

PUBLIC FINANCE COMMITTEE

Wed 29 September 2021, 14:00 - 16:00

Via Teams

Agenda

14:00 - 14:00

0 min

1. Preliminaries

 1.0 Agenda 29 September 2021 Finance Committee.pdf (1 pages)

1.1. Welcome & Introductions

John Union

1.2. Apologies for Absence

John Union

1.3. Declarations of Interest

John Union


1.4. Minutes of the Committee Meeting held on 25th August 2021

John Union

 1.4 UNCONFIRMED MINUTES OF THE FINANCE COMMITTEE AUGUST 25 2021.pdf (8 pages)

1.5. Action Log

John Union

 1.5. Action Log For 29 September 2021 Finance Committee Meeting.pdf (1 pages)

1.6. Chairs Action taken since last meeting

John Union

14:00 - 14:00

0 min

2. Items for Review and Assurance


2.1. Financial Performance Month 5


Christopher Lewis

 2.1 Finance Position Report for Month 5.pdf (24 pages)

2.2. Finance Risk Register 2021/22

Andrew Gough

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

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



14:00 - 14:00

0 min

3. Items for Noting and Information

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3.1. Month 5 Financial Monitoring Returns

-  3.1a CV Financial Monitoring Returns 2021-22 - Month 5.pdf (11 pages)
-  3.1b CV Financial Monitoring Returns 2021-22 - Month 5.pdf (13 pages)

14:00 - 14:00
0 min

4. Items to bring to the attention of the Board

John Union

14:00 - 14:00
0 min

5. Date and time of next Meeting

Wednesday 27th October 2021 at 2.00pm, **Virtual Meeting via Teams**

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AGENDA
FINANCE COMMITTEE
29th September 2021 at 2.00pm
Virtual Meeting via Teams

1.	Preliminaries	
1.1	Welcome & Introductions	John Union
1.2	Apologies for Absence	John Union
1.3	Declarations of Interest	John Union
1.4	Minutes of the Committee Meeting held on 25 th August 2021	John Union
1.5	Action Log	John Union
1.6	Chairs Action taken since last meeting	John Union
2.	Items for Review and Assurance	
2.1	Financial Performance Month 5	Chris Lewis
2.2	Finance Risk Register 2021/22	Andrew Gough
3	Items for Noting and Information	
3.1	Month 5 Financial Monitoring Returns	
4.	Items to bring to the attention of the Board	John Union
5.	Date and time of next Meeting	
	Wednesday 27 th October 2021 at 2.00pm, Virtual Meeting via Teams	

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**UNCONFIRMED MINUTES OF THE MEETING OF THE FINANCE COMMITTEE
HELD ON 25th AUGUST 2021
VIRTUAL MEETING via TEAMS**

Present:

Dr Rhian Thomas	RT	Chair, Independent Member – Capital and Estates
Charles Janczewski	CJ	Board Chair
John Union	JU	Independent Member - Finance
Abigail Harris	AH	Executive Director of Strategic Planning
Catherine Phillips	CP	Executive Director of Finance
Len Richards	LR	Chief Executive
Nicola Foreman	NF	Director of Corporate Governance
Steve Curry	SC	Chief Operating Officer
Stuart Walker	SW	Executive Medical Director

Secretariat:

Paul Emmerson	PE	Senior Finance Manager
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Apologies:

Andrew Gough	AG	Assistant Director of Finance
Chris Lewis	CL	Deputy Director of Finance
Rachel Gidman	RG	Executive Director of People and Culture
Ruth Walker	RW	Executive Nurse Director

FC 21/08/001	WELCOME AND INTRODUCTIONS The Chair welcomed everyone to the meeting.	ACTION
FC 21/08/002	APOLOGIES FOR ABSENCE Apologies for absence were noted.	
FC 21/08/003	DECLARATIONS OF INTEREST The Chair invited members to declare any interests in proceedings on the Agenda. None were declared.	
FC 21/08/004	MINUTES OF THE COMMITTEE MEETING HELD ON 28th JULY 2021 The minutes of the meeting held on 28 th July 2021 were reviewed and confirmed to be an accurate record. Resolved – that:	

	The minutes of the meeting held on 28 th July 2021 were approved by the Committee as an accurate record.	
FC 21/08/005	ACTION LOG FOLLOWING THE LAST MEETING There were no outstanding actions.	
FC 21/08/006	CHAIRS ACTION SINCE THE LAST MEETING There had been no Chairs action taken since the last meeting.	
FC 21/08/007	FINANCIAL PERFORMANCE MONTH 4 <p>The Senior Finance Manager summarised the key points within the Month 4 Finance Report.</p> <p>At month 4, the UHB had reported an underspend of £0.260m 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 £33.284m relating to the management of COVID 19 to month 4 and these costs were matched by additional COVID 19 allocations.</p> <p>The key issues were outlined 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 and is reported to Welsh Government as an operational overspend which is supported by a COVID funding surplus. • The UHB's financial position had moved from a reported surplus of £0.124m at month 3 to a surplus of £0.260m at month 4. However there was variation in delegated budget holder performance and further review and assurance would be required to ensure the month 4 position is maintained. • The full year gross COVID forecast moved in the month from £117.083m at month 3 to £118.732m at month 4 and the increase included an additional £1.5m in respect of the proposed paediatric Respiratory Syncytial Virus (RSV) Surge Plan. • At month 4, £13.173m Green and Amber savings have been identified against the £16.000m 2% savings target. Further progress was required with a focus on recurrent schemes. <p>Moving onto the Finance Dashboard, the Senior Finance Manager 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. In addition, it was noted that performance against the Creditor</p>	

	<p>Payments compliance target remained rated as amber, after a further small deterioration against in performance in month.</p> <p>Referring to Table 3, which summarised the UHB's financial position, the Committee was reminded that Welsh Government had instructed the UHB to categorise the funding for the non delivery of 2020/21 recurrent savings as COVID funding, which in turn meant that the £21.313m underlying deficit arising from the non delivery of savings in 2020/21 would be reported as a operational overspend.</p> <p>The forecast Reductions in Planned Expenditure due to COVID 19 had increased from £4.142m at month 3 to £5.105m at month 4 mainly due to a review of spending and forecasts. Some of the COVID funding assumptions were subject to external review and any resultant risk would need to be managed by the UHB, therefore the UHB did not intend to phase the reductions in spend into the position until there was confirmation of all COVID 19 funding assumptions.</p> <p>Table 4 of the written report highlighted that the additional COVID 19 expenditure to date was £40.384m, when the £7.100m in respect of the non delivery of 2020/21 recurrent savings was included. This was matched by additional Welsh Government funding and this approach was consistent with final plan resource assumptions.</p> <p>Table 5 analysed the year to date variance between income, non pay and pay. The reported operational surplus of £0.260m at Month 4 was made up of an overspend of £0.104m and £1.857m against income and non pay respectively and that this was offset by a £2.221m underspend against pay. The in month operational underspend was £0.136m. Both the COVID and non COVID expenditure variances at month 4 generally followed the trend set in months 1-3. Part of the pay underspend was supported by vacancies and it was noted that the non pay overspend was driven by continuing healthcare pressures in Mental Health; drugs expenditure across the UHB and pressures against premises and fixed plant which were also observed across the UHB.</p> <p>Referring to the gross COVID forecast outlined at Table 9, the Committee was reminded that the forecast had increased in month from £117.083m to £118.731m in month and that the increase included an additional £1.5m in respect of the proposed RSV Surge Plan. In addition the Tracing Costs relating to the all Wales Surge Team, had increased by circa £3m & this was offset by a reduction in forecast costs for the mass vaccination programme, PPE and recovery costs.</p> <p>Turning to COVID 19 Recovery Schemes the Committee was asked to note that the UHB had proceeded at risk with COVID recovery schemes in lieu of confirmation of additional Welsh Government funding and that the associated costs would need to be managed.</p> <p>Progress against the first tranche of recovery schemes was detailed at Table 12 which illustrated that the UHB forecast expenditure was £0.481m more than the confirmed funding of £13.660m. This principally related to the 24/7 CAMHs Crisis Service and the Eating Disorders service where any curtailment of schemes was deemed to compromise patient safety.</p>	
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A further bid in support of recovery, totalling £23.575m was submitted to Welsh Government at the end of June and with a view to minimizing the patient access times to the associated services, the UHB had proceeded at risk with recovery schemes where expenditure in 2021/22 was forecast at:

- £1.5m in 2021/22 and £3.1m in 2022/23 to address Core Priorities
- £1.1m in 2021/22 and £1.9m in 2022/23 to address pressures in Unscheduled Care

The Committee was referred to a letter dated 23rd August 2021 from the UHB's Accountable Officer to the Chief Executive of NHS Wales which indicated that the UHB had progressed with further COVID response schemes, COVID recovery schemes and winter planning schemes which included capital and revenue spending in 2021/22 and into 2022/23 onwards.

The Executive Director of Finance informed the Committee, that the risk associated with the UHB decision to progress the schemes in advance of the final confirmation of funding, needed to be viewed in the light of patient access, discussions with Welsh Government and the announcement made by Welsh Government on the 19th August of an additional £551m funding to support Covid response and recovery in the second half of the year. The Committee was informed that the additional funding had initially been allotted to provide an additional £411m of response funding, an additional £100m of recovery funding and £40m of capital funding to increase hospital capacity. The Committee was advised that the UHB's Chief Operating Officer was working with Welsh Government to establish UHB pre-commitments against the funding and it was also expected that winter funding and pre-announcements such as the funding to support long covid service provision would be a call against the funding announced. It was expected that funding would continue to be allocated to fund pass through costs e.g. vaccination, PPE and TTP. Response costs which were not funded on a pass through basis were expected to be funded in line with final 2021/22 plans rather than on a "fair shares" basis. Recovery funding was expected to be provided on the basis of the UHB recovery bids submitted in June. It was noted that Welsh Government had reserved the right to review plans and forecasts and that the UHB was expecting to be notified of COVID allocations for the remainder of the year in September. Upon notification of the final allocations, the UHB would need to manage the risks of service pressures within the confirmed funding.

