248	-249	-3,792	-5,569
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	-135	-135	0	0	0	270	0

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Table A2 - Overview Of Key Risks & Opportunities		FORECAST YEAR END	
		£'000	Likelihood
	Opportunities to achieve IMTP/AOP (positive values)		
1	Red Pipeline schemes (inc AG & IG)		
2	Potential Cost Reduction		
3	Total Opportunities to achieve IMTP/AOP	0	
	Risks (negative values)		
4	Under delivery of Amber Schemes included in Outturn via Tracker		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	(5,600)	Medium
13	Savings Delivery	(700)	Medium
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26	Total Risks	(6,300)	
	Further Opportunities (positive values)		
27	Planned Expenditure reductions	6,300	Low
28			
29			
30			
31			
32			
33			
34	Total Further Opportunities	6,300	
35	Current Reported Forecast Outturn	0	
36	IMTP / AOP Outturn Scenario	0	
37	Worst Case Outturn Scenario	0	
38	Best Case Outturn Scenario	6,300	

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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	106	106	106	106	569	1,097
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	128	128	128	128	650	1,289
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)	27	27	27	27	98	234
8	Allied Health Professionals	10	1	6	16	3	8	8	7	7	7	7	52	87
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	268	268	268	268	1,368	2,707
13	Primary Care Contractor (excluding drugs)	0	0	0	0	43	31	19	17	20	20	20	93	190
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	67	67	86	86	326	717
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	85	87	106	104	418	907
27	TOTAL TESTING EXPENDITURE	243	183	364	283	266	233	214	353	355	374	372	1,787	3,614
28	PLANNED TESTING EXPENDITURE (In Opening Plan)	243	183	364	283	332	332	332	332	332	332	332	2,070	3,729
29	MOVEMENT FROM OPENING PLANNED TESTING EXPENDITURE	0	0	0	0	66	99	118	(21)	(23)	(42)	(42)	283	115
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	1,696	1,696	1,696	1,696	7,357	15,837
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	1,696	1,696	1,696	1,696	7,357	15,837
55	TOTAL TRACING EXPENDITURE	1,016	956	946	998	1,186	1,081	1,174	1,696	1,696	1,696	1,696	7,357	15,837
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	9,004	17,484
57	MOVEMENT FROM OPENING PLANNED TRACING EXPENDITURE	0	0	0	0	510	615	522	0	0	0	0	1,647	1,647

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	382	382	376	376	376	1,685	3,578
60	Medical & Dental	11	9	10	11	11	27	5	0	0	0	0	0	84	84
61	Nursing & Midwifery Registered	213	340	279	194	206	240	252	225	208	199	199	199	1,724	2,755
62	Prof Scientific & Technical	9	19	7	9	4	1	2	52	52	52	52	52	52	313
63	Additional Clinical Services	242	293	227	225	158	154	113	165	165	165	165	165	1,412	2,236
64	Allied Health Professionals	0	0	1	3	1	31	0	0	0	0	0	0	36	36
65	Healthcare Scientists	7	2	4	1	1	0	2	0	0	0	0	0	18	18
66	Estates & Ancillary	42	31	26	25	22	(22)	0	2	2	2	2	2	123	133
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	826	809	795	795	795	5,135	9,153
69	Primary Care Contractor (excluding drugs)	391	123	69	0	7	4	121	41	0	0	0	0	715	755
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)	264	164	147	113	113	1,840	2,640
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	157	157	157	157	157	950	1,734
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	461	321	304	269	269	3,504	5,129
83	TOTAL MASS COVID-19 VACC EXPENDITURE	1,580	1,344	1,317	1,205	1,319	1,052	822	1,287	1,130	1,098	1,064	1,064	8,639	14,282
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	10,234	16,773
85	MOVEMENT FROM OPENING PLANNED MASS COVID-19 VACC EXPENDITURE	0	0	0	0	619	367	608	79	198	206	206	206	1,595	2,491
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	3	3	3	3	3	0	13
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	16	16	16	16	16	18	98
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	9	9	9	9	9	3	48
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	28	28	28	28	28	21	159
97	Primary Care Contractor (excluding drugs)	0	0	0	0	0	0	673	456	145	88	74	21	673	1,456
98	Primary Care - Drugs	0	0	0	0	0	0	89	89	89	89	89	89	89	533
99	Secondary Care - Drugs	0	0	0	0	0	0	54	0	0	0	0	0	54	54
100	Provider - Non Pay (Clinical & General Supplies, Rent, Rates, Equipment etc) Exclude PPE - see A7	0	0	0	0	0	0	0	5	5	5	5	5	0	25
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	549	239	181	168	115	816	2,068
111	TOTAL EXTENDED FLU VACC EXPENDITURE	0	0	0	0	0	0	837	577	266	209	196	142	837	2,227
112	PLANNED EXTENDED FLU VACC EXPENDITURE (In Opening Plan)	0	0	0	0	0	91	583	496	165	98	84	21	673	1,536
113	MOVEMENT FROM OPENING PLANNED EXTENDED FLU VACC EXPENDITURE	0	0	0	0	0	91	(255)	(81)	(101)	(111)	(111)	(121)	(164)	(691)
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	4	4	4	4	4	37	57
116	Medical & Dental	0	0	39	34	44	47	22	45	45	45	45	45	186	412
117	Nursing & Midwifery Registered	0	245	141	128	111	149	149	130	130	130	130	130	923	1,574
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	110	110	110	110	110	718	1,267
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	35	46	36	35	44	278	474
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	324	334	325	324	333	2,143	3,783
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	7	7	7	7	7	47	81
128	Provider - Non Pay (Clinical & General Supplies, Rent, Rates, Equipment etc) Exclude PPE - see A7	0	131	35	44	47	54	94	72	77	78	53	54	406	741
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
133	Other Private & Voluntary Sector	0	0	0	0	0	0	0	0	0	0	0	0	0	0

