

Public Finance Committee

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

Via Teams

Agenda

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

0 min

 1.0 Agenda 27 October 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 29th September 2021

Rhian Thomas

 1.4 UNCONFIRMED MINUTES OF THE FINANCE COMMITTEE SEPTEMBER 29 2021.pdf (6 pages)

1.5. Action Log

Rhian Thomas

 1.5. Action Log For 27 October 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 6

Christopher Lewis

 2.1 Finance Position Report for Month 6.pdf (23 pages)

2.2. Finance Risk Register 2021/22

Christopher Lewis

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

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

2.3. Deep Dive – WHSCC

Hywel Pullen

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0 min

3. Items for Noting and Information

3.1. Month 6 Financial Monitoring Returns

- 📄 3.1a CV Financial Monitoring Returns 2021-22 - Month 6.pdf (12 pages)
- 📄 3.1b 2021_22 MMR Template Cardiff & Vale UHB Month 6.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 24th November 2021 at 2.00pm, **Virtual Meeting via Teams**

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AGENDA
FINANCE COMMITTEE
27th October 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 29 th September 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 6	Chris Lewis
2.2	Finance Risk Register 2021/22	Chris Lewis
2.3	Deep Dive – WHSCC	Hywel Pullen <i>Presentation</i>
3	Items for Noting and Information	
3.1	Month 6 Financial Monitoring Returns	
4.	Items to bring to the attention of the Board	Rhian Thomas
5.	Date and time of next Meeting	
	Wednesday 24 th November 2021 at 2.00pm, Virtual Meeting via Teams	

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**UNCONFIRMED MINUTES OF THE MEETING OF THE FINANCE COMMITTEE
HELD ON 29th SEPTEMBER 2021
VIRTUAL MEETING via TEAMS**

Present:

John Union	JU	Independent Member – Finance (Chair)
Charles Janczewski	CJ	Board Chair
Abigail Harris	AH	Executive Director of Strategic Planning
Andrew Gough	AG	Assistant Director of Finance
Chris Lewis	CL	Deputy Director of Finance
Caroline Bird	CB	Acting Chief Operating Officer
Catherine Phillips	CP	Executive 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
Stuart Walker	SW	Executive Medical Director

Secretariat:

Paul Emmerson	PE	Senior Finance Manager
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Apologies:

Dr Rhian Thomas	RT	Chair, Independent Member – Capital and Estates
David Edwards	DE	Independent Member – Information Communication & Technology

FC 21/09/001	WELCOME AND INTRODUCTIONS The Chair welcomed everyone to the meeting.	ACTION
FC 21/09/002	APOLOGIES FOR ABSENCE Apologies for absence were noted.	
FC 21/09/003	DECLARATIONS OF INTEREST The Chair invited members to declare any interests in proceedings on the Agenda. None were declared.	
FC 21/09/004	MINUTES OF THE COMMITTEE MEETING HELD ON 25th AUGUST 2021	

	<p>The minutes of the meeting held on 25th August 2021 were reviewed and confirmed to be an accurate record.</p> <p>Resolved – that:</p> <p>The minutes of the meeting held on 25th August 2021 were approved by the Committee as an accurate record.</p>	
FC 21/09/005	<p>ACTION LOG FOLLOWING THE LAST MEETING</p> <p>There were no outstanding actions.</p>	
FC 21/09/006	<p>CHAIRS ACTION SINCE THE LAST MEETING</p> <p>There had been no Chairs action taken since the last meeting.</p>	
FC 21/09/007	<p>FINANCIAL PERFORMANCE MONTH 5</p> <p>The Deputy Director of Finance indicate that the Committee would be provided with a summary of the key points within the Month 5 Finance Report and also updated on issues arising since month 5.</p> <p>At month 5, the UHB had reported an overspend of £0.091m against its plan. This reflected the operational performance of the UHB 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 £41.744m relating to the management of COVID 19 to month 5 and these costs were matched by additional COVID 19 allocations.</p> <p>The key issues outlined in the Executive Director Opinion were as follows:</p> <ul style="list-style-type: none"> • The 2020/21 non delivery of savings is supported by Non Recurrent COVID funding in 2021/22. • The UHB's financial position had moved from a reported surplus of £0.260m at month 4 to a deficit of £0.091m at month 5. Further review and assurance would be required in order to ensure that the broadly balanced position is maintained. • At month 5 , £14.857m Green and Amber savings had been identified against the £16.000m 2% savings target. Further progress was required with a focus on recurrent schemes where the shortfall against the recurrent target had narrowed in month from £5.935m to £4.466m in month. <p>Moving onto the Finance Dashboard, the Deputy Director of Finance confirmed that two of the key indicators remained RAG rated as red. Both of the measures were linked to the delivery of the recurrent savings target, being the maintenance of the underlying deficit and delivery of the recurrent savings target. It was noted that performance against the Creditor Payments</p>	

<p>Emmerson Page 10/20/2021 13:13:15</p>	<p>compliance target had improved in month, this measure remained rated as amber, as performance was 93.8% against the 95% 30 day target .</p> <p>Table 5 analysed the year to date variance between income, non pay and pay. The reported operational deficit of £0.091m at Month 5 was made up of an overspend of £0.295m and £2.835m against income and non pay respectively and that this was offset by a £3.038m underspend against pay. The in month operational overspend was £0.351m. COVID expenditure variances at month 5 generally followed the trend set in months 1-4.</p> <p>It was noted that the loss of Dental Patient Charges income as a result of reduced activity during the pandemic was common across Wales. In addition, it was reported that the majority of additional pay costs arising as a result of COVID were incurred in the Medicine Clinical Board and in PCIC where a number of the national programmes were managed.</p> <p>The full year gross COVID forecast had moved in the month from £118.732m at month 4 to £117.622m at month 5. The movement in forecast costs, included an additional £0.800m in respect of Same Day Emergency Care (SDEC), which was offset by reductions against Local Authority Tracing costs, COVID vaccinations, Cleaning Standards and Continuing Healthcare.</p> <p>The projected breakeven year end position assumed that the local response costs would be funded in line with the expenditure forecast and that national programmes would be funded on an actual basis and that other programmes would be funded in line with plans.</p> <p>The Independent Member (Finance) - JU queried if the response funding assumed for the remainder of the year would be allocated in line with the forecast rather than on the fair shares formula which had underpinned the allocation for the first part of the year. In response the Deputy Director of Finance confirmed that Welsh Government had indicated that the 2nd tranche of funding was expected to be actioned based on UHB forecasts.</p> <p>It was noted that a further £0.8m funding was confirmed in respect of Same Day Emergency Care (SDEC). In addition to this the Committee was informed that since month 5 reporting, that the UHB had been notified that it would be allocated a further £11.536m of recovery funding in respect of the 2nd tranche of submitted bids. This allocation was in addition to the £13.660m of recovery funding already confirmed in respect of the first tranche of bids.</p> <p>Referring to the confirmed recovery allocations the Independent Member (Finance) - JU asked if there was now any residual risk in respect of the recovery schemes that the Committee had previously advised had been progressed at risk. The Acting Chief Operating Officer responded and indicated that the UHB now had enough flexibility to mitigate any risks in year and that the UHB was continuing to discuss the recurrent resource implications of recovery schemes with Welsh Government.</p> <p>Reporting on Clinical Board performance, the Committee was informed that delegated budgets were £2.210m overspent for the 5 months to the end of August 2021 and this was largely offset by a £2.119m underspend against</p>	
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	<p>Central budgets. It was reported that there was variation in Clinical Board financial performance, however the current overall UHB overspend was within the tolerable levels to enable the UHB to deliver break even.</p> <p>The Deputy Director of Finance indicated that an additional £1.684m savings schemes had been identified in month which left the UHB with a further £1.143m of schemes to identify to meet the £16.000m savings target. Turning to the recurrent target it was highlighted there had been progress in closing the target from £5.9m to £4.5m in month. The Independent Member (Finance) – JU asked whether further progress was expected and in response, the Acting Chief Operating Officer indicated that discussion with Clinical Board Directors of Operations were continuing to focus on the identification of savings in the remainder of the year and particularly on the ongoing maintenance of the red pipeline. The Deputy Director of Finance also added that the Expenditure Reductions due to COVID 19 were available to the UHB to offset in year operational pressures, although it was noted that the reductions in expenditure were non recurrent.</p> <p>It was noted that the public sector payment compliance had improved marginally to 93.8% in month and was still below the 95% target. The Committee was informed that this was not a statutory target and that the UHB worked jointly with NHS Wales Shared Services Partnership (NWSSP) in the delivery of the target.</p> <p>Finally, the Deputy Director of Finance indicated that progress against the £33.9m capital plan was satisfactory and the Finance Committee was advised that the UHB expected further capital funding to be approved to support Covid Recovery Schemes</p> <p>The Executive Director of Finance picked up on some issues raised in the report and emphasized that further progress to close the £4.5m gap against the recurrent savings target was required to avoid a deterioration in the underlying deficit. In addition, the Finance Committee was advised that the UHB expected to have further clarity on the coverage provided by additional COVID allocations at month 6 and that the availability of funding provided to Local Authority partners for social care would in turn have an impact on the flow of patients through hospital beds.</p> <p>Resolved – that:</p> <p>The Finance Committee noted the gross month 5 financial impact of COVID 19 which is assessed at £41.744m;</p> <p>The Finance Committee noted the additional Welsh Government COVID 19 funding of £41.744m assumed within the month 5 position;</p> <p>The Finance Committee noted the £21.313m of non recurrent Welsh Government COVID 19 Funding which is assumed as coverage in respect of the 2020/21 recurrent savings shortfall;</p> <p>The Finance Committee noted the reported overspend of £0.091m at month 5 due to operational overspend;</p>	
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	<p>The Finance Committee noted the forecast breakeven which is consistent with the revised financial plan expected to be submitted to Welsh Government at the end of June and assumes additional funding of £138.935m to manage the impact of COVID 19 in 2021/22;</p> <p>The Finance Committee noted that it is assumed that COVID 19 reductions in planned care expenditure can now be used to mitigate risks against full delivery of the 2021/22 savings programme and any other operational pressures and that these assumptions are being reaffirmed with Welsh Government;</p> <p>The Finance Committee noted that whilst the UHB has assumed that all COVID response costs will be funded, these will be subject to external review. This is therefore a risk until this funding is confirmed.</p> <p>The Finance Committee noted that the UHB has proceeded at risk with COVID recovery schemes in lieu of confirmation of additional Welsh Government funding and that the associated costs will need to be managed</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 21/09/008	<p>FINANCE RISK REGISTER</p> <p>The Assistant Director of Finance presented the 2021/22 Finance Risk Register to the Committee.</p> <p>The following risks identified on the 2021/22 Risk Register remained categorized as extreme risks (Red):</p> <ul style="list-style-type: none"> • Maintaining the underlying deficit of £25.3m on line with the draft annual plan; • Delivery of the 2% CIP (£16.0m). <p>The Committee was advised that the COVID response and recovery funding risks remain rated as High and that this was expected to be reviewed at month 6 following Welsh Government funding confirmation.</p> <p>Resolved – that:</p> <p>The Finance Committee noted the risks highlighted within the 2021/22 risk register.</p>	
FC 21/09/009	<p>MONTH 5 FINANCIAL MONITORING RETURNS</p> <p>These were noted for information.</p>	

FC 21/09/010	ITEMS TO BRING TO THE ATTENTION OF THE BOARD There were no items to bring to the attention of the Board.	
FC 21/09/011	DATE OF THE NEXT MEETING OF THE COMMITTEE Wednesday 27th October 2.00pm; Virtual Meeting via Teams	

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FINANCE COMMITTEE – PUBLIC MEETING

ACTION LOG

MINUTE	DATE	SUBJECT	AGREED ACTION	ACTIONED TO	STATUS
			No Outstanding Actions		

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Report Title:	Finance Report for the Period Ended 30th September 2021						
Meeting:	Finance Committee				Meeting Date:	27th October 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

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considered to be in addition to the core financial plan and the UHB is anticipating additional funding to fully cover these costs.