The Finance Committee Chair (RT) noted that the UHB would expect the programmes progressed at risk to be covered by the additional funding announced and asked the Chief Operating Officer to confirm whether the schemes progressed at risk were included within bids submitted by the UHB in June and whether recurrent costs arising from the schemes were also included in the bids. The Chief Operating Officer confirmed that the schemes progressed at risk were brought forward from the recovery bids submitted to Welsh Government in June, whilst the UHB waited upon the outcome of the bids. In addition, the Committee was informed that part of the recurrent full year effect of the schemes progressed at risk relating to unscheduled care were mitigated by an expected stream of funding for unscheduled care against 6 priorities which included same day emergency care. In addition, the

Chief Executive indicated that communication with Welsh Government had confirmed that because of the pressures facing unshceduled care, the UHB could expect to be supported in progressing reasonable plans to address the challenges faced. In the context of the UHB investing in line with its plan and Welsh Government priorities, the Chief Executive indicated that the bringing forward of plans represented a relatively low risk.

On a related issue, and with reference to table 12, the UHB Chair (CJ) asked for clarification of the service impact of the slippage against the Recovery schemes. In response, the Chief Operating Officer indicated that the slippage was against initial planning figures and was also in part a result of the lead in time to commission some services and equipment in support of schemes, as well as the timing of the confirmation of funding. The Committee was also informed that some of the bids were now picked up from other funding streams and that the UHB had prioritised its schemes to align with the funding which was available nationally. Adding to this, the Chief Executive indicated that the UHB had progressed around £6m of the schemes associated with the first recovery bid in advance of confirmed funding as this was deemed a reasonable balance of risk in view of the financial costs and the impact on services.

The Senior Finance Manager highlighted that progress against the recurrent savings target where a further £5.7m needed to be identified presented a risk to the underlying deficit that the UHB would carry forward to 2022/23. An additional £0.2m of recurrent savings had been identified in month leaving a further £5.7m of recurrent savings to be identified to meet the recurrent target. Detail of Clinical Board progress against savings Targets was provided at Appendix 1. There was a smaller gap of £2.8m to the overall in year savings target, due to overperformance against the non recurrent target partially offsetting the deficit against the recurrent target.

Referring to the Savings Table, the Director of Corporate Governance asked for clarification of the difference between red, amber and green schemes. In response, the Chief Operating Officer indicated that the red pipeline was used by the UHB to build confidence in the development of ideas where budget holders would not be held to account if the Schemes do not migrate to amber and green. Once schemes migrate to Amber and Green, budget holders are held to account for delivery, although there may still be further work to finalise and fully convert amber schemes to final savings.

The Finance Committee Chair (RT) indicated concern that whilst there was increasing confidence in the UHB delivering the 2021/22 savings target, that there was less certainty that the UHB would meet its recurrent target in year. The Chief Operating Officer shared this concern and confirmed that the savings target was set at a level comensurate with the challenge facing the UHB and in this context the recurrent target would continue to be pursued. It was noted that the UHB still had over half a year to firm up the recurrent element of the 2021/22 schemes as the impact would fall into next year.

Continuing with the scrutiny of savings performance the Finance Committee Chair (RT) noted, that the same percentage target had been applied to all Clinical Boards in 2021/22 and asked whether there was any merit in pursuing differential targets. In answering the question, the Chief Executive indicated

that past discussion had questioned whether the application of differential targets to Clinical Boards, would divert focus away from the identification of schemes, towards a dialogue on the relative fairness of the differential targets applied. The Chief Executive added that Clinical Boards had an incentive to identify additional recurrent schemes above target, as these could in part help to meet the following year's savings target. In this context, the Independent Member (Finance) (JU) asked whether Clinical Boards carried forward any shortfalls against recurrent savings targets to the following year. In response the Chief Executive confirmed that a shortfall would be carried forward to the following year and the Senior Finance Manager added that unless action was taken to address the gap, that the impact of any shortfall against recurrent savings targets would fall into the monthly reported financial position of Clinical Boards in the following year.

The UHB Chair (CJ) indicated that the Committee took assurance from the Executive Team's review and scrutiny of Clinical Board performance with the intention of ensuring that the UHB met its agreed financial plan.

Reporting on Clinical Board performance, the Committee was informed that delegated budgets were £1.303m overspent for the 4 months to the end of July 2021. The largest overspends were in the Medicine Clinical Board where the operational position was a £1.596m overspend primarily due to nursing pressures and in the Mental Health Clinical Board where there was a cumulative deficit of £0.418m for the year to date, primarily due to continuing healthcare costs.

The overspend in delegated budgets was offset by a £1.563m underspend against central budgets due to non recurrent opportunities and the Committee was informed that the UHB would need to take remedial action if the overall position deteriorated.

Moving on, it was noted that the UHB was expecting a positive cash balance at the end of 2021/22 in line with the revised financial forecast breakeven and that the public sector payment compliance had deteriorated marginally to 93.6% in month. It was noted that the UHB expected the compliance rate to improve as the year progressed.

Progress against the capital plan was satisfactory as detailed in Appendix 5

Finally, the key risks were identified as: the shortfall in savings schemes and the requirement to progress recurrent schemes in order to maintain the underlying position and the assumptions around Covid Funding

One further query was raised by the UHB Chair (CJ) in respect of the use of the 50 open beds at the Lakeside Surge capacity. In response, the Chief Operating Officer confirmed that the beds were used for both Covid and non Covid pressures. The main issue driving the continuing use was in relation to non covid unscheduled care pressures which were primarily driven by the challenges being faced in discharging patients from hospital. The UHB Chair (CJ) indicated that the UHB would need to retain a focus on the ongoing costs arising from the continuing use of the additional capacity at Lakeside.

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	<p>Resolved – that:</p> <p>The Finance Committee noted the gross month 4 financial impact of COVID 19 which is assessed at £33.284m;</p> <p>The Finance Committee noted the additional Welsh Government COVID 19 funding of £33.284m assumed within the month 4 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 underspend of £0.260m at month 4 due to operational underspend;</p> <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 £140.045m 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 as set out in the financial plan.</p>	
<p>FC 21/08/008</p> <p>Emmerson, Paul 09/22/2021 10:47:14</p>	<p>FINANCE RISK REGISTER</p> <p>The Senior Finance Manager 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 Risk Fin02/21 – The delivery of in year breakeven position and the management of budget pressures was downgraded from Extreme to High following last month meeting and this re-assessment has been reinforced by the movement in the operational surplus from £0.124m to £0.260m as reported at month 4.</p> <p>It was noted that the COVID response and recovery funding risks remain rated as High pending 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 21/07/010	<p>MONTH 4 FINANCIAL MONITORING RETURNS</p> <p>These were noted for information.</p>	
FC 21/07/011	<p>ITEMS TO BRING TO THE ATTENTION OF THE BOARD</p> <p>There were no items to bring to the attention of the Board.</p>	
FC 21/06/012	<p>DATE OF THE NEXT MEETING OF THE COMMITTEE</p> <p>Wednesday 29th September 2.00pm; Virtual Meeting via Teams</p>	

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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 31st August 2021						
Meeting:	Finance Committee				Meeting Date:	29th September 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 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.

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 at this stage the UHB is anticipating additional funding to fully cover these costs.

At month 5, the UHB is reporting an overspend of £0.091m against this plan. During the 5 months to the end of August the UHB incurred gross expenditure of £41.744m relating to the management of COVID 19, which is assumed to be offset by Welsh Government COVID 19 funding leaving an operating deficit of £0.091m.

The full year gross COVID forecast moved in the month from £118.732m at month 4 to £117.622m at month 5. The movement in forecast costs, includes an additional £0.800m in respect of Same Day Emergency Care (SDEC), which is offset by reductions against Local Authority Tracing costs, COVID vaccinations, Cleaning Standards and Continuing Healthcare.

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.

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

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

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

The brought forward COVID deficit of £21.313m relating to non-delivery of savings in 2020/21 is assumed to be funded non-recurrently as per the Welsh Government final annual plan financial principles issued on 26th May 2021.

The reported financial position for the 5 months to the end of August is an operational deficit of £0.091m, which is a deterioration of £0.351m on the month 4 position. There is a wide variation in delegated budget holder performance and further review and assurance will be required in order to ensure this position is maintained.

Delivery of the core financial plan includes a 2% (£16.0m) savings requirement. At month 5 £14.857m Green and Amber savings were identified against the target. Further progress will need to be made with a focus on recurrent schemes. £7.534m recurrent schemes have been identified against the £12.0m recurrent element of the target.

Assessment and Risk Implications

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

Table 2: Finance Dashboard @ August 2021

Measure	STATUS REPORT				
	August 2021	Rating	Latest Trend	Target	Time Period
Deliver 2021/22 Draft Financial Plan	Forecast year-end breakeven at month 5. £0.091m operational deficit at month 5.	G	↓	Deliver 2021/22 Planned Breakeven	M5 2021-22
Remain within capital resource limits.	Expenditure at the end of August was £5.688m against a plan of £7.676m.	G	9	Approved planned expenditure £33.922m	M5 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	M5 2021-22
Delivery of recurrent £12.000m 1.5% target	£7.534m forecast at month 5.	R	↑	£12.000m	M5 2021-22
Delivery of £4m non recurrent target	£7.323m identified at month 5.	G	↑	£4.000m	M5 2021-22
Creditor payments compliance 30 day Non NHS	Cumulative 93.8% at the end of August.	A	↑	95% of invoices paid within 30 days	M5 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	M5 2021-22
Maintain Positive Cash Balance	Cash balance = £4.628m	G	9	To Maintain Positive Cash Balance	End of August 2021

Month 5 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 5 is a deficit of £0.091m and this is summarised in Table 3.