134	Joint Financing and Other (includes Local Authority)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
135	Joint Financing and Other - (Compensation for Consequential Losses)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
136	Other (only use with WG agreement & state SoCNE/I line ref)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
137		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
138		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
139		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
140	Sub total Field Hospital / Surge Non Pay	0	144	41	50	53	62	103	79	84	85	59	61	453	821	
141	TOTAL FIELD HOSPITAL / SURGE EXPENDITURE	0	656	421	348	335	409	427	403	419	410	384	393	2,596	4,605	
142	PLANNED FIELD HOSPITAL / SURGE EXPENDITURE (In Opening Plan)	0	656	421	348	357	365	359	360	373	364	339	348	2,507	4,290	
143	MOVEMENT FROM OPENING PLANNED FIELD HOSPITAL / SURGE EXPENDITURE	0	0	0	0	22	(43)	(68)	(44)	(46)	(46)	(45)	(45)	(90)	(315)	
A6	Cleaning Standards (Additional costs due to C19) enter as positive value - actual/forecast															
144	Provider Pay (Establishment, Temp & Agency)															
145	Administrative, Clerical & Board Members	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
146	Medical & Dental	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
147	Nursing & Midwifery Registered	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
148	Prof Scientific & Technical	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
149	Additional Clinical Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
150	Allied Health Professionals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
151	Healthcare Scientists	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
152	Estates & Ancillary	155	(48)	83	51	60	73	56	231	270	309	330	342	430	1,914	
153	Students	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
154	Sub total Cleaning Standards Provider Pay	155	(48)	83	51	60	73	56	231	270	309	330	342	430	1,914	
155	Primary Care Contractor (excluding drugs)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
156	Primary Care - Drugs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
157	Secondary Care - Drugs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
158	Provider - Non Pay (Clinical & General Supplies, Rent, Rates, Equipment etc) Exclude PPE - see A7	0	0	0	0	1	0	0	26	26	24	9	9	1	95	
159	Healthcare Services Provided by Other NHS Bodies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
160	Non Healthcare Services Provided by Other NHS Bodies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
161	Continuing Care and Funded Nursing Care	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
162	Other Private & Voluntary Sector	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
163	Joint Financing and Other (includes Local Authority)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
164	Other (only use with WG agreement & state SoCNE/I line ref)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
165		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
166		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
167		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
168	Sub total Cleaning Standards Non Pay	0	0	0	0	1	0	0	26	26	24	9	9	1	95	
169	TOTAL CLEANING STANDARDS EXPENDITURE	155	(48)	83	51	61	73	56	257	296	333	340	351	431	2,009	
170	PLANNED CLEANING STANDARDS EXPENDITURE (In Opening Plan)	155	(48)	83	51	366	372	372	372	372	372	372	372	1,351	3,211	
171	MOVEMENT FROM OPENING PLANNED CLEANING STANDARDS EXPENDITURE	0	0	0	0	305	299	316	115	76	39	33	21	920	1,202	