At month 6, the UHB is reporting an underspend of £0.170m against this plan. During the 6 months to the end of September the UHB incurred gross expenditure of £49.619m relating to the management of COVID 19, which is assumed to be offset by Welsh Government COVID 19 funding leaving an operating surplus of £0.170m.

The full year gross COVID forecast moved in the month from £117.622m at month 5 to £129.960m at month 6. 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 scheme approval;
- 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.

The reported financial position for the 6 months to the end of September is an operational surplus of £0.170m which is an improvement of £0.261m on the month 5 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 6 £14.967m Green and Amber savings have been identified against the target. Further progress will need to be made with a focus on recurrent schemes. £7.550m recurrent schemes have been identified against the £12.0m recurrent element of the target leaving a further £4.450m to find.

The full year gross COVID forecast has moved in the month from £117.622m at month 5 to £129.660m at month 6 primarily relates to confirmation of additional COVID recovery funding.

Assessment and Risk Implications

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

Table 2: Finance Dashboard @ September 2021

Measure	STATUS REPORT				
	September 2021	Rating	Latest Trend	Target	Time Period
Deliver 2021/22 Draft Financial Plan	Forecast year-end breakeven at month 6. £0.170m operational surplus at month 6.	G	↑	Deliver 2021/22 Planned Breakeven	M6 2021-22
Remain within capital resource limits.	Expenditure at the end of September was £5.530 against a plan of £10.423m.	G	9	Approved planned expenditure £38.638m	M6 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	M6 2021-22
Delivery of recurrent £12.000m 1.5% target	£7.550m forecast at month 6.	R	↑	£12.000m	M6 2021-22
Delivery of £4m non recurrent target	£7.417m identified at month 6.	G	↑	£4.000m	M6 2021-22
Creditor payments compliance 30 day Non NHS	Cumulative 94.7% at the end of September.	A	↑	95% of invoices paid within 30 days	M6 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	M6 2021-22
Maintain Positive Cash Balance	Cash balance = £4.062m	G	9	To Maintain Positive Cash Balance	End of September 2021

Month 6 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 6 is a surplus of £0.170m and this is summarised in Table 3.

Table 3: Month 6 Financial Position 2021/22

	Cumulative Month 6 £m	Forecast Year-End Position £m
COVID 19 Additional Expenditure	49.619	129.960
Welsh Government COVID funding received / assumed	(49.619)	(129.960)
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	(10.650)	(21.313)
Operational position (Surplus) / Deficit	10.480	21.313
Financial Position £m (Surplus) / Deficit £m	(0.170)	0.000

Note. It is confirmed that COVID 19 reductions in planned care expenditure can now be used to mitigate risks against full delivery of the 2021/22 savings programme and any other operational pressures. Planned care expenditure reductions for the year were forecast to be £5.993m at month 6.

The month 6 surplus of £0.170m reflects the operational performance of the UHB with all COVID costs funded.

Welsh Government has now confirmed the non recurrent funding of £21.313m in respect of the shortfall against the 2020/21 savings plan. Local COVID response costs have been funded by Welsh Government based on the month 5 forecast totaling £49.935m.

The UHB is forecasting a break even position by year end and all risks will need to be managed to deliver this. The forecast assumes that the UHB will successfully identify and deliver further savings schemes to cover the planning assumptions detailed in the financial plan and that the expenditure reductions arising in planned care will be available to offset non COVID operational pressures in year

The additional COVID 19 expenditure in the year to month 6 was £49.619m with full year forecast costs totalling £129.960m.

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 6 2021/22

Welsh Government COVID Funding	Month 6
	£m
COVID 19 Testing assumed	(1.572)
COVID 19 Tracing assumed	(6.183)
COVID 19 Vaccination assumed	(7.817)
Cleaning Standards assumed	(0.375)
PPE assumed	(2.513)
Continuing Care and Funded Nursing Care assumed	(1.516)
Urgent and Emergency Care - Urgent Primary Care	(0.351)
Urgent and Emergency Care - CAV 24/7	(0.634)
COVID 19 Response - confirmed	(23.546)
COVID 19 Recovery - Confirmed	(4.008)
COVID 19: Vaccine Allergy SLA	(0.055)
COVID 19: Adferiad Programme - Long Covid Recovery	(0.216)
Covid 19: Pay Increase	(0.833)
Sub Total COVID funding confirmed / assumed £m	(49.619)
NR Funding for Non Delivery of 2020/21 Recurrent Savings	(10.650)
Total COVID funding confirmed / assumed £m	(60.269)

The COVID response forecast was confirmed by Welsh Government at month 6. The COVID response and recovery forecast is volatile and will need to be tested and revised during the remainder of the year.

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 £0.170m at Month 6 and Table 5 analyses the reported position between income, pay and non pay.

Table 5: Summary Financial Position for the period ended 30th September 2021

Income/Pay/Non Pay	Budget	Actual	Gross Expenditure Due To COVID 19	Reductions in Planned Expenditure Due To COVID 19	Net Expenditure Due To COVID 19	Welsh Government COVID 19 Funding Assumed	Welsh Government COVID 19 Funding 2020/21 Savings Shortfall	Operational Variance (Fav)/Adv	Total Variance
	£m	£m	£m	£m	£m	£m	£m	£m	£m
In Month									
Income	(125.477)	(133.477)	0.312		0.312	(0.312)		(0.291)	(0.291)
Pay	68.078	70.011	4.003	(0.238)	3.765	(4.003)		(1.833)	(1.833)
Non Pay	68.970	74.775	3.706	(0.478)	3.228	(3.706)		1.862	1.862
Sub Total £m	11.570	11.310	8.021	(0.716)	7.305	(8.021)	0.000	(0.261)	(0.261)
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	11.570	11.310	8.021	(0.716)	7.305	(9.796)	1.775	(0.261)	(0.261)
Cumulative									
Income	(662.008)	(709.248)	2.522		2.522	(2.522)		(0.143)	(0.143)
Pay	357.279	374.167	22.800	(1.041)	21.759	(22.800)		(4.871)	(4.871)
Non Pay	409.915	440.096	24.297	(2.702)	21.595	(24.297)		4.844	4.844
Sub Total £m	105.186	105.016	49.619	(3.743)	45.875	(49.619)	0.000	(0.170)	(0.170)
COVID funding due to non delivery of 2020/21 recurrent Savings	0.000					(10.650)	10.650	0.000	0.000
Variance to Plan £m	105.186	105.016	49.619	(3.743)	45.875	(60.269)	10.650	(0.170)	(0.170)

Income

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

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Table 6: Income Variance @ September 2021

Income	Gross Expenditure Due To COVID 19	Reductions in Planned Expenditure Due To COVID 19	Net Expenditure Due To COVID 19	Welsh Government COVID 19 Funding Assumed	Operational Variance (Fav)/Adv	Total Variance
In Month	£m	£m	£m	£m	£m	£m
Revenue Resource Limit (RRL)	0.000	0.000	0.000	0.000	0.000	0.000
RRL Welsh Govt. COVID 19 Funding	0.000	0.000	0.000	0.000	0.000	0.000
Welsh Government Income (Non RRL)	0.000	0.000	0.000	0.000	0.000	0.000
Accommodation & Catering	0.045	0.000	0.045	(0.045)	(0.038)	(0.038)
Education & Training	0.000	0.000	0.000	0.000	(0.047)	(0.047)
Injury Cost Recovery Scheme (CRU) Income	0.000	0.000	0.000	0.000	0.134	0.134
NHS Patient Related Income	(0.115)	0.000	(0.115)	0.115	(0.007)	(0.007)
Other Operating Income	0.302	0.000	0.302	(0.302)	(0.256)	(0.256)
Overseas Patient Income	0.018	0.000	0.018	(0.018)	(0.027)	(0.027)
Private Patient Income	0.062	0.000	0.062	(0.062)	(0.006)	(0.006)
Research & Development	0.000	0.000	0.000	0.000	(0.043)	(0.043)
Variance to Plan £m	0.312	0.000	0.312	(0.312)	(0.291)	(0.291)
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	0.449	0.000	0.449	(0.449)	(0.037)	(0.037)
Education & Training	0.000	0.000	0.000	0.000	0.016	0.016
Injury Cost Recovery Scheme (CRU) Income	0.000	0.000	0.000	0.000	0.135	0.135
NHS Patient Related Income	0.011	0.000	0.011	(0.011)	(0.546)	(0.546)
Other Operating Income	1.702	0.000	1.702	(1.702)	0.327	0.327
Overseas Patient Income	0.018	0.000	0.018	(0.018)	(0.022)	(0.022)
Private Patient Income	0.341	0.000	0.341	(0.341)	0.046	0.046
Research & Development	0.000	0.000	0.000	0.000	(0.062)	(0.062)
Variance to Plan £m	2.522	0.000	2.522	(2.522)	(0.143)	(0.143)

The income position at month 6 is an operational underspend of £0.143m. The additional Gross COVID 19 cost of £2.522m is matched by £2.522m of COVID 19 funding.

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

- £0.449m shortfall on accommodation and catering income as a result of a reduction in restaurant services;
- £1.702m deficit against Other Operating Income. The majority of the deficit (£1.425m) is a result of reduced General Dental Services activity leading to a loss of Dental Patient Charges income;
- £0.341m adverse variance against private patient income following the re-planning of non COVID activity.

The adverse variance reported against NHS patient related income as a result of COVID 19, improved in again month following the continuation of the improvement in Non Contracted Activity (NCA) from English Commissioners.

The majority of the operational surplus reported against income in month relates to a re-assessment of other operating income within the PCIC Clinical Board which is partially offset by a shortfall against the Injury Cost Recovery scheme in month.