Table 3: Month 5 Financial Position 2021/22

	Cumulative Month 5 £m	Forecast Year-End Position £m
COVID 19 Additional Expenditure	41.744	117.622
Welsh Government COVID funding received / assumed	(41.744)	(117.622)
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	(8.875)	(21.313)
Operational position (Surplus) / Deficit	8.966	21.313
Financial Position £m (Surplus) / Deficit £m	0.091	0.000

- Note. It is forecast that £5.400m of Reductions in Planned Expenditure due to COVID 19 will be available to offset in year operational pressures.

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

The month 5 deficit of £0.091m reflects the operational performance of the UHB with all COVID costs and the shortfall on the 2020/21 savings plan assumed to be funded.

The UHB is forecasting a break even position by year end 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.

The additional COVID 19 expenditure in the year to month 5 was £41.744m with full year forecast costs totalling £117.622m.

It is assumed that Welsh Government COVID funding including additional further COVID response funding will be provided to cover the COVID costs arising to month 5 and for the remainder of the year. **It is anticipated that the expenditure reductions arising in planned care will be available to offset non COVID operational pressures in year.**

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 5 2021/22

Welsh Government COVID Funding	Month 5 £m
COVID 19 Testing assumed	(1.340)
COVID 19 Tracing assumed	(5.102)
COVID 19 Vaccination assumed	(6.765)
Extended Flu vaccination assumed	0.000
Cleaning Standards assumed	(0.302)
PPE assumed	(2.525)
Continuing Care and Funded Nursing Care assumed	(1.263)
Urgent and Emergency Care - Urgent Primary Care	(0.351)
Urgent and Emergency Care - CAV 24/7	(0.466)
COVID 19 Response - confirmed	(19.909)
COVID 19 Response - assumed	0.000
COVID 19 Recovery - confirmed	(3.460)
COVID 19: Vaccine Allergy SLA	(0.045)
COVID 19: Long Covid Recovery Pathway	0.000
COVID 19: Adferiad Programme - Long Covid Recovery	(0.216)
COVID 19: RSV Surge	0.000
COVID 19: Same Day Emergency Care	0.000
Sub Total COVID funding confirmed / assumed £m	(41.744)
NR Funding for Non Delivery of 2020/21 Recurrent Savings	(8.875)
Total COVID funding confirmed / assumed £m	(50.619)

The COVID response forecast is still subject to change and will continue to be tested and revised on a monthly basis. In line with the final annual plan financial planning principles issued, COVID response funding has been assumed in line with current full year forecast costs, subject to further detailed external review. **Whilst this reflects, both the advice received and the final plan resource assumptions issued by Welsh Government, the final COVID income position will need to be confirmed by Welsh Government with any resultant risk needing to be managed.**

The UHB has a small operational deficit of £0.091m at Month 5 and Table 5 analyses the reported position between income, pay and non pay.

Table 5: Summary Financial Position for the period ended 31st August 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	(128.378)	(136.511)	0.264		0.264	(0.264)		(0.084)	(0.084)
Pay	59.475	61.916	3.485	(0.227)	3.258	(3.485)		(0.817)	(0.817)
Non Pay	68.904	74.947	4.564	(0.239)	4.325	(4.564)		1.251	1.251
Sub Total £m	(0.000)	0.352	8.313	(0.466)	7.847	(8.313)	0.000	0.351	0.351
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	(0.000)	0.352	8.313	(0.466)	7.847	(10.088)	1.775	0.351	0.351
Cumulative									
Income	(630.146)	(669.386)	2.210		2.210	(2.210)		0.295	0.295
Pay	289.201	304.156	18.796	(0.803)	17.993	(18.796)		(3.038)	(3.038)
Non Pay	340.945	365.321	20.738	(2.371)	18.367	(20.738)		2.835	2.835
Sub Total £m	0.000	0.091	41.744	(3.174)	38.570	(41.744)	0.000	0.091	0.091
COVID funding due to non delivery of 2020/21 recurrent Savings	0.000					(8.875)	8.875	0.000	0.000
Variance to Plan £m	0.000	0.091	41.744	(3.174)	38.570	(50.619)	8.875	0.091	0.091

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 @ August 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	0.085	0.000	0.085	(0.085)	(0.007)	(0.007)
Education & Training	0.000	0.000	0.000	0.000	0.023	0.023
Injury Cost Recovery Scheme (CRU) Income	0.000	0.000	0.000	0.000	(0.207)	(0.207)
NHS Patient Related Income	(0.108)	0.000	(0.108)	0.108	(0.120)	(0.120)
Other Operating Income	0.235	0.000	0.235	(0.235)	0.198	0.198
Overseas Patient Income	0.000	0.000	0.000	0.000	0.003	0.003
Private Patient Income	0.052	0.000	0.052	(0.052)	0.012	0.012
Research & Development	0.000	0.000	0.000	0.000	0.012	0.012
Variance to Plan £m	0.264	0.000	0.264	(0.264)	(0.084)	(0.084)
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	0.404	0.000	0.404	(0.404)	0.001	0.001
Education & Training	0.000	0.000	0.000	0.000	0.063	0.063
Injury Cost Recovery Scheme (CRU) Income	0.000	0.000	0.000	0.000	0.000	0.000
NHS Patient Related Income	0.126	0.000	0.126	(0.126)	(0.539)	(0.539)
Other Operating Income	1.400	0.000	1.400	(1.400)	0.731	0.731
Overseas Patient Income	0.000	0.000	0.000	0.000	0.004	0.004
Private Patient Income	0.279	0.000	0.279	(0.279)	0.053	0.053
Research & Development	0.000	0.000	0.000	0.000	(0.019)	(0.019)
Variance to Plan £m	2.210	0.000	2.210	(2.210)	0.295	0.295

The income position at month 5 is an operational overspend of £0.295m. The additional Gross COVID 19 cost of £2.210m is matched by £2.210m of assumed COVID 19 funding.

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

- £0.404m shortfall on accommodation and catering income as a result of a reduction in restaurant services;
- £1.400m deficit against Other Operating Income. The majority of the deficit (£1.204m) is a result of reduced General Dental Services activity leading to a loss of Dental Patient Charges income;
- £0.279m 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 month following a continuation of the improvement in Non Contracted Activity (NCA) from English Commissioners.

The majority of the operational deficit reported against other operating income relates to radiology, therapies and radiopharmacy, alongside an operational deficit against primary care dental income which was recognised in month. This is in part offset by an operating surplus against NHS patient related income.

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 @ August 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	0.658	0.000	0.658	(0.658)	0.222	0.222
Nursing (registered)	1.135	(0.227)	0.908	(1.135)	(0.438)	(0.438)
Nursing (unregistered)	0.737	0.000	0.737	(0.737)	0.210	0.210
Scientific, prof & technical	0.093	0.000	0.093	(0.093)	(0.216)	(0.216)
Additional clinical services	0.122	0.000	0.122	(0.122)	(0.148)	(0.148)
Management, admin & clerical	0.463	0.000	0.463	(0.463)	(0.232)	(0.232)
Other staff groups	0.277	0.000	0.277	(0.277)	(0.215)	(0.215)
Total £m	3.485	(0.227)	3.258	(3.485)	(0.817)	(0.817)
Cumulative						
Medical and Dental	3.884	0.000	3.884	(3.884)	1.140	1.140
Nursing (registered)	6.060	(0.803)	5.257	(6.060)	(1.711)	(1.711)
Nursing (unregistered)	3.499	0.000	3.499	(3.499)	1.155	1.155
Scientific, prof & technical	0.481	0.000	0.481	(0.481)	(1.103)	(1.103)
Additional clinical services	0.816	0.000	0.816	(0.816)	(0.730)	(0.730)
Management, admin & clerical	2.422	0.000	2.422	(2.422)	(0.776)	(0.776)
Other staff groups	1.634	0.000	1.634	(1.634)	(1.013)	(1.013)
Total £m	18.796	(0.803)	17.993	(18.796)	(3.038)	(3.038)

The pay position at month 5 is an operational underspend of £3.038m. The additional Gross COVID 19 expenditure of £18.796m and this is matched by £18.796m of assumed COVID 19 funding.

Significant COVID 19 pay costs have been incurred for medical and nursing staff especially in the Medicine Clinical Board where there are cumulative additional costs of £5.594m and in the PCIC Clinical Board where additional costs of £6.030m are reported across all staff groups. Additional COVID 19 pay costs have also been incurred across all other Clinical Boards bar Genomics. Some of these costs are offset by nursing staff savings in the Surgical Clinical Board.

Operational pay is balanced or in surplus in all Clinical Boards except the Medicine Clinical Board where there is an operational overspend of £1.411m primarily as a result of nursing pressures.