Emmerson, Paul
11/24/2021 10:36:48

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)	527	536	539	539	539	880 3,559
174	Medical & Dental	790	831	726	766	604	832	166	1,400	1,450	1,516	1,533	1,542	4,715 12,158
175	Nursing & Midwifery Registered	1,183	607	701	636	753	809	1,042	1,445	1,520	1,541	1,549	1,551	5,731 13,337
176	Prof Scientific & Technical	52	53	46	114	79	149	121	295	325	323	317	346	616 2,222
177	Additional Clinical Services	524	423	460	394	571	527	203	652	710	746	746	760	3,102 6,716
178	Allied Health Professionals	222	31	79	74	75	122	361	234	327	340	348	336	963 2,549
179	Healthcare Scientists	1	1	1	62	5	15	30	49	48	48	48	48	115 356
180	Estates & Ancillary	205	80	(13)	82	86	132	(281)	115	138	116	116	136	290 911
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/I line ref)	0	13	40	0	0	0	0	0	0	0	0	0	53 53
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	4,718	5,054	5,169	5,197	5,258	16,466 41,862
187	Primary Care Contractor (excluding drugs)	315	233	(491)	13	22	13	24	200	211	307	308	310	128 1,464
188	Primary Care Contractor (excluding drugs) - Costs as a result of lost GDS Income	0	0	773	211	214	221	253	246	259	251	244	237	1,673 2,910
189	Primary Care - Drugs	337	289	165	38	76	169	63	63	63	63	63	63	1,137 1,450
190	Secondary Care - Drugs	57	45	43	61	152	58	84	81	75	89	89	88	500 923
191	Provider - Non Pay (Clinical & General Supplies, Rent, Rates, Equipment etc) Exclude PPE - see separate line	481	427	890	978	386	424	503	1,422	1,577	1,599	1,581	1,635	4,090 11,904
192	Provider - Non Pay - PPE	379	373	721	416	636	(11)	109	434	434	434	434	434	2,622 4,792
193	Healthcare Services Provided by Other NHS Bodies	111	56	9	64	(52)	(100)	(11)	0	0	0	0	0	77 77
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	139	139	139	139	139	514 1,209
197	Continuing Care and Funded Nursing Care	249	249	249	262	255	253	247	192	156	121	85	49	1,764 2,366
198	Other Private & Voluntary Sector	569	655	782	915	952	742	830	996	1,317	1,385	1,121	1,051	5,445 11,315
199	Other Private & Voluntary Sector - Private Hospital Providers	200	183	67	86	72	127	50	208	208	208	208	223	785 1,840
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/I 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	3,982	4,438	4,595	4,271	4,228	18,736 40,250
207	TOTAL OTHER C-19 EXPENDITURE	5,831	4,743	5,368	5,295	5,237	5,028	3,699	8,700	9,492	9,765	9,467	9,486	35,202 82,112
208	PLANNED OTHER C-19 EXPENDITURE (In Opening Plan)	5,831	4,743	5,368	5,295	5,566	6,451	6,332	6,345	6,368	6,328	6,051	6,086	40,586 71,763
209	MOVEMENT FROM OPENING PLANNED OTHER C-19 EXPENDITURE	0	0	0	0	1,328	1,423	2,633	(2,355)	(3,124)	(3,437)	(3,417)	(3,400)	5,384 (10,349)
210	TOTAL ADDITIONAL EXPENDITURE DUE TO COVID	8,825	7,835	8,499	8,180	8,405	7,875	7,231	13,273	13,654	13,885	13,518	13,507	56,850 124,687
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	66,424 118,787
212	MOVEMENT FROM OPENING PLANNED ADDITIONAL COVID EXPENDITURE	0	0	0	0	2,850	2,851	3,874	(2,307)	(3,021)	(3,391)	(3,374)	(3,382)	9,574 (5,900)