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 @ September 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	0.905	0.000	0.905	(0.905)	(0.294)	(0.294)
Nursing (registered)	1.249	(0.238)	1.011	(1.249)	(0.725)	(0.725)
Nursing (unregistered)	0.712	0.000	0.712	(0.712)	0.298	0.298
Scientific, prof & technical	0.154	0.000	0.154	(0.154)	(0.252)	(0.252)
Additional clinical services	0.110	0.000	0.110	(0.110)	(0.216)	(0.216)
Management, admin & clerical	0.477	0.000	0.477	(0.477)	(0.121)	(0.121)
Other staff groups	0.396	0.000	0.396	(0.396)	(0.524)	(0.524)
Total £m	4.003	(0.238)	3.765	(4.003)	(1.833)	(1.833)
Cumulative						
Medical and Dental	4.789	0.000	4.789	(4.789)	0.845	0.845
Nursing (registered)	7.309	(1.041)	6.268	(7.309)	(2.436)	(2.436)
Nursing (unregistered)	4.211	0.000	4.211	(4.211)	1.454	1.454
Scientific, prof & technical	0.635	0.000	0.635	(0.635)	(1.355)	(1.355)
Additional clinical services	0.926	0.000	0.926	(0.926)	(0.946)	(0.946)
Management, admin & clerical	2.899	0.000	2.899	(2.899)	(0.897)	(0.897)
Other staff groups	2.030	0.000	2.030	(2.030)	(1.537)	(1.537)
Total £m	22.800	(1.041)	21.759	(22.800)	(4.871)	(4.871)

The pay position at month 6 is an operational underspend of £4.871m. The additional Gross COVID 19 expenditure of £22.800m is matched by £22.800m 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 £6.760m and in the PCIC Clinical Board where additional costs of £7.032m 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 £1.833m reported against pay is significantly higher than the trend reported in the first 5 months as a result of the application of additional funding to cover the cost of the 3% pay increase for substantive posts. The additional funding was applied to cover the cost of the actual and retrospective pay increase paid in month 6. A significant underspend is reported in month as a result of this, because an additional surplus has arisen in respect of vacant posts and posts where staff have been re-purposed to manage the impact of COVID 19.

Operational pay is balanced or in surplus in all Clinical Boards except the Medicine Clinical Board where there is an operational overspend of £1.611m 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 @ September 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	0.234	0.000	0.234	(0.234)	0.416	0.416
Clinical services & supplies	0.131	(0.248)	(0.117)	(0.131)	0.499	0.499
General supplies & services	(0.011)	0.000	(0.011)	0.011	0.684	0.684
Establishment expenses	0.009	0.000	0.009	(0.009)	0.157	0.157
Premises & fixed plant	0.416	0.000	0.416	(0.416)	0.140	0.140
Continuing healthcare	0.253	0.000	0.253	(0.253)	0.159	0.159
Commissioned Services	0.162	(0.049)	0.113	(0.162)	(0.382)	(0.382)
Primary Care Contractors	0.061	(0.095)	(0.034)	(0.061)	(0.098)	(0.098)
Other non pay	2.451	(0.086)	2.365	(2.451)	0.287	0.287
Total £m	3.706	(0.478)	3.228	(3.706)	1.862	1.862
Cumulative						
Drugs / Prescribing	1.527	0.000	1.527	(1.527)	0.756	0.756
Clinical services & supplies	1.829	(1.431)	0.398	(1.829)	1.100	1.100
General supplies & services	2.513	0.000	2.513	(2.513)	0.747	0.747
Establishment expenses	0.281	0.000	0.281	(0.281)	0.202	0.202
Premises & fixed plant	3.008	0.000	3.008	(3.008)	1.246	1.246
Continuing healthcare	1.517	0.000	1.517	(1.517)	0.891	0.891
Commissioned Services	0.943	(0.244)	0.698	(0.943)	(0.765)	(0.765)
Primary Care Contractors	0.780	(0.612)	0.168	(0.780)	(0.288)	(0.288)
Other non pay	11.900	(0.415)	11.485	(11.900)	0.956	0.956
Total £m	24.297	(2.702)	21.595	(24.297)	4.844	4.844

There is an operational overspend of £4.844m on non pay budgets. The additional Gross COVID 19 expenditure of £24.297m is matched by £24.297m of COVID 19 funding.

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

- £2.513m expenditure on general supplies and services primarily relating to PPE;
- £3.008m expenditure on Premises and Fixed Plant including £1.847m in relation to the mass vaccination centres, £0.529m in capital and estates and £0.082m relating to energy, utilities and rates at the Lakeside Surge Hospital;
- £11.900m 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 £2.702m 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 £4.844m operational overspend against non pay were as follows:
£0.891m overspend against Continuing Healthcare as a result of pressures in the Mental Health Clinical Board where there is an operational overspend of £0.837m against continuing healthcare budgets;

- £1.246m adverse variance against premises and fixed plant where overspends are reported across all Clinical Boards.
- £1.100m 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 £129.960m and is summarised in table 9:

Table 9: Summary of Forecast COVID 19 Gross Expenditure

	Month 6	Forecast Year-End Position
	£m	£m
COVID 19 Testing	1.572	3.764
COVID 19 Tracing	6.183	16.359
COVID 19 Vaccination	7.817	15.223
Extended Flu vaccination	0.000	1.536
Cleaning Standards	0.375	2.157
PPE	2.513	5.366
Continuing Care and Funded Nursing Care	1.516	2.321
Urgent and Emergency Care	0.985	1.997
COVID 19 Local Response	23.546	49.935
COVID 19 Recovery	4.008	25.196
COVID 19: Vaccine Allergy SLA	0.055	0.090
COVID 19: Long Covid Recovery Pathway	0.000	0.096
COVID 19: Adferiad Programme - Long Covid Recovery	0.216	0.665
COVID 19: Additional Flu Programme for Years 7-11	0.000	0.728
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	0.833	1.665
Covid 19: Recovery Funding National schemes	0.000	1.401
COVID 19: Same Day Emergency Care	0.000	0.800
Gross Expenditure Due To COVID 19 £m	49.619	129.960

Forecast COVID 19 Funding

The forecast funding for COVID 19 is £151.273m to match the forecast gross costs and includes £21.313m in support of the planning deficit identified in the initial draft plan as outlined below in Table 10.

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Table 10: Summary of Forecast COVID 19 Funding

Welsh Government COVID Funding	Month 6	Forecast Year-End Position
	£m	£m
COVID 19 Testing assumed	(1.572)	(3.764)
COVID 19 Tracing assumed	(6.183)	(16.359)
COVID 19 Vaccination assumed	(7.817)	(15.223)
Extended Flu vaccination assumed	0.000	(1.536)
Cleaning Standards assumed	(0.375)	(2.157)
PPE assumed	(2.513)	(5.366)
Continuing Care and Funded Nursing Care assumed	(1.516)	(2.321)
Urgent and Emergency Care - Urgent Primary Care	(0.351)	(1.097)
Urgent and Emergency Care - CAV 24/7	(0.634)	(0.900)
COVID 19 Response - Confirmed	(23.546)	(49.935)
COVID 19 Recovery - Confirmed	(4.008)	(25.196)
COVID 19: Vaccine Allergy SLA	(0.055)	(0.090)
COVID 19: Long Covid Recovery Pathway	0.000	(0.096)
COVID 19: Adferiad Programme - Long Covid Recovery	(0.216)	(0.665)
COVID 19: Additional Flu Programme for Years 7-11	0.000	(0.728)
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	(0.833)	(1.665)
Covid 19: Recovery Funding National schemes	0.000	(1.401)
COVID 19: Same Day Emergency Care	0.000	(0.800)
Sub Total COVID funding confirmed / assumed £m	(49.619)	(129.960)
NR Funding for Non Delivery of 2020/21 Recurrent Savings	(10.650)	(21.313)
Total COVID funding confirmed / assumed £m	(60.269)	(151.273)

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 funding for the pay increase on Covid Pay expenditure is confirmed but the amount is subject to further review from Welsh Government ;
- Funding is still to be confirmed for CAV24/7 and some national recovery schemes with the majority of other costs, including response and recovery now being confirmed.

Welsh Government has confirmed 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.

The full year gross COVID forecast moved in the month from £117.622m at month 5 to £129.960m at month 6. The movement in forecast costs is primarily as a result of the confirmation of additional COVID recovery schemes. Other changes in forecast costs include an additional £0.900m in respect of the set up and running of a transitional care unit. The increased

costs have been partially offset by reductions against independent sector costs, Local Authority Tracing costs, COVID vaccinations, Cleaning Standards and PPE.

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 its escalation and de-escalation measures as COVID numbers increase and decrease
- has developed internal models to produce longer-term scenario modelling and to understand the range of potential trajectories for COVID

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

Table 11: Scenario Analysis

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

COVID Local Response

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

- Continued use of the independent sector and the extension of the mobile MRI at UHW. Independent sector usage described in the UHB's COVID recovery plan is in addition to this.
- Lakeside wing running and staffing costs. 66 beds were open at the end of September;
- Additional staffing costs relating to the continued use of green zones;
- Revised layout and expansion of critical care;
- Increased NCSO costs relating to medicines supply restraints;
- Additional partnership working with the 3rd Sector;
- Ongoing reductions in both private patient and commercial income streams.
- Set up and running of a transitional care unit in response to emergency pressures

COVID Recovery

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.

Further funding for national recovery schemes is also being pursued for the following:

- PACU £0.528m
- SDEC £0.800m
- Community health checks for Chronic conditions £0.133m
- Cancer £0.250m
- Ophthalmology £0.902m
- Dermatology £0.142m
- Waiting list support £0.107m

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.

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 £5.993m over the year and this is being used to mitigate risks within the plan. This represents activity plans rising to 70% of pre-COVID levels through Q1, 80% through Q2 and 90% through Q4 supported by COVID recovery plans including continued, and increased use of the independent sector and the commissioning of new modular theatres.

Financial 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.

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.

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 6 by Clinical Board is shown in Table 12.