Non Pay

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

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Table 8: Non Pay Variance @ August 2021

Non Pay	Gross Expenditure Due To COVID 19	Reductions in Planned Expenditure Due To COVID 19	Net Expenditure Due To COVID 19	Welsh Government COVID 19 Funding Assumed	Operational Variance (Fav)/Adv	Total Variance
In Month	£m	£m	£m	£m	£m	£m
Drugs / Prescribing	0.234	0.000	0.234	(0.234)	(0.249)	(0.249)
Clinical services & supplies	0.244	(0.128)	0.116	(0.244)	0.415	0.415
General supplies & services	0.636	0.000	0.636	(0.636)	0.066	0.066
Establishment expenses	0.087	0.000	0.087	(0.087)	0.129	0.129
Premises & fixed plant	0.758	0.000	0.758	(0.758)	0.398	0.398
Continuing healthcare	0.255	0.000	0.255	(0.255)	0.277	0.277
Commissioned Services	0.101	0.005	0.106	(0.101)	(0.144)	(0.144)
Primary Care Contractors	0.070	(0.095)	(0.025)	(0.070)	0.024	0.024
Other non pay	2.179	(0.021)	2.158	(2.179)	0.335	0.335
Total £m	4.564	(0.239)	4.325	(4.564)	1.251	1.251
Cumulative						
Drugs / Prescribing	1.293	0.000	1.293	(1.293)	0.339	0.339
Clinical services & supplies	1.697	(1.183)	0.514	(1.697)	0.601	0.601
General supplies & services	2.525	0.000	2.525	(2.525)	0.062	0.062
Establishment expenses	0.273	0.000	0.273	(0.273)	0.045	0.045
Premises & fixed plant	2.591	0.000	2.591	(2.591)	1.106	1.106
Continuing healthcare	1.264	0.000	1.264	(1.264)	0.732	0.732
Commissioned Services	0.781	(0.195)	0.586	(0.781)	(0.383)	(0.383)
Primary Care Contractors	0.719	(0.517)	0.202	(0.719)	(0.190)	(0.190)
Other non pay	9.596	(0.476)	9.120	(9.596)	0.522	0.522
Total £m	20.738	(2.371)	18.367	(20.738)	2.835	2.835

There is an operational overspend of £2.835m on non pay budgets. The additional Gross COVID 19 expenditure of £20.738m is matched by £20.738m of assumed COVID 19 funding.

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

- £2.525m expenditure on general supplies and services primarily relating to PPE;
- £2.591m expenditure on Premises and Fixed Plant including £1.700m in relation to the mass vaccination centres, £0.529m in capital and estates and £0.065m relating to energy, utilities and rates at the Lakeside Surge Hospital;
- £9.120m 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 £2.371m 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 £2.835m operational overspend against non pay were as follows:

- £0.732m overspend against Continuing Healthcare as a result of pressures in the Mental Health Clinical Board where there is an operational overspend of £0.703m against continuing healthcare budgets;
- £1.106m adverse variance against premises and fixed plant where overspends are reported across all Clinical Boards.
- £0.601m adverse variance against clinical services and supplies where overspends are reported in the Surgery and Specialist Clinical Boards.

Gross Expenditure Due to COVID 19

Forecast gross COVID 19 expenditure is £117.622m and is summarised in table 9:

Table 9: Summary of Forecast COVID 19 Gross Expenditure

	Month 5	Forecast Year-End Position
	£m	£m
COVID 19 Testing	1.340	3.873
COVID 19 Tracing	5.102	16.974
COVID 19 Vaccination	6.765	16.286
Extended Flu vaccination	0.000	1.536
Cleaning Standards	0.302	2.907
PPE	2.525	6.478
Continuing Care and Funded Nursing Care	1.263	2.323
Urgent and Emergency Care	0.816	1.997
COVID 19 Local Response	19.909	48.438
COVID 19 Recovery	3.460	13.660
COVID 19: Vaccine Allergy SLA	0.045	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: RSV Surge	0.000	1.500
COVID 19: Same Day Emergency Care	0.000	0.800
Gross Expenditure Due To COVID 19 £m	41.744	117.622

Forecast COVID 19 Funding

The forecast funding for COVID 19 is £138.935m to match the forecast gross costs and £21.313m in support of the planning deficit identified in the initial draft plan as outlined below in Table 10.

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Table 10: Summary of Forecast COVID 19 Funding

Welsh Government COVID Funding	Month 5	Forecast Year-End Position
	£m	£m
COVID 19 Testing assumed	(1.340)	(3.873)
COVID 19 Tracing assumed	(5.102)	(16.974)
COVID 19 Vaccination assumed	(6.765)	(16.286)
Extended Flu vaccination assumed	0.000	(1.536)
Cleaning Standards assumed	(0.302)	(2.907)
PPE assumed	(2.525)	(6.478)
Continuing Care and Funded Nursing Care assumed	(1.263)	(2.323)
Urgent and Emergency Care - Urgent Primary Care	(0.351)	(1.097)
Urgent and Emergency Care - CAV 24/7	(0.466)	(0.900)
COVID 19 Response - confirmed	(19.909)	(22.618)
COVID 19 Response - assumed	0.000	(25.820)
COVID 19 Recovery - Confirmed	(3.460)	(13.660)
COVID 19: Vaccine Allergy SLA	(0.045)	(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: RSV Surge	0.000	(1.500)
COVID 19: Same Day Emergency Care	0.000	(0.800)
Sub Total COVID funding confirmed / assumed £m	(41.744)	(117.622)
NR Funding for Non Delivery of 2020/21 Recurrent Savings	(8.875)	(21.313)
Total COVID funding confirmed / assumed £m	(50.619)	(138.935)

It should be noted that of the assumed income:

- Testing, tracing, COVID vaccination, PPE, cleaning standards, CHC and FNC packages of care are based on pass through costs;
- The other assumed elements still need to be confirmed.

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 required to meet the costs of inflation and demand growth due to the impact of the pandemic.

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

The full year gross COVID forecast moved in the month from £118.732m at month 4 to £117.622m at month 5. The movement in forecast costs, includes an additional £0.800m in respect of Same Day Emergency Care (SDEC), which is offset by reductions against Local Authority Tracing costs, COVID vaccinations, Cleaning Standards and Continuing Healthcare.

Key Financial Assumptions

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

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

Overarching Planning assumptions for 2021/22

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

- has developed, with its Local Authority partners, a comprehensive surveillance dashboard to closely monitor all aspects of the pandemic which 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.

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Table 11: Scenario Analysis

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

COVID Local Response

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

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

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 initial recovery proposals against the WG £100m allocation for 2021/22 and has also now progressed further recovery schemes at risk.

Confirmation of £13.660m non-recurrent funding supports 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

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Progress against the confirmed £13.660m allocation remains reasonable. The UHB has agreed plans that exceed this, with the expectation that the risk will be managed through slippage. The plan at Month 5 is shown in Table 12.

Table 12: COVID Recovery Schemes approved “at risk”

Recovery Scheme	2021/22 £m
Position as at 30th July	£000's
Funding received	(13.660)
Value of schemes given approval to progress	17.019
Forecast slippage against above schemes	(2.878)
Gap / (Surplus to allocate) £m	0.481

The funding gap represents a low financial risk and the UHB has the option to close the gap through turning some schemes off (WLIs), additional funding and further slippage.

Further recovery bids totalling £23.575m were included within the UHB's final plan submitted on 30th June with a focus on unscheduled care, primary care, diagnostics and mental health. Following recent dialogue with Welsh Government, the revised bid now totals £21.305m. Within this the UHB has now had confirmation of £0.8m SDEC funding.

In lieu of confirmation of the outcome of the further recovery bids and in order to minimize the risk to patients of not progressing recovery plans at the earliest opportunity, the UHB has agreed to progress the recovery schemes outlined in tables 13 & 14 at risk.

Table 13: COVID Recovery Schemes approved “at risk” - additional schemes for core priorities

Recovery Scheme	Detail	2021/22 £m	2022/23 £m
Same Day Emergency Care - Surgery	Staff recruitment to implement the revised SDEC model across surgery	0.400	0.800
Same Day Emergency Care - Medicine	Staff recruitment for extending opening hours of MEACU 7 days and implementation of Rapid Assessment and Treatment Zone (RATZ).	0.550	1.101
Right Bed First Time	Staff recruitment for RBFT model in medicine - improved patient flow management and discharge coordination.	0.469	0.979
C&W: Primary Mental Health and SCAMHS	Recruitment to a specialist assessment team with protected capacity to deliver appropriate mental health assessments	0.110	0.213
Total £m		1.529	3.093

Note - £0.8m of SDEC funding in 21/22 has now been agreed which reduces this risk.

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Table 14: COVID Recovery Schemes approved “at risk” - to support the pressures in unscheduled care

Recovery Scheme	Detail	2021/22 £m	2022/23 £m
Therapies - Unscheduled Care /RBFT	Recruitment to key therapy workforce for delivery of the RBFT model and to support unscheduled care pressures	0.378	0.378
Frail Trauma	Recruitment to key medical,nursing and therapy workforce to reinstitute the frail trauma model in UHL	0.250	0.500
MDT Cluster	Continuation of MDT model and expansion to additional 1 Cluster	0.500	1.000
Total £m		1.128	1.878

The UHB has also agreed to proceed with £0.8m capital expenditure to support the SDEC development at risk, pending expected confirmation of capital funding. This covers the first phase of the development which requires total capital investment of £1.950m over 2021/22 and 2022/23.

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 £5.400m over the year. 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 UHBs best assessment of income and costs based upon alignment of capacity, activity, service and finances of the COVID “central” scenario. The key financial risks and uncertainties are:

- Confirmation of Welsh Government COVID 19 funding;
- Actual variations in COVID 19 activity and costs against the UHB COVID “central” scenario.

A risk that has been mitigated this month, is the continuation of block contract arrangements which has now been agreed up to the end of the financial year.

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 5 by Clinical Board is shown in Table 15.