Emmerson, Paul
11/24/2021 10:36:48

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
Enter as Positive values														
213 Non Delivery of Savings (due to C19) - Actual/Forecast														
214 Non Delivery of Finalised (M1) Savings	0	0	0	0	0	0	0	0	0	0	0	0	0	0
215 Non finalisation of Planning Assumptions (savings) at M1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
216 Non Delivery of Finalised (M1) Net Income Generation Schemes - Actual/Forecast	0	0	0	0	0	0	0	0	0	0	0	0	0	0
217 TOTAL NON DELIVERY OF SAVINGS/NET INCOME GENERATION DUE TO COVID	0	0	0	0	0	0	0	0	0	0	0	0	0	0

C - In Year Operational Expenditure Cost Reduction Due To C19

	1	2	3	4	5	6	7	8	9	10	11	12		
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total YTD	Forecast year-end position
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Enter as Negative values														
218 Expenditure Reductions (due to C19) - Actual/Forecast														
219 Reduction of non pay costs due to reduced elective activity	(234)	(284)	(234)	(611)	(149)	(334)	(360)	(129)	(229)	(119)	(119)	(119)	(2,206)	(2,921)
220 Reduction of outsourcing costs due to reduced planned activity	0	0	(481)	481	0	0	0	0	0	0	0	0	0	0
221 WHSSC C-19 Slippage (as advised by WHSSC)	(31)	(29)	(37)	111	(88)	74	(165)	3	2	3	2	2	(165)	(153)
222 Other (please specify): Bed closures due to social distancing	(134)	(144)	(100)	(198)	(227)	(238)	(170)	(150)	(150)	(100)	(100)	(100)	(1,211)	(1,811)
223 Cross-border Non-Contracted Activity (NCA)	(87)	8	(33)	(103)	(53)	22	(129)	(53)	(53)	(54)	(54)	(53)	(375)	(642)
224 Reduced GDS Contracts	(175)	(67)	(85)	(95)	(95)	(95)	(77)	(48)	(48)	(22)	(22)	(22)	(688)	(851)
225	0	0	0	0	0	0	0	0	0	0	0	0	0	0
226	0	0	0	0	0	0	0	0	0	0	0	0	0	0
227	0	0	0	0	0	0	0	0	0	0	0	0	0	0
228 TOTAL EXPENDITURE REDUCTION	(661)	(516)	(970)	(415)	(612)	(571)	(901)	(377)	(478)	(292)	(293)	(292)	(4,645)	(6,378)

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
Enter as Negative values														
229 Slippage on Planned Investments/Repurposing of Developmental Initiatives (due to C19) - Actual/Forecast														
230	0	0	0	0	0	0	0	0	0	0	0	0	0	0
231	0	0	0	0	0	0	0	0	0	0	0	0	0	0
232	0	0	0	0	0	0	0	0	0	0	0	0	0	0
233	0	0	0	0	0	0	0	0	0	0	0	0	0	0
234	0	0	0	0	0	0	0	0	0	0	0	0	0	0
235	0	0	0	0	0	0	0	0	0	0	0	0	0	0
236	0	0	0	0	0	0	0	0	0	0	0	0	0	0
237	0	0	0	0	0	0	0	0	0	0	0	0	0	0
238	0	0	0	0	0	0	0	0	0	0	0	0	0	0
239 TOTAL RELEASE/REPURPOSING OF PLANNED INVESTMENTS/DEVELOPMENT INITIATIVES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
240 ACTUAL / FORECAST - EXPENDITURE IMPACT DUE TO COVID-19	8,164	7,319	7,530	7,765	7,793	7,304	6,330	12,896	13,176	13,593	13,225	13,215	52,204	118,309

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
Enter as Positive values														
241 PLANNED WG FUNDING FOR COVID-19	8,825	11,387	10,276	9,956	13,030	12,502	12,880	12,743	12,409	12,270	11,920	11,901	78,857	140,100
242 MOVEMENTS FROM OPENING PLANNED WG FUNDING FOR COVID-19	1,776	(1,776)	0	0	(2,850)	(2,851)	(3,874)	2,307	3,021	3,391	3,374	3,382	(9,574)	5,900
243 TOTAL ACTUAL / FORECAST WG FUNDING FOR COVID-19	10,601	9,611	10,276	9,956	10,181	9,651	9,007	15,049	15,430	15,661	15,294	15,283	69,282	146,000
244 ACTUAL / FORECAST NET IMPACT ON OVERALL FINANCIAL POSITION DUE TO COVID-19	2,437	2,292	2,746	2,191	2,388	2,347	2,677	2,153	2,254	2,068	2,069	2,068	17,078	27,691