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Table 12: Financial Performance for the period ended 30th September 2021

Clinical Board	Gross Expenditure Due To COVID 19 £m	Reductions in Planned Expenditure due to COVID 19 £m	Net Expenditure Due to COVID 19 £m	Welsh Government COVID 19 Funding Assumed £m	Operational Position (Surplus) / Deficit Variance £m	Total (Surplus) / Deficit Variance £m
In Month						
All Wales Genomics Service	0.000	0.000	0.000	0.000	0.006	0.006
Capital Estates & Facilities	0.332	0.000	0.332	(0.332)	(0.207)	(0.207)
Children & Women	0.227	0.000	0.227	(0.227)	0.024	0.024
Clinical Diagnostics & Therapies	0.299	0.000	0.299	(0.299)	(0.073)	(0.073)
Surge Hospitals	0.000	0.000	0.000	0.000	(0.008)	(0.008)
Executives	0.759	0.000	0.759	(0.759)	(0.104)	(0.104)
Medicine	1.369	0.000	1.369	(1.369)	0.434	0.434
Mental Health	0.212	0.000	0.212	(0.212)	0.035	0.035
PCIC	3.239	(0.095)	3.144	(3.239)	(0.225)	(0.225)
Specialist	0.334	(0.271)	0.063	(0.334)	(0.583)	(0.583)
Surgery	0.810	(0.301)	0.509	(0.810)	(0.138)	(0.138)
SubTotal Delegated Position £m	7.581	(0.667)	6.914	(7.581)	(0.838)	(0.838)
Central Budgets	0.441	(0.049)	0.392	(0.441)	0.576	0.576
Total Variance pre COVID -19 Funding	8.021	(0.716)	7.305	(8.021)	(0.261)	(0.261)
Cumulative						
All Wales Genomics Service	0.000	0.000	0.000	0.000	0.006	0.006
Capital Estates & Facilities	2.215	0.000	2.215	(2.215)	(0.188)	(0.188)
Children & Women	1.401	0.000	1.401	(1.401)	0.249	0.249
Clinical Diagnostics & Therapies	1.325	0.000	1.325	(1.325)	0.186	0.186
Surge Hospitals	0.000	0.000	0.000	0.000	(0.011)	(0.011)
Executives	1.608	0.000	1.608	(1.608)	(0.457)	(0.457)
Medicine	7.770	0.000	7.770	(7.770)	2.222	2.222
Mental Health	1.216	0.000	1.216	(1.216)	0.767	0.767
PCIC	21.341	(0.612)	20.729	(21.341)	(0.615)	(0.615)
Specialist	2.988	(0.889)	2.099	(2.988)	(1.277)	(1.277)
Surgery	3.300	(1.998)	1.302	(3.300)	0.492	0.492
SubTotal Delegated Position £m	43.165	(3.499)	39.666	(43.165)	1.372	1.372
Central Budgets	6.454	(0.244)	6.209	(6.454)	(1.543)	(1.543)
Total Variance £m	49.619	(3.743)	45.875	(49.619)	(0.170)	(0.170)

Delegated budgets are £1.372m overspent for the 6 months to the end of September 2021, which is an improvement of £0.838m in month. The operational deficit of £1.372m against delegated budgets is offset by a £1.543m underspend against central budgets leaving a reported underspend of £0.170m at month 6.

Savings Programme

Delivery of the core financial plan includes a 2% (£16.0m) savings requirement. At month 6 £14.967m Green and Amber savings have been identified against the target which represents a step up of £0.110m in identified schemes in month. This leaves the UHB with a further £1.033m 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	14.967	(1.033)

Further progress will need to be made with a focus on recurrent schemes. The gap against the UHB's recurrent target closed from £4.466m to £4.450m in month.

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

Underlying Financial Position

A key challenge to the UHB is eliminating its underlying deficit. The UHB's accumulated underlying deficit brought forward into 2021/22 is £25.3m which reflects the £21.3m shortfall against the recurrent savings 2020/21 target due to the pandemic. An illustration of the year on year movement in the underlying deficit is shown at **Appendix 2**.

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

Table 14: Summary of Forecast Underlying Financial Position

		Draft Position @Month 6	
	Submitted Draft Plan £m	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	(130.0)	(130.0)	
Planned Operational Expenditure Cost Reduction Due To Covid-19	6.0	6.0	
COVID 19 Welsh Govt. Funding based on Q3/Q4 planning assumptions	130.0	130.0	
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	(6.0)	(6.0)	
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.

Balance Sheet

The balance sheet at month 6 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 £21.9m since the start of the year. This largely relates to NHS receivables (circa £20m) and amounts due from the Welsh Risk Pool (circa £5m) in respect of clinical negligence.

The value of Trade and other payables has decreased by around £32.6m 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 September, was £4.062m which is broadly in line with plan and detailed in **Appendix 4**.

The UHB cashflow forecast includes a cash deficit of £28.064m at the end of 2021/22. This is in line with the provisional working cash requested by Welsh Government alongside the month 6 financial monitoring return. The request is subject to review by Welsh Government prior to the submission of a formal request from the UHB.

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 the expected 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 94.7% at the end of September which is just below the statutory target of 95%. Performance improved in month and is expected to continue to improve as the year progresses.

Capital Resource Limit (CRL)

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

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Table 15: Progress against Capital Resource Limit @ September 2021

	£m
Planned Capital Expenditure at month 6	10.423
Actual net expenditure against CRL at month	5.530
Variance against planned Capital Expenditure at month 6	(4.893)

Capital progress for the year to date is satisfactory with net expenditure to the end of September being 14% of the UHB's approved Capital Resource Limit which is in broadly in line with scheme forecasts. The UHB had an approved capital resource limit of £38.838m in line with the latest CRL received from Welsh Government 7th October 2021 comprising of £14.871m discretionary funding and £23.967m towards specific projects (including Rookwood Replacement, Maelfa Well Being Hub, Cystic Fibrosis Service, the National Imaging Programme & Developing Genomics Partnership Wales)

Key Risks

Delivery of the core financial plan includes a 2% (£16.0m) savings requirement. At month 6 £14.967m Green and Amber savings have been identified against the target. £7.550m recurrent schemes have been identified against the £12.000m recurrent element of the target. Further progress is required with a focus on 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 gross month 6 financial impact of COVID 19 which is assessed at £49.619m;
- **NOTE** the additional Welsh Government COVID 19 funding of £49.619m assumed within the month 6 position;
- **NOTE** the reported underspend of £0.170m at month 6;
- **NOTE** 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, 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 risks against full delivery of the 2021/22 savings programme and any other operational pressures and that this assumption has been confirmed with Welsh Government.
- **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 adjustments confirmed 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 required the identification of a further £4.5m 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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Bwrdd Iechyd Prifysgol
Caerdydd a'r Fro
Cardiff and Vale
University Health Board

2021/22 SAVING SCHEMES

2021-22 In-Year Effect

Clinical Board	21-22 Target 2%	Green	Amber	Total Green & Amber	Red	Shortfall on Total Target vs Green & Amber
	£'000	£'000	£'000	£'000	£'000	£'000
Capital Estates and Facilities	946	955	0	955	0	-8
Children and Women	1,303	1,204	100	1,304	159	-1
Clinical Diagnostics and Therapeutics	1,199	1,039	0	1,039	0	160
Corporate Executives	500	500	0	500	0	0
Medicine	1,378	1,378	0	1,378	0	-0
Mental Health	1,079	467	0	467	0	612
Primary, Community and Intermediate Care	2,423	2,258	208	2,465	0	-43
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	10,560	408	10,967	159	1,032
Healthboard Wide	4,000	4,000	0	4,000	0	0
Total £'000	16,000	14,560	408	14,967	159	1,033

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	854	448	1,302	0	717
Specialist Services	1,235	982	100	1,082	0	153
Surgical Services	1,407	342	0	342	0	1,066
Sub Total Clinical Boards £'000	10,000	4,902	648	5,550	159	4,449
Healthboard Wide	2,000	2,000	0	2,000	0	0
Total £'000	12,000	6,902	648	7,550	159	4,450

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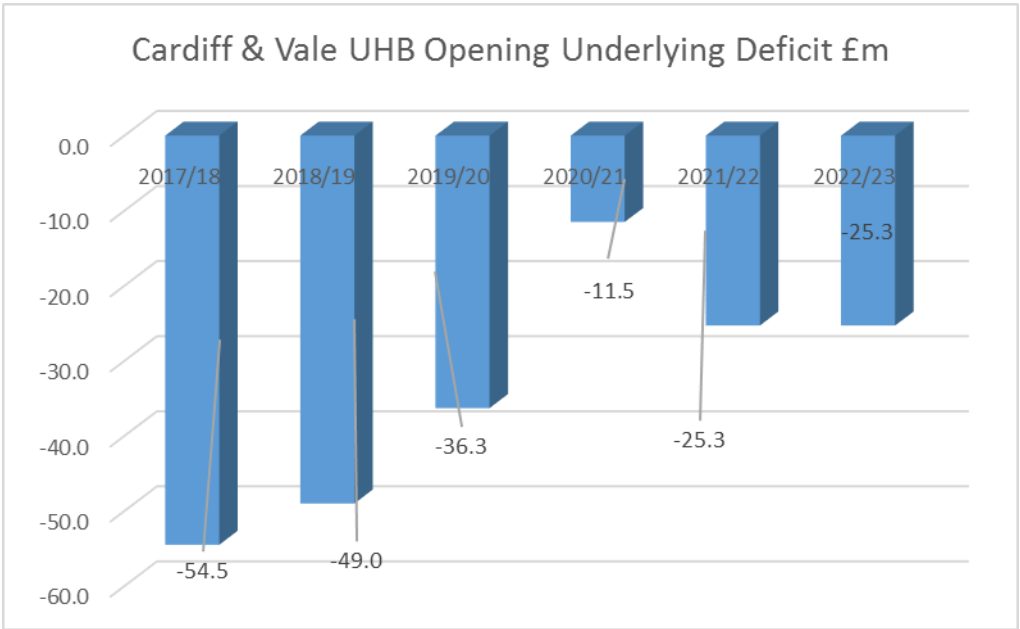
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University Health Board

Year on Year Movement in Cardiff & Vale UHB Underlying Deficit



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

	Opening Balance 1 st April 2021	Closing Balance 30 th September 2021
Non-Current Assets	£'000	£'000
Property, plant and equipment	742,355	752,101
Intangible assets	2,238	1,855
Trade and other receivables	6,649	18,344
Other financial assets		
Non-Current Assets sub total	751,242	772,300
Current Assets		
Inventories	16,684	17,587
Trade and other receivables	190,014	200,191
Other financial assets		
Cash and cash equivalents	3,637	4,061
Non-current assets classified as held for sale		
Current Assets sub total	210,335	221,839
TOTAL ASSETS	961,577	994,139
Current Liabilities		
Trade and other payables	219,106	186,621
Other financial liabilities	0	
Provisions	133,674	136,887
Current Liabilities sub total	352,780	323,508
NET ASSETS LESS CURRENT LIABILITIES	608,797	670,631
Non-Current Liabilities		
Trade and other payables	8,126	7,971
Other financial liabilities	0	
Provisions	10,514	15,497
Non-Current Liabilities sub total £'000s	18,640	23,468
TOTAL ASSETS EMPLOYED £'000s	590,157	647,163
FINANCED BY:		
Taxpayers' Equity		
General Fund	479,113	514,538
Revaluation Reserve	111,044	132,625
Total Taxpayers' Equity £'000s	590,157	647,163