Table 15: Financial Performance for the period ended 31st August 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	0.425	0.000	0.425	(0.425)	0.065	0.065
Children & Women	0.231	0.000	0.231	(0.231)	0.077	0.077
Clinical Diagnostics & Therapies	0.231	0.000	0.231	(0.231)	0.106	0.106
Surge Hospitals	0.000	0.000	0.000	0.000	(0.002)	(0.002)
Executives	0.188	0.000	0.188	(0.188)	0.043	0.043
Medicine	1.200	0.000	1.200	(1.200)	0.192	0.192
Mental Health	0.138	0.000	0.138	(0.138)	0.314	0.314
PCIC	3.599	(0.095)	3.504	(3.599)	(0.020)	(0.020)
Specialist	0.373	(0.014)	0.359	(0.373)	(0.035)	(0.035)
Surgery	0.522	(0.362)	0.160	(0.522)	0.162	0.162
SubTotal Delegated Position £m	6.907	(0.471)	6.436	(6.907)	0.907	0.907
Central Budgets	1.406	0.005	1.411	(1.406)	(0.556)	(0.556)
Total Variance pre COVID -19 Funding	8.313	(0.466)	7.847	(8.313)	0.351	0.351
Cumulative						
All Wales Genomics Service	0.000	0.000	0.000	0.000	(0.000)	(0.000)
Capital Estates & Facilities	1.883	0.000	1.883	(1.883)	0.018	0.018
Children & Women	1.175	0.000	1.175	(1.175)	0.224	0.224
Clinical Diagnostics & Therapies	1.026	0.000	1.026	(1.026)	0.258	0.258
Surge Hospitals	0.000	0.000	0.000	0.000	(0.003)	(0.003)
Executives	0.849	0.000	0.849	(0.849)	(0.353)	(0.353)
Medicine	6.402	0.000	6.402	(6.402)	1.788	1.788
Mental Health	1.004	0.000	1.004	(1.004)	0.732	0.732
PCIC	18.102	(0.517)	17.585	(18.102)	(0.391)	(0.391)
Specialist	2.654	(0.618)	2.036	(2.654)	(0.694)	(0.694)
Surgery	2.490	(1.697)	0.793	(2.490)	0.630	0.630
SubTotal Delegated Position £m	35.584	(2.832)	32.752	(35.584)	2.210	2.210
Central Budgets	6.013	(0.195)	5.818	(6.013)	(2.119)	(2.119)
Total Variance £m	41.597	(3.027)	38.570	(41.597)	0.091	0.091

Delegated budgets are £2.210m overspent for the 5 months to the end of August 2021, which is a deterioration of £0.907m in month. The operational deficit of £2.210m against delegated budgets is offset by a £2.119m underspend against central budgets leaving a reported overspend of £0.091m at month 5.

The largest operational overspend is in the Medicine Clinical Board (£1.788m deficit), where the main pressure areas continue to be in nursing and the overspend in month was £0.192m, which is an improvement on trend. The cumulative overspend in the Mental Health Clinical Board is primarily as a result of pressures in continuing healthcare. The main pressure in the Surgery Clinical Board relates to Medical posts.

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Savings Programme

Delivery of the core financial plan includes a 2% (£16.0m) savings requirement. At month 5 £14.857m Green and Amber savings have been identified against the target which represents a step up of £1.684m in identified schemes in month.

This leaves the UHB with a further £1.143m of schemes to identify to meet the £16.000m savings target as outlined in table 16 below:

Table 16: Savings Schemes

	Total Savings Target £m	Total Savings Identified £m	Total Savings (Unidentified) £m
Total £m	16.000	14.857	(1.143)

Further progress will need to be made with a focus on recurrent schemes. The gap against the UHB's recurrent target closed from £5.935m to £4.466m in month.

Further analysis of the August 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 17.

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Table 17: Summary of Forecast Underlying Financial Position

	Submitted Draft Plan £m	Draft Position @Month 5	
		Non Recurrent £m	Recurrent Position £m
b/f underlying deficit	(25.3)	0.0	(25.3)
Net Allocation Uplift (inc LTA inflation)	19.4		19.4
Cost Pressures	(27.4)		(27.4)
Investments	(4.0)		(4.0)
Recurrent Cost Improvement Plans	12.0		12.0
Non Recurrent Cost Improvement Plans	4.0	4.0	
Submitted 2020/21 IMTP £m	(21.3)	4.0	(25.3)
In Year Movements			
Operational Expenditure Cost Increase Due To Covid-19	(117.6)	(117.6)	
Planned Operational Expenditure Cost Reduction Due To Covid-19	5.4	5.4	
COVID 19 Welsh Govt. Funding based on Q3/Q4 planning assumptions	117.6	117.6	
COVID 19 Welsh Govt. Funding for the non delivery of 2020/21 recurrent savings	21.3	21.3	
In Year Operational Pressures including Unidentified Savings Gap	(5.4)	(5.4)	
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 of full delivery of the £12m recurrent savings target.

Balance Sheet

The balance sheet at month 5 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 £18.7m since the start of the year. This largely relates to non NHS prepayments and amounts due from the Welsh Risk Pool in respect of clinical negligence.

The value of Trade and other payables has decreased by around £35.9m 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 August was £4.628m which is broadly in line with plan and detailed in **Appendix 4**.

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

Public Sector Payment Compliance

The UHB's public sector payment compliance performance was 93.8% at the end of August which is just below the statutory target of 95%. Performance improved in August 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 August 2021 is summarised in Table 18 and detailed in **Appendix 5**.

Table 18: Progress against Capital Resource Limit @ August 2021

	£m
Planned Capital Expenditure at month 5	7.676
Actual net expenditure against CRL at month	5.688
Variance against planned Capital Expenditure at month 5	(1.988)

Capital progress for the year to date is satisfactory with net expenditure to the end of August being 17% 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 £33.922m in line with the latest CRL received from Welsh Government 18th August 2021 comprising of £14.871m discretionary funding and £19.051m towards specific projects (including Rookwood Replacement, Maelfa Well Being Hub, Cystic Fibrosis Service, & the National Imaging Programme)

Key Risks

Delivery of the core financial plan includes a 2% (£16.0m) savings requirement. At month 5 £14.857m Green and Amber savings have been identified against the target. £7.534m 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.

Whilst the UHB has been told by WG to assume 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. This includes the COVID recovery schemes that have been progressed at risk.

Recommendation:

The Finance Committee is asked to:

- **NOTE** the Gross month 5 financial impact of COVID 19 which is assessed at £41.744m;
- **NOTE** the additional Welsh Government COVID 19 funding of £41.744m assumed within the month 5 position;
- **NOTE** the £21.313m of non recurrent Welsh Government Covid 19 Funding which is assumed as coverage in respect of the 2020/21 recurrent savings shortfall;
- **NOTE** the reported overspend of £0.091m at month 5;

- **NOTE** the forecast breakeven which is consistent with the financial plan submitted to Welsh Government on 30th June and assumes additional funding of £138.935m to manage the impact of COVID 19 in 2021/22;
- **NOTE** 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.
- **NOTE** 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.
- **NOTE** that the UHB has proceeded at risk with COVID recovery schemes pending confirmation of additional funding from Welsh Government.
- **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							

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	1,022	0	1,022	0	177
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	2,215	208	2,422	0	0
Specialist Services	1,482	1,382	100	1,482	0	0
Surgical Services	1,689	1,327	0	1,327	0	362
Sub Total Clinical Boards £'000	12,000	10,450	408	10,857	159	1,142
Healthboard Wide	4,000	4,000	0	4,000	0	0
Total £'000	16,000	14,450	408	14,857	159	1,143

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	727	448	1,175	0	844
Specialist Services	1,235	1,042	190	1,232	0	3
Surgical Services	1,407	303	0	303	0	1,105
Sub Total Clinical Boards £'000	10,000	4,796	738	5,534	159	4,466
Healthboard Wide	2,000	2,000	0	2,000	0	0
Total £'000	12,000	6,796	738	7,534	159	4,466

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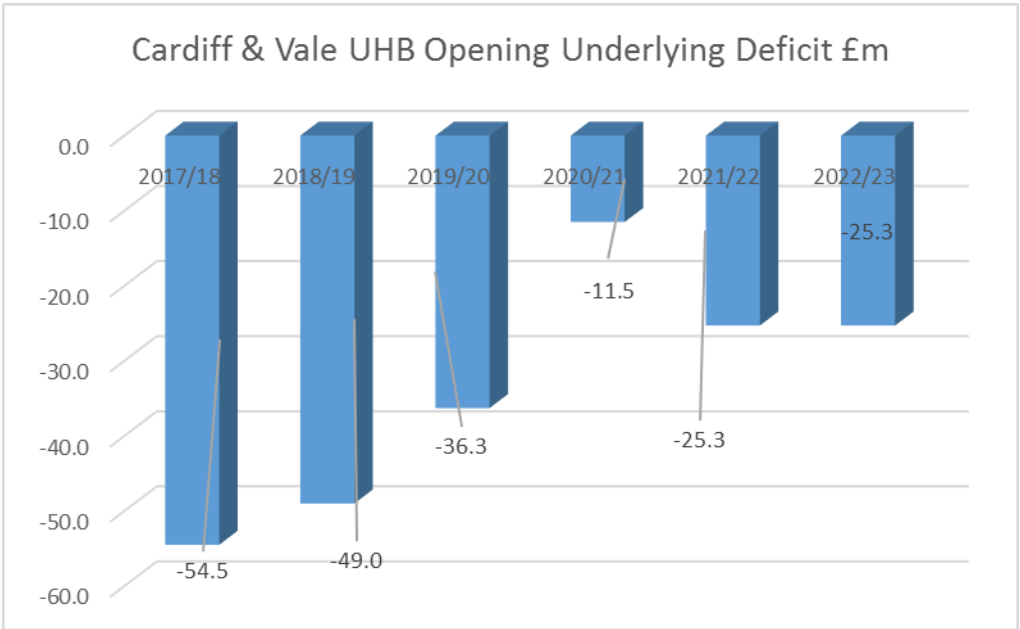
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Year on Year Movement in Cardiff & Vale UHB Underlying Deficit