Emmerson, Paul
11/24/2021 10:36:48

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 £'000
			Apr £'000	May £'000	Jun £'000	Jul £'000	Aug £'000	Sep £'000	Oct £'000	Nov £'000	Dec £'000	Jan £'000	Feb £'000	Mar £'000			YTD variance as %age of YTD	Green £'000	Amber £'000	non recurring £'000	recurring £'000	
1	CHC and Funded Nursing Care	Budget/Plan	8	8	21	21	21	21	21	21	21	21	21	21	122	227		227	0			
2		Actual/F'cast	8	8	21	21	21	21	158	41	41	41	41	41	258	461	56.04%	461	0	361	100	100
3		Variance	0	0	0	0	0	0	137	20	20	20	20	20	137	234	112.04%	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	139	310		310	0			
8		Actual/F'cast	14	16	17	36	26	26	41	41	41	41	41	44	177	385	45.97%	385	0	40	345	345
9		Variance	0	0	0	17	7	7	7	7	7	7	7	9	38	75	27.10%	75	0			
10	Non Pay	Budget/Plan	313	342	1,372	1,307	842	879	843	832	839	839	742	739	5,898	9,888		9,888	0			
11		Actual/F'cast	313	342	1,417	1,398	1,275	1,031	1,012	987	994	995	898	895	6,788	11,557	58.73%	11,557	0	5,720	5,837	6,211
12		Variance	0	0	45	91	433	152	169	155	155	156	156	156	890	1,669	15.09%	1,669	0			
13	Pay	Budget/Plan	155	179	243	205	148	137	128	128	128	127	127	127	1,196	1,833		1,833	0			
14		Actual/F'cast	155	179	243	242	197	180	174	174	174	172	172	173	1,370	2,234	61.29%	2,234	0	1,607	627	630
15		Variance	0	0	0	37	49	43	45	45	45	45	45	46	174	401	14.54%	401	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	7,434	12,338		12,338	0			
20		Actual/F'cast	491	545	1,779	1,698	1,519	1,258	1,384	1,242	1,249	1,249	1,152	1,151	8,673	14,717	58.93%	14,717	0	7,808	6,909	7,286
21		Variance	0	0	45	145	489	201	358	227	227	228	228	230	1,238	2,379	16.66%	2,379	0			
22	Variance in month		0.00%	0.00%	2.60%	9.34%	47.46%	19.05%	34.91%	22.39%	22.23%	22.31%	24.66%	25.01%	16.66%							
23	In month achievement against FY forecast		3.33%	3.70%	12.09%	11.53%	10.32%	8.55%	9.41%	8.44%	8.49%	8.49%	7.83%	7.82%								

Emmerson, Paul
11/24/2021 10:36:48

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 YTD variance as %age of YTD Budget/Plan	Assessment		Full In-Year forecast		Full-Year Effect of Recurring Savings £'000
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar				Green	Amber	non recurring	recurring	
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000				£'000	£'000	£'000	£'000	
1	Changes in Staffing	Budget/Plan	107	113	125	63	58	58	58	58	58	58	58	581	870		870	0			
2	Establishment	Actual/F'cast	107	113	125	67	60	60	60	60	60	60	60	590	887	66.46%	887	0	662	226	229
3		Variance	0	0	0	3	2	2	2	2	2	2	2	8	17	1.46%	17	0			
4	Variable Pay	Budget/Plan	29	44	67	100	48	37	35	35	35	35	35	360	534		534	0			
5		Actual/F'cast	29	44	67	124	51	68	69	69	68	68	68	450	792	56.87%	792	0	569	223	223
6		Variance	0	0	0	24	3	30	33	33	33	33	34	91	258	25.27%	258	0			
7	Locum	Budget/Plan	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
9		Variance	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			
11		Actual/F'cast	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			
13	Changes in Bank Staff	Budget/Plan	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
15		Variance	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	255	428		428	0		
17		Actual/F'cast	19	23	52	52	86	53	45	45	45	45	45	45	329	555	59.34%	555	0	377	178
18		Variance	0	0	0	10	44	10	10	10	10	10	10	10	74	127	29.22%	127	0		
19	Total	Budget/Plan	155	179	243	205	148	137	128	128	128	127	127	1,196	1,833		1,833	0			
20		Actual/F'cast	155	179	243	242	197	180	174	174	174	172	172	1,370	2,234	61.29%	2,234	0	1,607	627	630
21		Variance	0	0	0	37	49	43	45	45	45	45	45	46	174	401	14.54%	401	0		