CASHFLOW FORECAST AT THE END OF SEPTEMBER 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	91,645	96,965	118,941	88,571	110,746	68,239	1,148,432
WG Revenue Funding - Non Cash Limited (NCL)	1,195	1,590	1,320	1,320	810	1,235	905	1,180	1,180	1,180	1,180	291	13,386
WG Revenue Funding - Other (e.g. invoices)	2,787	1,285	1,319	1,674	2,642	1,327	1,285	1,285	1,576	1,576	2,729	4,465	23,947
WG Capital Funding - Cash Limit	7,750	2,500	1,000	2,500	3,855	4,485	2,670	2,010	3,000	3,000	3,000	2,868	38,638
Sale of Assets			0	0	0	0	0	0	0	0	0	1,480	1,480
Income from other Welsh NHS Organisations	39,174	38,782	43,254	46,383	35,596	46,568	41,786	35,172	38,415	42,786	34,172	46,024	488,113
Other - (Specify in narrative)	4,694	12,133	5,097	11,559	9,933	3,382	15,492	5,735	7,241	12,564	5,336	7,826	100,991
TOTAL RECEIPTS	158,749	155,010	149,865	159,426	133,711	147,559	155,360	148,097	170,838	155,927	158,413	131,678	1,824,631
PAYMENTS													
Primary Care Services : General Medical Services	5,287	4,770	8,512	5,705	4,577	6,907	4,723	4,700	7,620	4,700	4,700	7,620	69,822
Primary Care Services : Pharmacy Services	149	111	109	89	99	78	104	105	210	420	210	210	1,894
Primary Care Services : Prescribed Drugs & Appliances	16,063	4	8,617	16,449	3	8,645	7,475	8,070	16,140	0	8,070	8,070	97,607
Primary Care Services : General Dental Services	2,003	2,115	2,154	2,143	2,516	2,257	2,537	2,170	2,170	2,170	2,170	2,170	26,576
Non Cash Limited Payments	1,615	2,234	1,693	1,769	2,182	1,749	1,748	1,745	1,745	1,745	1,745	1,745	21,714
Salaries and Wages	57,573	65,877	62,686	56,243	57,310	60,951	61,645	57,880	57,988	57,745	58,471	58,494	712,862
Non Pay Expenditure	58,849	72,825	54,303	68,579	60,450	59,731	69,724	65,470	75,097	81,189	75,094	74,217	815,528
Capital Payment	10,624	2,666	3,316	2,989	2,666	2,012	2,500	3,000	3,000	3,000	3,000	4,347	43,122
Other items (Specify in narrative)	5,440	4,833	7,958	5,405	4,209	5,795	4,961	4,955	6,870	4,955	4,955	6,870	67,206
TOTAL PAYMENTS	157,602	155,434	149,348	159,371	134,013	148,126	155,418	148,095	170,839	155,925	158,416	163,743	1,856,332
Net cash inflow/outflow	1,147	(425)	516	55	(302)	(567)	(58)	2	(1)	1	(2)	(32,066)	
Balance b/f	3,637	4,784	4,359	4,875	4,931	4,628	4,062	4,003	4,005	4,003	4,005	4,002	
Balance c/f	4,784	4,359	4,875	4,931	4,628	4,062	4,003	4,005	4,003	4,005	4,002	(28,063)	

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PROGRESS AGAINST CRL AS AT 30th SEPTEMBER 2021

Approved CRL issued October 7 th 2021 £'000s		38,638				
Performance against CRL	Year To Date			Forecast		
	Plan £'000	Actual £'000	Var. £'000	Plan £'000	F'cast £'000	Var. £'000
All Wales Capital Programme:						
Rookwood reprovion at Llandough	410	245	(165)	1,150	1,481	331
SARC's OBC Fees	299	112	(187)	390	390	0
Maelfa Wellbeing Hub	3,322	2,968	(354)	9,788	9,788	0
National Programmes – Fire	69	0	(69)	484	484	0
National Programmes – Infrastructure	191	175	(16)	641	641	0
National Programmes – Decarbonisation	216	0	(216)	1,514	1,514	0
National Programmes – Mental Health	0	0	0	50	50	0
Eye Care - e-referral system	220	0	(220)	1,105	1,105	0
National Programmes – Imaging	442	26	(416)	3,216	3,216	0
YnysSaff Sexual Assault Referral Centre at Cardiff Royal Infirmary – Interim	0	0	0	681	681	0
Developing Genomics Partnership Wales -FBC	0	0	0	4,397	4,397	0
Telephone Handling and Enquiry Management systems (MIAS)	0	0	0	351	351	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
	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	0	0	0	0	0
Sub Total	5,170	3,526	(1,644)	23,767	24,098	331
Discretionary:						
I.T.	143	38	(105)	1,250	1,250	0
Equipment	420	164	(256)	2,500	2,500	0
Statutory Compliance	568	(182)	(750)	2,800	2,800	0
Estates	4,122	2,965	(1,157)	8,321	10,850	2,529
Sub Total	5,253	2,985	(2,268)	14,871	17,400	2,529
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	981	981	0	1,380	1,380
Sub Total	0	981	981	0	1,380	1,380
Asset Disposals:						
Broad Street Clinic	0	0	0	0	200	200
Whitchurch	0	0	0	0	1,280	1,280
	0	0	0	0	0	0
Sub Total	0	0	0	0	1,480	1,480
CHARGE AGAINST CRL	10,423	5,530	(4,893)	38,638	38,638	0
PERFORMANCE AGAINST CRL (Under)/Over £'000s		(33,108)			0	

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

Risk Category	Risk Score	Number of Risks as at 27 October 2021
Extreme Risk	20 - 25	2
High Risk	12 - 16	5
Moderate Risk	4 - 10	1
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
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Recommendation:

The Finance Committee is asked to:

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

Shaping our Future Wellbeing Strategic Objectives

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

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

Five Ways of Working (Sustainable Development Principles) considered

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

Prevention		Long term		Integration		Collaboration		Involvement	
Equality and Health Impact Assessment Completed:	<p>Yes / No / Not Applicable</p> <p><i>If "yes" please provide copy of the assessment. This will be linked to the report when published.</i></p>								



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	Oct-21	3	3	9	Nov-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 6 £0.170m.	Performance meetings with Clinical Borads.	Assistant Director of Finance	Oct-21	2	2	4	Nov-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	£15.201m savings identified as green or amber against target of £16m as at w/c 6th September 2021. £7.550m recurrent schemes identified against the £12.0m recurrent element of the target.	Progress to be managed by performance meetings with Clinical Boards	Assistant Director of Finance	Oct-21	3	3	9	Nov-21	Management
Fin04/21	Finance	Jan-20	Manage internal investments within draft £4m envelope	Director of Finance	4	3	12	When Internal investment plan agreed business cases to be approved through the Business Case Approval Group (BCAG)	Reasonable assurance	4	3	12	Adequate but more Action Required	Final investement schedule to be agreed	Internal investments will not be agreed until the UHB has a full savings programme in place.	Assistant Director of Finance	Oct-21	2	2	4	Nov-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/WHSC and internal commisioning group.	Reasonable assurance	4	3	12	Adequate but more Action Required	Annual plan commissioner / provider sign off and agreement	None	Assistant Director of Finance	Oct-21	2	2	4	Nov-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	Oct-21	2	2	4	Nov-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 avaialbe.	Assistant Director of Finance	Oct-21	2	2	4	Nov-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	Oct-21	2	2	4	Nov-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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Table 3 - Risk Scoring = Consequence x Likelihood (C x L)

Consequence Score	Likelihood Score				
	1	2	3	4	5
5 - Catastrophic	5	10	15	20	25
4 - Major	4	8	12	16	20
3 - Moderate	3	6	9	12	15
2 - Minor	2	4	6	8	10
1 - Negligible	1	2	3	4	5

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

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

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THE WELSH GOVERNMENT FINANCIAL COMMENTARY

FINANCIAL POSITION FOR THE SIX MONTH PERIOD ENDED 30th SEPTEMBER 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 6, the UHB is reporting an underspend of £0.170m against this plan. During the 6 months to the end of September the UHB incurred gross expenditure of £49.619m relating to the management of COVID 19, which is assumed to be offset by Welsh Government COVID 19 funding leaving an operating surplus of £0.170m.

The full year gross COVID forecast moved in the month from £117.622m at month 5 to £129.960m at month 6, primarily as a result of the confirmation of additional COVID recovery schemes. Other changes in forecast costs include an additional £0.900m in respect of the set up and running of a transitional care unit. The increased costs have been partially offset by reductions against independent sector costs, Local Authority Tracing costs, COVID vaccinations, Cleaning Standards and PPE.

The UHB continues to progress its plans and is forecasting a breakeven year end position based upon the assumption that the gross costs of COVID 19 are fully funded by Welsh Government 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. These are seen in addition to the core financial plan and at this stage the UHB expects additional funding to cover these costs.

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

A full commentary has been provided to cover the tables requested for the month 6 financial position.

The response to the queries raised in the month 5 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 6 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.

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 £0.170m and reflects the analysis contained in the annual operating plan in Table A. The UHB is reporting an underspend of £0.170m for the year to date and a forecast of breakeven as shown in Table 2.

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

	Cumulative Month 6 £m	Forecast Year-End Position £m
COVID 19 Additional Expenditure	49.619	129.960
Welsh Government COVID funding received / assumed	(49.619)	(129.960)
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	(10.650)	(21.313)
Operational position (Surplus) / Deficit	10.480	21.313
Financial Position £m (Surplus) / Deficit £m	(0.170)	0.000

- **Note. It is forecast that £5.993m of Reductions in Planned Expenditure due to COVID 19 will be available to offset in year operational pressures.**

The month 6 surplus of £0.170m, is an improvement of £0.261m on the month 5 position and is comprised of the following:

- (£10.650m) planned deficit funding (6/12th of £21.300m);
- £10.480m 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 6 was £49.619m with full year forecast costs totalling £129.960m.

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 6 and for the remainder of the year.

The expenditure reductions arising in planned care will be used to offset operational pressures including winter, emergency care and service recovery.

PAY & AGENCY (TABLE B2)

The UHB recorded Agency costs of £1.690m in month primarily due to nursing pressures and this represents a fall of £0.050m from the £1.740m recorded in month 5. £1.380m of the costs recorded in September related to registered nursing and midwifery.

COVID 19 ANALYSIS (TABLE B3)

At month 6, Table B3 is projecting gross expenditure due to COVID-19 to be £129.960m. This is summarised in table 3:

Table 3: Summary of Forecast COVID 19 Gross Expenditure

	Month 6	Forecast Year-End Position
	£m	£m
COVID 19 Testing	1.572	3.764
COVID 19 Tracing	6.183	16.359
COVID 19 Vaccination	7.817	15.223
Extended Flu vaccination	0.000	1.536
Cleaning Standards	0.375	2.157
PPE	2.513	5.366
Continuing Care and Funded Nursing Care	1.516	2.321
Urgent and Emergency Care	0.985	1.997
COVID 19 Local Response	23.546	49.935
COVID 19 Recovery	4.008	25.196
COVID 19: Vaccine Allergy SLA	0.055	0.090
COVID 19: Long Covid Recovery Pathway	0.000	0.096
COVID 19: Adferiad Programme - Long Covid Recovery	0.216	0.665
COVID 19: Additional Flu Programme for Years 7-11	0.000	0.728
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	0.833	1.665
Covid 19: Recovery Funding National schemes	0.000	1.401
COVID 19: Same Day Emergency Care	0.000	0.800
Gross Expenditure Due To COVID 19 £m	49.619	129.960
Welsh Government COVID funding confirmed / assumed	(49.619)	(129.960)
COVID 19 Forecast Position (Surplus) / Deficit £m before ULD funding	0.000	(0.000)
NR Funding for Non Delivery of 2020/21 Recurrent Savings	(10.650)	(21.313)
COVID 19 Forecast Position (Surplus) / Deficit £m	(10.650)	(21.313)

This forecast includes assumed Welsh Government funding totaling £129.960m 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