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

	Opening Balance 1 st April 2021	Closing Balance 31 st August 2021
Non-Current Assets	£'000	£'000
Property, plant and equipment	742,355	755,303
Intangible assets	2,238	1,919
Trade and other receivables	6,649	20,074
Other financial assets		
Non-Current Assets sub total	751,242	777,296
Current Assets		
Inventories	16,684	17,709
Trade and other receivables	190,014	195,268
Other financial assets		
Cash and cash equivalents	3,637	4,628
Non-current assets classified as held for sale		
Current Assets sub total	210,335	217,605
TOTAL ASSETS	961,577	994,901
Current Liabilities		
Trade and other payables	219,106	183,332
Other financial liabilities	0	
Provisions	133,674	136,672
Current Liabilities sub total	352,780	320,004
NET ASSETS LESS CURRENT LIABILITIES	608,797	674,897
Non-Current Liabilities		
Trade and other payables	8,126	8,024
Other financial liabilities	0	
Provisions	10,514	17,225
Non-Current Liabilities sub total £'000s	18,640	25,249
TOTAL ASSETS EMPLOYED £'000s	590,157	649,648
FINANCED BY:		
Taxpayers' Equity		
General Fund	479,113	517,027
Revaluation Reserve	111,044	132,621
Total Taxpayers' Equity £'000s	590,157	649,648

CASHFLOW FORECAST AT THE END OF AUGUST 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	91,010	93,974	101,634	78,459	95,649	84,924	1,118,975
WG Revenue Funding - Non Cash Limited (NCL)	1,195	1,590	1,320	1,320	810	1,235	1,180	1,180	1,180	1,180	1,180	16	13,386
WG Revenue Funding - Other (e.g. invoices)	2,787	1,285	1,319	1,674	2,642	1,285	1,285	1,285	1,576	1,576	2,729	4,465	23,905
WG Capital Funding - Cash Limit	7,750	2,500	1,000	2,500	3,855	4,485	2,670	2,500	2,500	2,000	2,000	162	33,922
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	6,507	12,155	6,384	10,351	13,154	5,926	8,042	105,934
TOTAL RECEIPTS	158,749	155,010	149,865	159,426	133,711	156,795	150,086	140,495	155,656	139,155	141,656	145,112	1,785,715
PAYMENTS													
Primary Care Services : General Medical Services	5,287	4,770	8,512	5,705	4,577	8,344	4,777	4,777	8,412	4,777	4,777	8,412	73,126
Primary Care Services : Pharmacy Services	149	111	109	89	99	78	105	105	210	420	210	210	1,895
Primary Care Services : Prescribed Drugs & Appliances	16,063	4	8,617	16,449	3	8,641	8,130	8,130	16,260	0	8,130	8,130	98,558
Primary Care Services : General Dental Services	2,003	2,115	2,154	2,143	2,516	2,257	2,110	2,110	2,110	2,110	2,110	2,110	25,849
Non Cash Limited Payments	1,615	2,234	1,693	1,769	2,182	1,749	1,750	1,750	1,750	1,750	1,750	1,750	21,741
Salaries and Wages	57,573	65,877	62,686	56,243	57,310	62,820	61,681	58,002	58,181	57,949	58,622	58,556	715,498
Non Pay Expenditure	58,849	72,825	54,303	68,579	60,450	62,716	63,827	57,915	58,351	64,944	58,849	59,855	741,462
Capital Payment	10,624	2,666	3,316	2,989	2,666	3,000	2,500	2,500	2,500	2,000	2,000	1,643	38,406
Other items (Specify in narrative)	5,440	4,833	7,958	5,405	4,209	7,817	5,205	5,205	7,885	5,205	5,205	7,885	72,252
TOTAL PAYMENTS	157,602	155,434	149,348	159,371	134,013	157,422	150,084	140,494	155,659	139,155	141,652	148,551	1,788,787
Net cash inflow/outflow	1,147	(425)	516	55	(302)	(627)	1	1	(3)	(0)	4	(3,439)	
Balance b/f	3,637	4,784	4,359	4,875	4,931	4,628	4,001	4,003	4,003	4,001	4,001	4,005	
Balance c/f	4,784	4,359	4,875	4,931	4,628	4,001	4,003	4,003	4,001	4,001	4,005	566	

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PROGRESS AGAINST CRL AS AT 31st AUGUST 2021

Approved CRL issued August 18 th 2021 £'000s		33,922				
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	223	210	(13)	1,150	1,481	331
SARC's OBC Fees	38	159	122	390	390	0
Maelfa Wellbeing Hub	2,789	2,443	(346)	9,788	9,788	0
National Programmes – Fire	54	0	(54)	484	484	0
National Programmes – Infrastructure	135	21	(114)	1,214	1,214	0
National Programmes – Decarbonisation	168	0	(168)	1,514	1,514	0
National Programmes – Mental Health	6	0	(6)	50	50	0
Eye Care - e-referral system	70	19	(51)	1,245	1,245	0
National Programmes – Imaging	357	(20)	(377)	3,216	3,216	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
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Sub Total	3,839	2,832	(1,007)	19,051	19,382	331
Discretionary:						
I.T.	43	43	0	1,250	1,250	0
Equipment	145	145	0	2,500	2,500	0
Statutory Compliance	398	398	0	2,800	2,800	0
Estates	3,251	3,251	0	8,321	10,850	2,529
Sub Total	3,837	3,837	0	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	7,676	5,688	(1,988)	33,922	33,922	0
PERFORMANCE AGAINST CRL (Under)/Over £'000s		(28,234)			0	

Report Title:	Finance Risk Register				
Meeting:	Finance Committee			Meeting Date:	29 th September 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 29th September 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 29th September 2021

Risk Category	Risk Score	Number of Risks as at 29 September 2021
Extreme Risk	20 - 25	2
High Risk	12 - 16	6
Moderate Risk	4 - 10	0
Low Risk	1 - 3	0

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

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

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

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

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

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

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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	Sep-21	3	3	9	Oct-21	Management
Fin02/21	Finance	Jan-20	Deliver in year breakeven position. Budget pressures	Director of Finance	5	4	20	The requirement to manage budget pressures clearly communicated to primary budget holders. Standing Financial Instructions set spending limits. Break even plans have been requested from all Clinical Boards. Progress to be reviewed through Performance meetings with Clinical Boards.	Limited Assurance	4	4	16	Adequate but more Action Required	Plans to address overspending budgets in 2020/21 addressing the risk in 2021/22. Operational deficit at month 5 £0.091m.	Performance meetings with Clinical Borads.	Assistant Director of Finance	Sep-21	3	3	9	Oct-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	£14.857m savings identified as green or amber against target of £16m as at w/c 6th September 2021. £7.534m recurrent schemes identified against the £12.0m recurrent element of the target.	Progress to be managed by prformance meetings with Clinical Boards	Assistant Director of Finance	Sep-21	3	3	9	Oct-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	Sep-21	2	2	4	Oct-21	Management
Fin05/21	Finance	Jan-20	Commissioning Risks including block contracts	Director of Finance	4	3	12	Regular performance/LTA meetings with other providers/WHSSC and internal commisioning group.	Reasonable assurance	4	3	12	Adequate but more Action Required	Annual plan commisioner / provider sign off and agreement	None	Assistant Director of Finance	Sep-21	2	2	4	Oct-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 £2.547m against baseline budget of £1.500m. Balance anticipated to be funded through WG COVID allocation.	Assistant Director of Finance	Sep-21	2	2	4	Oct-21	Management
Fin07/21	Finance	Feb-20	COVID-19 Response	Director of Finance	4	4	16	Oversight arrangements in place at Board level and through the command structure. Expenditure Plans developing controlled through Management Executive and Directors of Operations.	Limited Assurance	4	4	16	Adequate but more Action Required	Agreement of expenditure plan and monitoring against WG £22.6m 6 month allocation. Awaiting confirmation of Q3/Q4 WG COVID response allocation.	Detailed expenditure forecast covering Q1 and Q2 currently being reviewed through COO and Directors of Ops. Q3 / Q4 allocation assumed subject to detailed review.	Assistant Director of Finance	Sep-21	3	3	9	Oct-21	Management
Fin08/21	Finance	Feb-20	COVID-19 Recovery	Director of Finance	4	4	16	Oversight arrangements in place at Board level and through the command structure. Expenditure Plans developing controlled through Management Executive and Directors of Operations.	Limited Assurance	4	4	16	Adequate but more Action Required	Agreement of expenditure plan and monitoring against WG £13.660m allocation	Recovery plan bids against £100m Recovery fund to be submitted to WG by 26th April. £13.660m funding agreed. Further revised Recovery bids submitted totalling £21.035m awaiting response and confirmation of funding from WG.	Assistant Director of Finance	Sep-21	3	3	9	Oct-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 FIVE MONTH PERIOD ENDED 31st AUGUST 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 5, the UHB is reporting an overspend of £0.091m against this plan. During the 5 months to the end of August the UHB incurred gross expenditure of £41.744m relating to the management of COVID 19, which is assumed to be offset by Welsh Government COVID 19 funding leaving an operating deficit of £0.091m.

The full year gross COVID forecast moved in the month from £118.732m at month 4 to £117.622m at month 5. The movement in forecast costs, includes an additional £0.800m in respect of Same Day Emergency Care (SDEC), which is offset by reductions against Local Authority Tracing costs, COVID vaccinations, Cleaning Standards and Continuing Healthcare.

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 is anticipating additional funding to cover these costs.