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

Month		1	2	3	4	5	6	7	8	9	10	11	12	Total YTD	Full-year forecast	YTD as %age of FY YTD variance as %age of YTD Budget/Plan	Assessment		Full In-Year forecast		Full-Year Effect of Recurring Savings £'000
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar				Green	Amber	non recurring	recurring	
		£'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			
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
3		Variance	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			
5		Actual/F'cast	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			
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			
8		Actual/F'cast	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			
10	Other (Please Specify)	Budget/Plan	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
12		Variance	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			
14		Actual/F'cast	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			

This Table is currently showing 0 errors

Table C3 - Tracker

	E'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	7,434	12,336	6,794	5,544	353	5,897
	Month 1 - Actual/Forecast	491	545	1,734	1,556	1,032	1,047	1,020	1,009	1,016	1,015	918	915	7,425	12,296	6,794	5,505	289	5,793
	Variance	0	0	0	4	2	(9)	(6)	(6)	(6)	(6)	(6)	(6)	(10)	(40)	0	(40)	(64)	(104)
	In Year - Plan	0	0	47	142	487	210	378	235	235	236	236	236	1,264	2,442	1,037	1,404	92	1,496
	In Year - Actual/Forecast	0	0	45	141	487	210	364	233	233	234	234	237	1,248	2,419	1,014	1,404	89	1,493
	Variance	0	0	(2)	(1)	0	0	(13)	(2)	(2)	(2)	(2)	1	(16)	(23)	(23)	(0)	(3)	(3)
	Total Plan	491	545	1,780	1,695	1,517	1,267	1,404	1,250	1,257	1,257	1,160	1,157	8,698	14,780	7,831	6,949	444	7,393
	Total Actual/Forecast	491	545	1,779	1,698	1,519	1,258	1,384	1,242	1,249	1,249	1,152	1,151	8,673	14,717	7,808	6,909	378	7,286
	Total Variance	0	0	(2)	(3)	2	(9)	(19)	(8)	(8)	(8)	(8)	(6)	(26)	(63)	(23)	(40)	(67)	(107)
Net Income Generation	Month 1 - Plan	13	30	34	35	35	35	34	34	34	34	34	34	216	386	220	166	0	166
	Month 1 - Actual/Forecast	13	30	34	44	44	17	34	34	34	34	34	34	216	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	49	86	30	56	11	67
	In Year - Actual/Forecast	0	0	6	6	6	25	7	7	7	7	7	7	49	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	265	472	250	222	11	233
	Total Actual/Forecast	13	30	40	49	49	42	41	41	41	41	41	41	265	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	Month 1 - Plan	504	575	1,768	1,587	1,065	1,091	1,060	1,049	1,056	1,055	958	955	7,650	12,724	7,014	5,710	353	6,063
	Month 1 - Actual/Forecast	504	575	1,768	1,600	1,075	1,064	1,054	1,043	1,050	1,049	952	949	7,641	12,685	7,014	5,670	289	5,959
	Variance	0	0	0	13	10	(27)	(6)	(6)	(6)	(6)	(6)	(6)	(10)	(40)	(0)	(40)	(64)	(104)
	In Year - Plan	0	0	52	148	493	235	385	242	242	243	243	243	1,313	2,528	1,067	1,460	103	1,563
	In Year - Actual/Forecast	0	0	51	147	493	235	372	241	241	241	241	244	1,297	2,505	1,044	1,460	100	1,560
	Variance	0	0	(2)	(1)	0	0	(13)	(2)	(2)	(2)	(2)	1	(16)	(23)	(23)	(0)	(3)	(3)
	Total Plan	504	575	1,820	1,735	1,558	1,327	1,445	1,291	1,299	1,298	1,201	1,199	8,964	15,252	8,082	7,171	455	7,626
	Total Actual/Forecast	504	575	1,819	1,747	1,568	1,300	1,426	1,284	1,291	1,291	1,194	1,193	8,938	15,189	8,059	7,131	389	7,519
	Total Variance	0	0	(2)	(12)	10	(27)	(19)	(8)	(8)	(8)	(8)	(6)	(26)	(63)	(23)	(40)	(67)	(107)

Emmerson, Paul
11/24/2021 10:36:48