Welsh Government COVID Funding	Month 6 £m	Forecast Year-End Position £m
COVID 19 Testing assumed	(1.572)	(3.764)
COVID 19 Tracing assumed	(6.183)	(16.359)
COVID 19 Vaccination assumed	(7.817)	(15.223)
Extended Flu vaccination assumed	0.000	(1.536)
Cleaning Standards assumed	(0.375)	(2.157)
PPE assumed	(2.513)	(5.366)
Continuing Care and Funded Nursing Care assumed	(1.516)	(2.321)
Urgent and Emergency Care - Urgent Primary Care	(0.351)	(1.097)
Urgent and Emergency Care - CAV 24/7	(0.634)	(0.900)
COVID 19 Response - confirmed	(23.546)	(49.935)
COVID 19 Response - assumed	0.000	0.000
COVID 19 Recovery - Confirmed	(4.008)	(25.196)
COVID 19: Vaccine Allergy SLA	(0.055)	(0.090)
COVID 19: Long Covid Recovery Pathway	0.000	(0.096)
COVID 19: Adferiad Programme - Long Covid Recovery	(0.216)	(0.665)
COVID 19: Additional Flu Programme for Years 7-11	0.000	(0.728)
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	(0.833)	(1.665)
Covid 19: Recovery Funding National schemes	0.000	(1.401)
COVID 19: Same Day Emergency Care	0.000	(0.800)
Sub Total COVID funding confirmed / assumed £m	(49.619)	(129.960)
NR Funding for Non Delivery of 2020/21 Recurrent Savings	(10.650)	(21.313)
Total COVID funding confirmed / assumed £m	(60.269)	(151.273)

It is forecast that £5.993m 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. It is assumed that COVID 19 reductions in planned care expenditure which are forecast to be £5.993m can now be used to mitigate risks against full delivery of the 2021/22 savings programme and other operational pressures, including the management of winter, emergency care and service recovery.

The full year gross COVID forecast moved in the month from £117.622m at month 5 to £129.960m at month 6, primarily relating to the confirmation of additional COVID recovery schemes.

Other changes in forecast costs include an additional £0.900m in respect of the set up and running of a transitional care unit. This has been offset by reductions against independent sector costs, Local Authority Tracing costs, COVID vaccinations, Cleaning Standards and PPE.

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:

- Continued use of the independent sector and the extension of the mobile MRI at UHW. Independent sector usage described in the UHB's COVID recovery plan is in addition to this.
- Lakeside wing running and staffing costs. 66 beds are currently open.
- Additional staffing costs relating to the continued use of green zones.
- Revised layout and expansion of critical care
- Increased NCSO costs relating to medicines supply restraints
- Additional partnership working with the 3rd Sector
- Ongoing reductions in both private patient and commercial income streams
- Set up and running of a transitional care unit in response to emergency pressures

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 £0.250m
- Ophthalmology £0.902m
- Dermatology £0.142m
- Waiting list support £0.107m

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.

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 £5.993m over the year and this is being used to mitigate risks within the plan. This represents activity rising to 70% of pre-COVID levels through Q1, 80% through Q2 and 90% through Q4 supported by COVID recovery plans, including continued and increased use of the independent sector and the commissioning of new modular theatres.

Financial Risks and Uncertainties

The 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 6, £14.967m Green and Amber savings have been identified against the target which represents a marginal step up in identified schemes in month.

This leaves the UHB with a further £1.033m 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	14.967	(1.033)

Further progress will need to be made with a focus on recurrent schemes. The gap against the UHB's recurrent target closed from £4.829m to £4.728m 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 issued 29th September will be reflected in the M7 return.

Overall trade debtors have increased by £21.9m since the start of the year. This relates to NHS receivables (circa £20m) and amounts due from the Welsh Risk Pool (circa £5m) in respect of clinical negligence. The overall carrying value of debtors has increased by £3.2m in month.

The value of Trade and other payables has fallen by around £32.6m 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 latest non cash estimates and its anticipated capital funding.

PSPP (TABLE H)

The UHB's cumulative performance to the end of September was 94.7%, which is marginally below the statutory 95% target. During the same period, the UHB paid 80.0% of its NHS invoices by number within 30 days.

CASH FLOW (TABLE G)

The closing cash balance at the end of September, was £4.062m which is broadly in line with plan.

The UHB is predicting a cash deficit of £28.064m at the end of 2021/22 in line with the working cash request outlined in the response to the month 5 MMR feedback letter. 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

CAPITAL SCHEMES (TABLES I & J)

Of the UHB's approved Capital Resource Limit, 14% has been expended to date. This is largely in line with scheme forecasts. An additional £5.4m of major scheme funding was approved by Welsh Government during M6.

Planned expenditure for the year reflects the CRL received from Welsh Government dated 7th October, 2021.

The key points to note in Table I are:

- The forecast overspend ascribed to the Rookwood Hospital Replacement Scheme repays funding drawn down but not spent in previous years, this is managed within the discretionary forecast;
- All other schemes are in line with annual forecast.

AGED WELSH NHS DEBTORS (TABLE M)

As at the 30th September, 2021, one invoice raised by the UHB against other Welsh NHS bodies had been outstanding for more than 17 weeks. This has now been paid.

GMS & DENTAL (TABLE N & O)

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

OTHER ISSUES

The financial information reported in these monitoring returns aligns to the financial details included within Finance Committee and Board papers. These monitoring returns will be taken to the 27th October 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 6 months to the end of September is a surplus of £0.170m 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
INTERIM CHIEF EXECUTIVE

13th October 2021



.....
CATHERINE PHILLIPS
EXECUTIVE DIRECTOR OF
FINANCE

13th October 2021

This Table is currently showing 0 errors

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

	In Year Effect	Non Recurring	Recurring	FYE of Recurring
	£'000	£'000	£'000	£'000
1 Underlying Position b/fwd from Previous Year - must agree to M12 MMR (Deficit - Negative Value)	-25,313	0	-25,313	-25,313
2 Planned New Expenditure (Non Covid-19) (Negative Value)	-33,575	-48	-33,527	-33,527
3 Planned Expenditure For Covid-19 (Negative Value)	-118,787	-118,787		
4 Planned Welsh Government Funding (Non Covid-19) (Positive Value)	16,501	0	16,501	16,501
5 Planned Welsh Government Funding for Covid-19 (Positive Value)	140,100	140,100		
6 Planned Provider Income (Positive Value)	5,075	0	5,075	5,075
7 RRL Profile - phasing only (In Year Effect / Column C must be nil)	0	0	0	0
8 Planned (Finalised) Savings Plan	12,338	6,844	5,494	5,847
9 Planned (Finalised) Net Income Generation	386	220	166	166
10 Planned Profit / (Loss) on Disposal of Assets	0	0	0	0
11 Planned Release of Uncommitted Contingencies & Reserves (Positive Value)	0	0		
12 Covid Expenditure Reductions	0	0		
13 Planning Assumptions still to be finalised at Month 1	3,275	0	3,275	5,938
14 Opening IMTP / Annual Operating Plan	0	28,329	-28,329	-25,313
15 Reversal of Planning Assumptions still to be finalised at Month 1	-3,275	0	-3,275	-5,938
16 Additional In Year & Movement from Planned Release of Previously Committed Contingencies & Reserves (Positive)	0	0		
17 Additional In Year & Movement from Planned Profit / (Loss) on Disposal of Assets	0	0		
18 Underachievement of Month 1 Finalised Income Generation Due to Covid-19 (Negative Value)	0	0		
19 Other Movement in Month 1 Planned & In Year Net Income Generation	86	30	56	67
20 Underachievement of Month 1 Finalised Savings Due to Covid-19 (Negative Value)	0	0		
21 Other Movement in Month 1 Planned Savings - (Underachievement) / Overachievement	-40	0	-40	-327
22 Additional In Year Identified Savings - Forecast	2,157	775	1,381	1,470
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)	11,173	11,173		
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)	-11,173	-11,173		
27 In Year Expenditure Cost Reduction Due To Covid-19 (Positive Value)	5,993	5,993		
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	4,728
32 In Year Operational Pressures in addition to Savings Delivery	-4,921	-4,921		
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	30,206	-30,206	-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	-12,657	-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	-16,222	-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	-55,320	-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	8,251	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	65,976	140,100
6	423	423	423	423	423	423	423	423	423	423	423	423	2,538	5,075
7	464	390	-802	-561	-105	-132	-102	-91	-98	-97	0	1,134	-747	0
8	491	545	1,734	1,553	1,030	1,056	1,026	1,015	1,022	1,021	924	921	6,408	12,338
9	13	30	34	35	35	35	34	34	34	34	34	34	182	386
10													0	0
11													0	0
12													0	0
13	273	273	273	273	273	273	273	273	273	273	273	273	1,637	3,275
14	-1,775	1,775	0	60	-7	-7	-8	-8	-8	-8	-8	-8	47	0
15	-273	-273	-273	-273	-273	-273	-273	-273	-273	-273	-273	-273	-1,637	-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	42	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	-4	-40
22	0	0	45	141	487	210	211	211	211	212	212	215	884	2,157
23													0	0
24	1,776	-1,776	0	0	-2,850	-2,851	2,184	2,414	2,973	3,095	3,084	3,125	-5,701	11,173
25													0	0
26	0	0	0	0	2,850	2,851	-2,184	-2,414	-2,973	-3,095	-3,084	-3,125	5,701	-11,173
27	661	516	970	415	612	571	482	385	485	298	298	298	3,744	5,993
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	-500	-403	-418	-231	-231	-233	-2,906	-4,921
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	-85	-85	0	0	0	0	170	0

Emmerson Paul
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Cardiff & Vale ULHB

Period : Sep 21

This Table is currently showing 0 errors

Table B3 - COVID-19 Analysis

A - Additional Expenditure

	1	2	3	4	5	6	7	8	9	10	11	12		
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total YTD	Forecast year-end position
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
A1	Enter as positive values													
1	Testing (Additional costs due to C19) enter as positive values - actual/forecast													
2	Provider Pay (Establishment, Temp & Agency)													
3	Administrative, Clerical & Board Members	92	74	87	87	54	73	106	106	106	106	106	468	1,102
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	128	128	128	128	128	586	1,353
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	27	27	27	27	27	101	264
8	Allied Health Professionals	10	1	6	16	3	8	7	7	7	7	7	44	86
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	268	268	268	268	268	1,198	2,804
13	Primary Care Contractor (excluding drugs)	0	0	0	0	43	31	17	17	20	20	20	73	188
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	78	78	78	78	78	301	771
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	96	96	98	98	98	374	960
27	TOTAL TESTING EXPENDITURE	243	183	364	283	266	233	363	363	366	366	366	1,572	3,764
28	PLANNED TESTING EXPENDITURE (In Opening Plan)	243	183	364	283	332	332	332	332	332	332	332	1,738	3,729
29	MOVEMENT FROM OPENING PLANNED TESTING EXPENDITURE	0	0	0	0	66	99	(31)	(31)	(34)	(34)	(34)	165	(34)
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	1,696	1,696	1,696	1,696	1,696	6,183	16,359
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	1,696	1,696	1,696	1,696	1,696	6,183	16,359
55	TOTAL TRACING EXPENDITURE	1,016	956	946	998	1,186	1,081	1,696	1,696	1,696	1,696	1,696	6,183	16,359
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	7,308	17,484
57	MOVEMENT FROM OPENING PLANNED TRACING EXPENDITURE	0	0	0	0	510	615	0	0	0	0	0	1,125	1,125