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

A full commentary has been provided to cover the tables requested for the month 5 financial position.

The response to the queries raised in the month 4 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 5 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 brought forward and forecast underlying deficit is £25.313m as outlined in the draft financial plan.

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

OVERVIEW OF KEY RISKS & OPPORTUNITIES (TABLE A2)

Table A2 reflects the risks identified in the 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 deficit of £0.091m and reflects the analysis contained in the annual operating plan in Table A. The UHB is reporting a deficit of £0.091m for the year to date and a forecast breakeven as shown in Table 2.

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

	Cumulative Month 5 £m	Forecast Year-End Position £m
COVID 19 Additional Expenditure	41.744	117.622
Welsh Government COVID funding received / assumed	(41.744)	(117.622)
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	(8.875)	(21.313)
Operational position (Surplus) / Deficit	8.966	21.313
Financial Position £m (Surplus) / Deficit £m	0.091	0.000

- **Note. It is forecast that £5.400m of Reductions in Planned Expenditure due to COVID 19 will be available to offset in year operational pressures.**

The month 5 deficit of £0.091m, is a deterioration of £0.351m on the month 4 position and is comprised of the following:

- (£8.875m) planned deficit funding (5/12th of £21.300m);
- £8.966m 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 5 was £41.744m with full year forecast costs totalling £117.622m.

The plan assumes that Welsh Government COVID funding including additional further COVID response funding will be provided to cover the gross COVID costs arising in the year to month 5 and for the remainder of the year. **It is anticipated that the expenditure reductions arising in planned care will be available to offset non COVID operational pressures in year.**

PAY & AGENCY (TABLE B2)

The UHB recorded Agency costs of £1.740m in month which represents a increase of £0.221m from the £1.519m recorded in month 2, primarily due to nursing pressures. £1.417m of the costs recorded in August related to registered nursing and midwifery.

COVID 19 ANALYSIS (TABLE B3)

At month 5, Table B3 is projecting gross expenditure due to COVID-19 to be £117.622m. This is summarised in table 3:

Table 3: Summary of Forecast COVID 19 Gross Expenditure

	Month 5	Forecast Year-End Position
	£m	£m
COVID 19 Testing	1.340	3.873
COVID 19 Tracing	5.102	16.974
COVID 19 Vaccination	6.765	16.286
Extended Flu vaccination	0.000	1.536
Cleaning Standards	0.302	2.907
PPE	2.525	6.478
Continuing Care and Funded Nursing Care	1.263	2.323
Urgent and Emergency Care	0.816	1.997
COVID 19 Local Response	19.909	48.438
COVID 19 Recovery	3.460	13.660
COVID 19 Non Delivery of Savings Plans	0.000	0.000
COVID 19: Vaccine Allergy SLA	0.045	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: RSV Surge	0.000	1.500
COVID 19: Same Day Emergency Care	0.000	0.800
COVID 19 Release of Planned Investments	0.000	0.000
Gross Expenditure Due To COVID 19 £m	41.744	117.622
Welsh Government COVID funding confirmed / assumed	(41.744)	(117.622)
COVID 19 Forecast Position (Surplus) / Deficit £m before ULD funding	0.000	0.000
NR Funding for Non Delivery of 2020/21 Recurrent Savings	(8.875)	(21.313)
COVID 19 Forecast Position (Surplus) / Deficit £m	(8.875)	(21.313)

This forecast includes assumed Welsh Government funding totaling £117.622m 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 5 £m	Forecast Year-End Position £m
COVID 19 Testing assumed	(1.340)	(3.873)
COVID 19 Tracing assumed	(5.102)	(16.974)
COVID 19 Vaccination assumed	(6.765)	(16.286)
Extended Flu vaccination assumed	0.000	(1.536)
Cleaning Standards assumed	(0.302)	(2.907)
PPE assumed	(2.525)	(6.478)
Continuing Care and Funded Nursing Care assumed	(1.263)	(2.323)
Urgent and Emergency Care assumed	(0.816)	(1.997)
COVID 19 Response - confirmed	(19.909)	(22.618)
COVID 19 Response - assumed	0.000	(25.820)
COVID 19 Recovery - Confirmed	(3.460)	(13.660)
COVID 19: Vaccine Allergy SLA	(0.045)	(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: RSV Surge		(1.500)
COVID 19: Same Day Emergency Care		(0.800)
Sub Total COVID funding confirmed / assumed £m	(41.744)	(117.622)
NR Funding for Non Delivery of 2020/21 Recurrent Savings	(8.875)	(21.313)
Total COVID funding confirmed / assumed £m	(50.619)	(138.935)

It is forecast that £5.400m 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 £5.400m can now be used to mitigate risks against full delivery of the 2021/22 savings programme and other operational pressures.

The full year gross COVID forecast moved in the month from £118.732m at month 4 to £117.622m at month 5. The reduction in forecast costs includes an additional £0.800m in respect of the Same Day Emergency Care (SDEC) which is offset by reductions against Local Authority Tracing costs, COVID vaccinations, Cleaning Standards and Continuing Healthcare following newly issued guidance.

Key Financial Assumptions

The key assumptions are as follows:

- The brought forward COVID deficit of £21.313m relating to non-delivery of savings in 2020/21 is funded non recurrently.

- Local response cost allocation of £22.6m to cover first 6 months of the financial year based on Cardiff and Vale 13.3% allocation share
- Funding for national programmes on an actual cost basis:
 - Testing costs
 - Mass vaccination programme
 - Transforming access to emergency care
 - Cleaning standards
 - NHS commissioned packages of care
 - PPE
 - Tracing costs (allocated from separate fund)
- Initial COVID recovery allocation of £13.660m

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

Overarching Planning assumptions for 2021/22

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

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

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

Table 5: Scenario Analysis

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

COVID Local Response

Full year forecasting remains a challenge given the range of potential COVID trajectories. 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. 50 beds are currently open.
- Additional staffing costs relating to the continued use of green zones.
- Revised layout and expansion of critical care
- Increased NCSO costs relating to medicines supply restraints
- Additional partnership working with the 3rd Sector
- Ongoing reductions in both private patient and commercial income streams

COVID Recovery

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

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

- Independent sector and insourcing £6.757m
- Waiting list initiatives £1.214m
- Specialty specific schemes £0.610m
- Therapies £0.448m

- Recruitment of key posts £3.381m
- Hire of 2 mobile theatre units £1.250m

Further recovery bids totalling £23.575m were included within the UHB's final plan submitted on 30th June with a focus on unscheduled care, primary care, diagnostics and mental health. Following recent dialogue with Welsh Government, the revised bid now totals £21.305m. Within this the UHB has now had confirmation of £0.8m SDEC funding.

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 £5.400m over the year. This represents activity rising to 70% of pre-COVID levels through Q1, 80% through Q2 and 90% through Q4 supported by COVID recovery plans including continued, and increased use of the independent sector and the commissioning of new modular theatres.

Financial Risks and Uncertainties

The financial forecast sets out the UHBs best assessment of income and costs based upon alignment of capacity, activity, service and finances of the COVID "central" scenario. The key financial risks and uncertainties are:

- Continuation of block contract arrangements;
- The financial forecast has been based upon the UHB COVID "central" scenario, and the actual scale of impact will largely determine the resource requirements linked to workforce availability.

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

Delivery of the core financial plan includes a 2% (£16.0m) savings requirement. At month 5, £14.857m Green and Amber savings have been

identified against the target which represents a significant step up in identified schemes in month.

This leaves the UHB with a further £1.143m 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	14.857	(1.143)

Further progress will need to be made with a focus on recurrent schemes. The gap against the UHB's recurrent target closed from £5.935m to £4.829m 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 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.

Overall trade debtors have increased by £18.7m since the start of the year. This largely relates to amounts due from the Welsh Risk Pool (circa £9m) in respect of clinical negligence and Non NHS prepayments (circa £2.5), which are historically higher at the start of the year due to the annual payment of a significant number of maintenance agreements which run from April to March. The overall carrying value of debtors has increased by £1.7m in month.

The value of Trade and other payables has fallen by around £35.9m 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.

CASH FLOW (TABLE G)

The closing cash balance at the end of August was £4.628m which is broadly in line with plan.

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

CAPITAL SCHEMES (TABLES I & J)

17% of the UHB's approved Capital Resource Limit has been expended to date, this is in line with scheme forecasts.

Planned expenditure for the year reflects the CRL received from Welsh Government dated 18th August, 2021.

Attention is drawn to the following figures shown in Table I:

1. The forecast overspend ascribed to the Rookwood Hospital Replacement Scheme repays funding drawn down but not spent in previous years, this is managed within the discretionary forecast.

All other schemes are in line with annual forecast.

AGED WELSH NHS DEBTORS (TABLE M)

At the 31st August, 2021, four invoices raised by the UHB against other Welsh NHS bodies had been outstanding for more than 17 weeks, three relate to BCU and one Cwm Taf, which will be paid in September.

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 29th September 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 draft financial plan for 2021/22 which aims to deliver financial stability and ensure that the underlying position does not deteriorate. This includes a savings target of £16.0m.

The reported financial position for the 5 months to the end of August is a deficit of £0.091m and the UHB is forecasting a breakeven position at year end. This forecast is based upon the resource planning assumptions agreed with Welsh Government.