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	359	379	380	374	374	374	1,485	3,726
60	Medical & Dental	11	9	10	11	11	27	0	0	0	0	0	0	79	79
61	Nursing & Midwifery Registered	213	340	279	194	206	240	225	225	208	199	199	199	1,472	2,728
62	Prof Scientific & Technical	9	19	7	9	4	1	52	52	52	52	52	52	49	363
63	Additional Clinical Services	242	293	227	225	158	154	281	281	260	240	240	240	1,299	2,840
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	0	0	0	0	0	0	16	16
66	Estates & Ancillary	42	31	26	25	22	(22)	2	2	2	2	2	2	123	135
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	919	940	902	867	867	867	4,559	9,922
69	Primary Care Contractor (excluding drugs)	391	123	69	0	7	4	143	41	0	0	0	0	594	779
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	268	164	164	147	113	113	1,847	2,815
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	148	148	148	148	148	148	816	1,706
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	560	354	313	295	261	261	3,257	5,301
83	TOTAL MASS COVID-19 VACC EXPENDITURE	1,580	1,344	1,317	1,205	1,319	1,052	1,479	1,294	1,215	1,162	1,128	1,128	7,817	15,223
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	8,803	16,773
85	MOVEMENT FROM OPENING PLANNED MASS COVID-19 VACC EXPENDITURE	0	0	0	0	619	367	(48)	73	113	142	142	142	987	1,550
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	3	3	3	3	3	3	0	15
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	16	16	16	16	16	16	0	96
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	9	9	9	9	9	9	0	54
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	28	28	28	28	28	28	0	165
97	Primary Care Contractor (excluding drugs)	0	0	0	0	0	0	673	496	165	98	84	21	0	1,536
98	Primary Care - Drugs	0	0	0	0	0	0	89	89	89	89	89	89	0	533
99	Secondary Care - Drugs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100	Provider - Non Pay (Clinical & General Supplies, Rent, Rates, Equipment etc) Exclude PPE - see A7	0	0	0	0	0	0	5	5	5	5	5	5	0	30
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	767	589	259	191	178	115	0	2,099
111	TOTAL EXTENDED FLU VACC EXPENDITURE	0	0	0	0	0	0	794	617	286	219	206	142	0	2,264
112	PLANNED EXTENDED FLU VACC EXPENDITURE (In Opening Plan)	0	0	0	0	0	91	583	496	165	98	84	21	91	1,536
113	MOVEMENT FROM OPENING PLANNED EXTENDED FLU VACC EXPENDITURE	0	0	0	0	0	91	(212)	(121)	(121)	(121)	(121)	(121)	91	(728)
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	4	4	4	4	4	4	30	53
116	Medical & Dental	0	0	39	34	44	47	45	45	45	45	45	45	164	436
117	Nursing & Midwifery Registered	0	245	141	128	111	149	130	130	130	130	130	130	775	1,555
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	88	88	88	88	88	88	613	1,139
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	35	35	46	36	35	44	237	468
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	302	302	312	303	302	311	1,819	3,652
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	7	7	7	7	7	7	38	78
128	Provider - Non Pay (Clinical & General Supplies, Rent, Rates, Equipment etc) Exclude PPE - see A7	0	131	35	44	47	54	62	62	66	66	41	42	312	652
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	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	69	69	73	73	48	49	350	730	
141	TOTAL FIELD HOSPITAL / SURGE EXPENDITURE	0	656	421	348	335	409	371	371	385	376	350	360	2,169	4,381	
142	PLANNED FIELD HOSPITAL / SURGE EXPENDITURE (In Opening Plan)	0	656	421	348	357	365	359	360	373	364	339	348	2,148	4,290	
143	MOVEMENT FROM OPENING PLANNED FIELD HOSPITAL / SURGE EXPENDITURE	0	0	0	0	22	(43)	(11)	(11)	(12)	(11)	(11)	(12)	(22)	(91)	
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	178	231	270	309	330	342	374	2,036	
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	178	231	270	309	330	342	374	2,036	
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	26	26	26	24	9	9	1	121	
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	26	26	26	24	9	9	1	121	
169	TOTAL CLEANING STANDARDS EXPENDITURE	155	(48)	83	51	61	73	204	257	296	333	340	351	375	2,157	
170	PLANNED CLEANING STANDARDS EXPENDITURE (In Opening Plan)	155	(48)	83	51	366	372	372	372	372	372	372	372	979	3,211	
171	MOVEMENT FROM OPENING PLANNED CLEANING STANDARDS EXPENDITURE	0	0	0	0	305	299	168	115	76	39	33	21	604	1,054	

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A7	Other (Additional costs due to C19) enter as positive value - actual/forecast												
172	Provider Pay (Establishment, Temp & Agency)												
173	Administrative, Clerical & Board Members	137	160	175	121	176	149	163	262	266	268	268	268
174	Medical & Dental	790	831	726	766	604	832	1,762	1,746	1,727	1,801	1,822	1,823
175	Nursing & Midwifery Registered	1,183	607	701	636	753	809	1,533	1,611	1,668	1,679	1,689	1,691
176	Prof Scientific & Technical	52	53	46	114	79	149	258	301	310	307	301	306
177	Additional Clinical Services	524	423	460	394	571	527	530	601	653	652	652	666
178	Allied Health Professionals	222	31	79	74	75	122	316	321	416	429	426	427
179	Healthcare Scientists	1	1	1	62	5	15	107	44	43	43	43	43
180	Estates & Ancillary	205	80	(13)	82	86	132	114	115	138	116	116	136
181	Students	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
183		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
185		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	4,783	5,001	5,221	5,294	5,317	5,359
187	Primary Care Contractor (excluding drugs)	315	233	(491)	13	22	13	26	202	212	311	313	316
188	Primary Care Contractor (excluding drugs) - Costs as a result of lost GDS Income	0	0	773	211	214	221	215	211	207	203	199	195
189	Primary Care - Drugs	337	289	165	38	76	169	152	152	152	152	152	152
190	Secondary Care - Drugs	57	45	43	61	152	58	93	88	88	88	88	88
191	Provider - Non Pay (Clinical & General Supplies, Rent, Rates, Equipment etc) Exclude PPE - see separate line	481	427	890	978	386	424	1,159	1,057	1,137	1,037	1,021	1,071
192	Provider - Non Pay - PPE	379	373	721	416	636	(11)	475	475	475	475	475	476
193	Healthcare Services Provided by Other NHS Bodies	111	56	9	64	(52)	(100)	(51)	(37)	0	0	0	0
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
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
196	Non Healthcare Services Provided by Other NHS Bodies	0	0	0	0	27	468	16	16	16	16	16	16
197	Continuing Care and Funded Nursing Care	249	249	249	262	255	253	220	186	151	117	82	48
198	Other Private & Voluntary Sector	569	655	782	915	952	742	1,088	1,227	1,499	1,540	1,276	1,276
199	Other Private & Voluntary Sector - Private Hospital Providers	200	183	67	86	72	127	183	183	183	183	183	190
200	Joint Financing and Other (includes Local Authority)	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
202	Loss of Private Patient Income	19	19	(38)	0	0	0	0	0	0	0	0	0
203		0	(12)	12	0	0	0	0	0	0	0	0	0
204		0	29	(29)	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)	21	21	20	20	20	20
206	Sub total Other C-19 Non Pay	2,718	2,545	3,153	3,045	2,887	2,294	3,597	3,781	4,141	4,142	3,825	3,847
207	TOTAL OTHER C-19 EXPENDITURE	5,831	4,743	5,368	5,295	5,237	5,028	8,380	8,782	9,361	9,437	9,142	9,206
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
209	MOVEMENT FROM OPENING PLANNED OTHER C-19 EXPENDITURE	0	0	0	0	1,328	1,423	(2,049)	(2,437)	(2,993)	(3,109)	(3,091)	(3,120)
210	TOTAL ADDITIONAL EXPENDITURE DUE TO COVID	8,825	7,835	8,499	8,180	8,405	7,875	13,288	13,381	13,606	13,589	13,228	13,250
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
212	MOVEMENT FROM OPENING PLANNED ADDITIONAL COVID EXPENDITURE	0	0	0	0	2,850	2,851	(2,184)	(2,414)	(2,973)	(3,095)	(3,084)	(3,125)

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

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

C - In Year Operational Expenditure Cost Reduction Due To C19

	1	2	3	4	5	6	7	8	9	10	11	12		
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total YTD	Forecast year-end position
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
	<i>Enter as Negative values</i>													
218	Expenditure Reductions (due to C19) - Actual/Forecast													
219	Reduction of non pay costs due to reduced elective activity													
220	Reduction of outsourcing costs due to reduced planned activity													
221	WHSSC C-19 Slippage (as advised by WHSSC)													
222	Other (please specify): Bed closures due to social distancing													
223	Cross-border Non-Contracted Activity (NCA)													
224														
225														
226														
227														
228	TOTAL EXPENDITURE REDUCTION													

0 0 0 0 0 0 0 0 0 0 0 0 0 0

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

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

E - Additional Welsh Government Funding for C19

	1	2	3	4	5	6	7	8	9	10	11	12		
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total YTD	Forecast year-end position
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
	<i>Enter as Positive values</i>													
241	PLANNED WG FUNDING FOR COVID-19													
	1	1	1	1	1	1	1	1	1	1	1	1	1	1
242	MOVEMENTS FROM OPENING PLANNED WG FUNDING FOR COVID-19													
243	TOTAL ACTUAL / FORECAST WG FUNDING FOR COVID-19													
244	ACTUAL / FORECAST NET IMPACT ON OVERALL FINANCIAL POSITION DUE TO COVID-19													

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

This Table is currently showing 0 errors

			1	2	3	4	5	6	7	8	9	10	11	12	Total YTD	Full-year forecast	YTD as %age of FY	Assessment		Full In-Year forecast		Full-Year Effect of Recurring Savings
			Apr £'000	May £'000	Jun £'000	Jul £'000	Aug £'000	Sep £'000	Oct £'000	Nov £'000	Dec £'000	Jan £'000	Feb £'000	Mar £'000			YTD variance as %age of YTD	Green	Amber	non recurring	recurring	
																	£'000	£'000	£'000	£'000	£'000	
1	CHC and Funded Nursing Care	Budget/Plan	8	8	21	21	21	21	21	21	21	21	21	21	101	227		227	0			
2		Actual/F'cast	8	8	21	21	21	21	21	21	21	21	21	21	101	227	44.41%	227	0	127	100	100
3		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0	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	105	310		310	0			
8		Actual/F'cast	14	16	17	36	26	26	41	41	41	41	41	44	136	385	35.30%	385	0	40	345	345
9		Variance	0	0	0	17	7	7	7	7	7	7	7	9	31	75	29.40%	75	0			
10	Non Pay	Budget/Plan	313	342	1,372	1,307	842	879	843	832	839	839	742	739	5,055	9,888		9,862	26			
11		Actual/F'cast	313	342	1,417	1,398	1,275	1,031	996	985	992	993	896	892	5,776	11,529	50.10%	11,503	26	5,765	5,764	5,915
12		Variance	0	0	45	91	433	152	153	153	153	154	154	153	721	1,641	14.26%	1,641	0			
13	Pay	Budget/Plan	155	179	243	205	148	137	128	128	128	127	127	127	1,068	1,833		1,833	0			
14		Actual/F'cast	155	179	243	242	197	180	174	174	174	172	172	173	1,196	2,234	53.52%	2,234	0	1,607	627	630
15		Variance	0	0	0	37	49	43	45	45	45	45	45	46	128	401	12.02%	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	6,408	12,338		12,313	26			
20		Actual/F'cast	491	545	1,779	1,698	1,519	1,258	1,231	1,220	1,228	1,227	1,130	1,130	7,288	14,455	50.42%	14,429	26	7,619	6,836	6,990
21		Variance	0	0	45	145	489	201	205	205	205	206	206	209	880	2,117	13.73%	2,117	0			
22	Variance in month		0.00%	0.00%	2.60%	9.34%	47.46%	19.05%	20.02%	20.24%	20.09%	20.18%	22.30%	22.64%	13.73%							
23	In month achievement against FY forecast		3.39%	3.77%	12.31%	11.74%	10.51%	8.70%	8.52%	8.44%	8.49%	8.49%	7.82%	7.81%								

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Table C1- Savings Schemes Pay Analysis

		Month	1	2	3	4	5	6	7	8	9	10	11	12	Total YTD	Full-year forecast	YTD as %age of FY	Assessment		Full In-Year forecast		Full-Year Effect of Recurring Savings £'000
			Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar			YTD variance as %age of YTD Budget/Plan	Green £'000	Amber £'000	non recurring £'000	recurring £'000	
			£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000								
1	Changes in Staffing Establishment	Budget/Plan	107	113	125	63	58	58	58	58	58	58	58	58	523	870		870	0			
2		Actual/F'cast	107	113	125	67	60	60	60	60	60	60	60	60	530	887	59.76%	887	0	662	226	229
3		Variance	0	0	0	3	2	2	2	2	2	2	2	2	7	17	1.29%	17	0			
4	Variable Pay	Budget/Plan	29	44	67	100	48	37	35	35	35	35	35	35	324	534		534	0			
5		Actual/F'cast	29	44	67	124	51	68	69	69	69	68	68	68	382	792	48.21%	792	0	569	223	223
6		Variance	0	0	0	24	3	30	33	33	33	33	33	33	34	58	258	17.76%	258	0		
7	Locum	Budget/Plan	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
8		Actual/F'cast	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0
9		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
10	Agency / Locum paid at a premium	Budget/Plan	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
11		Actual/F'cast	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0
12		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
13	Changes in Bank Staff	Budget/Plan	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
14		Actual/F'cast	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0
15		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
16	Other (Please Specify)	Budget/Plan	19	23	52	42	42	42	35	35	35	34	34	34	220	428		428	0			
17		Actual/F'cast	19	23	52	52	86	53	45	45	45	45	45	45	284	555	51.15%	555	0	377	178	178
18		Variance	0	0	0	10	44	10	10	10	10	10	10	10	64	127	29.11%	127	0			
19	Total	Budget/Plan	155	179	243	205	148	137	128	128	128	127	127	127	1,068	1,833		1,833	0			
20		Actual/F'cast	155	179	243	242	197	180	174	174	174	172	172	173	1,196	2,234	53.52%	2,234	0	1,607	627	630
21		Variance	0	0	0	37	49	43	45	45	45	45	45	46	128	401	12.02%	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	Assessment		Full In-Year forecast		Full-Year Effect of Recurring Savings £'000
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar			YTD variance as %age of YTD Budget/Plan	Green £'000	Amber £'000	non recurring £'000	recurring £'000	
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000								
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	Actual/F'cast	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0
3	premium	Variance	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
4	Non Medical 'off contract'	Budget/Plan	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
5	to 'on contract'	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	Budget/Plan	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
8	Agency pay rate caps	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		Budget/Plan	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
11	Other (Please Specify)	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		Budget/Plan	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
14	Total	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			

Table C3 - Tracker

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	£'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	6,408	12,338	6,844	5,494	353	5,847
	Month 1 - Actual/Forecast	491	545	1,734	1,556	1,032	1,047	1,020	1,009	1,016	1,015	918	915	6,404	12,298	6,844	5,455	66	5,520
	Variance	0	0	0	4	2	(9)	(6)	(6)	(6)	(6)	(6)	(6)	(4)	(40)	0	(40)	(287)	(327)
	In Year - Plan	0	0	47	142	487	210	211	211	211	212	212	212	887	2,157	775	1,381	89	1,470
	In Year - Actual/Forecast	0	0	45	141	487	210	211	211	211	212	212	215	884	2,157	775	1,381	89	1,470
	Variance	0	0	(2)	(1)	0	0	0	0	0	0	0	3	(3)	(0)	0	(0)	0	(0)
	Total Plan	491	545	1,780	1,695	1,517	1,267	1,237	1,226	1,233	1,233	1,136	1,133	7,295	14,495	7,619	6,876	441	7,317
	Total Actual/Forecast	491	545	1,779	1,698	1,519	1,258	1,231	1,220	1,228	1,227	1,130	1,130	7,288	14,455	7,619	6,836	155	6,990
	Total Variance	0	0	(2)	3	2	(9)	(6)	(6)	(6)	(6)	(6)	(4)	(6)	(40)	0	(40)	(287)	(327)
Net Income Generation	Month 1 - Plan	13	30	34	35	35	35	34	34	34	34	34	34	182	386	220	166	0	166
	Month 1 - Actual/Forecast	13	30	34	44	44	17	34	34	34	34	34	34	182	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	42	86	30	56	11	67
	In Year - Actual/Forecast	0	0	6	6	6	25	7	7	7	7	7	7	42	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	224	472	250	222	11	233
	Total Actual/Forecast	13	30	40	49	49	42	41	41	41	41	41	41	224	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	6,590	12,724	7,064	5,660	353	6,013
	Month 1 - Actual/Forecast	504	575	1,768	1,600	1,075	1,064	1,054	1,043	1,050	1,049	952	949	6,586	12,685	7,064	5,620	66	5,686
	Variance	0	0	0	13	10	(27)	(6)	(6)	(6)	(6)	(6)	(6)	(4)	(40)	(0)	(40)	(287)	(327)
	In Year - Plan	0	0	52	148	493	235	219	219	219	219	219	220	928	2,243	805	1,437	100	1,537
	In Year - Actual/Forecast	0	0	51	147	493	235	219	219	219	219	219	222	926	2,243	805	1,437	100	1,537
	Variance	0	0	(2)	(1)	0	0	0	0	0	0	0	3	(3)	(0)	0	(0)	0	(0)
	Total Plan	504	575	1,820	1,735	1,558	1,327	1,279	1,268	1,275	1,275	1,178	1,175	7,519	14,967	7,870	7,098	452	7,550
	Total Actual/Forecast	504	575	1,819	1,747	1,568	1,300	1,273	1,262	1,269	1,269	1,172	1,171	7,512	14,927	7,870	7,058	166	7,223
	Total Variance	0	0	(2)	12	10	(27)	(6)	(6)	(6)	(6)	(6)	(4)	(6)	(40)	(0)	(40)	(287)	(327)

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Table F - Statement of Financial Position For Monthly Period

	Opening Balance Beginning of Apr 21 £'000	Closing Balance End of Sep 21 £'000	Forecast Closing Balance End of Mar 22 £'000
Non-Current Assets			
1 Property, plant and equipment	742,355	752,101	742,500
2 Intangible assets	2,238	1,855	2,053
3 Trade and other receivables	6,649	18,344	6,649
4 Other financial assets			
5 Non-Current Assets sub total	751,242	772,300	751,202
Current Assets			
6 Inventories	16,684	17,587	16,684
7 Trade and other receivables	190,014	200,191	190,014
8 Other financial assets			
9 Cash and cash equivalents	3,637	4,061	(28,064)
10 Non-current assets classified as held for sale			
11 Current Assets sub total	210,335	221,839	178,634
TOTAL ASSETS	961,577	994,139	929,836
Current Liabilities			
13 Trade and other payables	219,106	186,621	219,106
14 Borrowings (Trust Only)			
15 Other financial liabilities			
16 Provisions	133,674	136,887	128,537
17 Current Liabilities sub total	352,780	323,508	347,643
NET ASSETS LESS CURRENT LIABILITIES	608,797	670,631	582,193
Non-Current Liabilities			
19 Trade and other payables	8,126	7,971	8,126
20 Borrowings (Trust Only)			
21 Other financial liabilities			
22 Provisions	10,514	15,497	18,905
23 Non-Current Liabilities sub total	18,640	23,468	27,031
TOTAL ASSETS EMPLOYED	590,157	647,163	555,162
FINANCED BY: Taxpayers' Equity			
25 General Fund	479,113	514,538	422,537
26 Revaluation Reserve	111,044	132,625	132,625
27 PDC (Trust only)			
28 Retained earnings (Trust Only)			
29 Other reserve			
30 Total Taxpayers' Equity	590,157	647,163	555,162

	Opening Balance Beginning of Apr 21	Closing Balance End of Sep 21	Closing Balance End of Mar 22
EXPLANATION OF ALL PROVISIONS			
31 Clinical Negligence	125,293	136,911	129,899
32 Personal & Permanent Injury	5,635	4,868	5,611
33 Defence Fees	2,190	831	819
34 Pensions relating to former staff	1,040	971	1,006
35 Continuing Healthcare Claims	71	54	71
36 Holiday pay on voluntary Overtime provision & provision re time off in lieu	1,668	323	1,668
37 CRC Provision, Cardiff University Energy & Lease Dilapidations provisions	2,701	2,179	2,701
38 Employment Tribunals & HSE Provisions	746	0	746
39 VAT & PAYE Provisions	4,844	6,247	4,921
40 Total Provisions	144,188	152,384	147,442

	£'000
ANALYSIS OF WELSH NHS RECEIVABLES (current month)	
41 Welsh NHS Receivables Aged 0 - 10 weeks	3,449
42 Welsh NHS Receivables Aged 11 - 16 weeks	497
43 Welsh NHS Receivables Aged 17 weeks and over	1

	£'000	£'000	£'000
ANALYSIS OF TRADE & OTHER PAYABLES (opening, current & closing)			
44 Capital	22,153	5,391	22,153
45 Revenue	205,079	189,201	205,079
ANALYSIS OF CASH (opening, current & closing)			
46 Capital	3,004	(2,353)	(1,480)
47 Revenue	633	6,414	(26,584)