.....
LEN RICHARDS
CHIEF EXECUTIVE

13th September 2021



.....
CATHERINE PHILLIPS
EXECUTIVE DIRECTOR OF
FINANCE

13th September 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)	-117,622	-117,622		
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	1,165	29,494	-28,329	-26,313
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	17	17	0	-301
22 Additional In Year Identified Savings - Forecast	2,077	738	1,338	1,343
23 Variance to Planned RRL & Other Income	0	0		
24 Additional In Year & Movement in Planned Welsh Government Funding for Covid-19 (Positive Value - additional)	-1,165	-1,165		
25 Additional In Year & Movement in Planned Welsh Government Funding (Non Covid) (Positive Value - additional)	0	0		
26 Additional In Year & Movement Expenditure for Covid-19 (Positive Value - additional/Negative Value - reduction)	0	0		
27 In Year Expenditure Cost Reduction Due To Covid-19 (Positive Value)	5,400	5,400		
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	4,829
32 In Year Operational Pressures in addition to Savings Delivery	-4,305	-4,305		
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	30,209	-30,209	-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	-10,547	-25,313
2	-2,704	-2,704	-2,704	-2,704	-2,704	-2,704	-2,704	-2,704	-2,704	-2,704	-2,704	-2,704	-3,835	-33,575
3	-8,825	-7,835	-8,499	-8,180	-8,405	-11,411	-11,368	-11,196	-10,838	-10,628	-10,244	-10,194	-41,744	-117,622
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	6,875	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	53,474	140,100
6	423	423	423	423	423	423	423	423	423	423	423	423	2,115	5,075
7	464	390	-802	-561	-105	-132	-102	-91	-98	-97	0	1,134	-615	0
8	491	545	1,734	1,553	1,030	1,056	1,026	1,015	1,022	1,021	924	921	5,352	12,338
9	13	30	34	35	35	35	34	34	34	34	34	34	147	386
10													0	0
11													0	0
12													0	0
13	273	273	273	273	273	273	273	273	273	273	273	273	1,364	3,275
14	-1,775	1,775	0	60	2,843	-692	-271	-237	-213	-141	-108	-77	2,903	1,165
15	-273	-273	-273	-273	-273	-273	-273	-273	-273	-273	-273	-273	-1,364	-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	35	86
20	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	0	0	0	4	2	2	2	2	2	2	2	2	5	17
22	0	0	45	141	487	198	200	200	200	200	200	203	673	2,077
23													0	0
24	0	0	0	0	-2,850	685	264	229	205	134	100	69	-2,850	-1,165
25													0	0
26	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	661	516	970	415	612	363	366	316	417	255	255	255	3,173	5,400
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	-542	-525	-188	-226	-1,186	-199	-295	-245	-346	-184	-184	-186	-2,667	-4,305
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	559	136	-351	91	0	0	0	0	0	0	-91	0

Emmerson Paul
09/22/2021 10:47:14

Cardiff & Vale ULHB

Period : Aug 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	106	106	106	106	106	106	395	1,135
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	128	128	128	128	128	128	495	1,390
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	27	27	27	27	27	27	98	288
8	Allied Health Professionals	10	1	6	16	3	7	7	7	7	7	7	36	85
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	268	268	268	268	268	268	1,024	2,898
13	Primary Care Contractor (excluding drugs)	0	0	0	0	43	17	17	17	20	20	20	43	175
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	75	75	75	75	75	75	273	800
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	93	93	93	95	95	95	316	975
27	TOTAL TESTING EXPENDITURE	243	183	364	283	266	360	360	360	363	363	363	1,340	3,873
28	PLANNED TESTING EXPENDITURE (In Opening Plan)	243	183	364	283	266	360	360	360	363	363	363	1,340	3,873
29	MOVEMENT FROM OPENING PLANNED TESTING EXPENDITURE	0	0	0	0	0	0	0	0	0	0	0	0	0
A2	Tracing (Additional costs due to C19) enter as positive values - actual/forecast													
30	Provider Pay (Establishment, Temp & Agency)													
31	Administrative, Clerical & Board Members	0	0	0	0	0	0	0	0	0	0	0	0	0
32	Medical & Dental	0	0	0	0	0	0	0	0	0	0	0	0	0
33	Nursing & Midwifery Registered	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Prof Scientific & Technical	0	0	0	0	0	0	0	0	0	0	0	0	0
35	Additional Clinical Services	0	0	0	0	0	0	0	0	0	0	0	0	0
36	Allied Health Professionals	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Healthcare Scientists	0	0	0	0	0	0	0	0	0	0	0	0	0
38	Estates & Ancillary	0	0	0	0	0	0	0	0	0	0	0	0	0
39	Students	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Sub total Tracing Provider Pay	0	0	0	0	0	0	0	0	0	0	0	0	0
41	Primary Care Contractor (excluding drugs)	0	0	0	0	0	0	0	0	0	0	0	0	0
42	Primary Care - Drugs	0	0	0	0	0	0	0	0	0	0	0	0	0
43	Secondary Care - Drugs	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Provider - Non Pay (Clinical & General Supplies, Rent, Rates, Equipment etc) Exclude PPE - see A7	0	0	0	0	0	0	0	0	0	0	0	0	0
45	Healthcare Services Provided by Other NHS Bodies	0	0	0	0	0	0	0	0	0	0	0	0	0
46	Non Healthcare Services Provided by Other NHS Bodies	0	0	0	0	0	0	0	0	0	0	0	0	0
47	Continuing Care and Funded Nursing Care	0	0	0	0	0	0	0	0	0	0	0	0	0
48	Other Private & Voluntary Sector	0	0	0	0	0	0	0	0	0	0	0	0	0
49	Joint Financing and Other (includes Local Authority)	1,016	956	946	998	1,186	1,696	1,696	1,696	1,696	1,696	1,696	5,102	16,974
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	1,696	1,696	1,696	1,696	1,696	1,696	5,102	16,974
55	TOTAL TRACING EXPENDITURE	1,016	956	946	998	1,186	1,696	1,696	1,696	1,696	1,696	1,696	5,102	16,974
56	PLANNED TRACING EXPENDITURE (In Opening Plan)	1,016	956	946	998	1,186	1,696	1,696	1,696	1,696	1,696	1,696	5,102	16,974
57	MOVEMENT FROM OPENING PLANNED TRACING EXPENDITURE	0	0	0	0	0	0	0	0	0	0	0	0	0

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	451	465	464	465	459	459	459	1,231 4,453
60	Medical & Dental	11	9	10	11	11	0	0	0	0	0	0	0	52 52
61	Nursing & Midwifery Registered	213	340	279	194	206	189	189	189	189	189	189	189	1,232 2,556
62	Prof Scientific & Technical	9	19	7	9	4	32	32	32	32	32	32	32	48 274
63	Additional Clinical Services	242	293	227	225	158	332	332	332	332	332	332	332	1,145 3,472
64	Allied Health Professionals	0	0	1	3	1	0	0	0	0	0	0	0	5 5
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	47	47	47	47	47	47	47	145 473
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	1,051	1,065	1,065	1,065	1,060	1,060	1,060	3,874 11,299
69	Primary Care Contractor (excluding drugs)	391	123	69	0	7	0	0	0	0	0	0	0	590 590
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	252	152	133	133	115	81	81	1,536 2,482
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	219	219	174	135	135	135	135	765 1,915
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	471	371	307	267	250	216	216	2,891 4,987
83	TOTAL MASS COVID-19 VACC EXPENDITURE	1,580	1,344	1,317	1,205	1,319	1,522	1,436	1,371	1,332	1,309	1,275	1,275	6,765 16,286
84	PLANNED MASS COVID-19 VACC EXPENDITURE (In Opening Plan)	1,580	1,344	1,317	1,205	1,319	1,522	1,436	1,371	1,332	1,309	1,275	1,275	6,765 16,286
85	MOVEMENT FROM OPENING PLANNED MASS COVID-19 VACC EXPENDITURE	0	0	0	0	0	0	0	0	0	0	0	0	0 0
A4	Extended Flu Vaccination (Additional costs due to C19) enter as positive values - actual/forecast													
86	Provider Pay (Establishment, Temp & Agency)													
87	Administrative, Clerical & Board Members	0	0	0	0	0	0	0	0	0	0	0	0	0 0
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	0	0	0	0	0	0	0 0
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	0	0	0	0	0	0	0 0
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	0	0	0	0	0	0	0 0
97	Primary Care Contractor (excluding drugs)	0	0	0	0	0	91	583	496	165	98	84	21	0 1,536
98	Primary Care - Drugs	0	0	0	0	0	0	0	0	0	0	0	0	0 0
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	0	0	0	0	0	0	0 0
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	91	583	496	165	98	84	21	0 1,536
111	TOTAL EXTENDED FLU VACC EXPENDITURE	0	0	0	0	0	91	583	496	165	98	84	21	0 1,536
112	PLANNED EXTENDED FLU VACC EXPENDITURE (In Opening Plan)	0	0	0	0	0	91	583	496	165	98	84	21	0 1,536
113	MOVEMENT FROM OPENING PLANNED EXTENDED FLU VACC EXPENDITURE	0	0	0	0	0	0	0	0	0	0	0	0	0 0
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	5	5	5	5	5	5	5	26 61
116	Medical & Dental	0	0	39	34	44	44	44	44	44	44	44	44	117 421
117	Nursing & Midwifery Registered	0	245	141	128	111	111	111	111	111	111	111	111	626 1,404
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	84	84	84	84	84	84	84	519 1,108
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	44	35	35	45	35	43	185	456
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	288	278	278	289	279	278	287	1,472 3,450
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	5	5	5	5	5	5	5	30 68
128	Provider - Non Pay (Clinical & General Supplies, Rent, Rates, Equipment etc) Exclude PPE - see A7	0	131	35	44	47	58	61	62	65	65	41	41	258 651
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	64	67	67	70	71	46	47	288	719	
141	TOTAL FIELD HOSPITAL / SURGE EXPENDITURE	0	656	421	348	335	351	345	345	359	350	325	334	1,760	4,170	
142	PLANNED FIELD HOSPITAL / SURGE EXPENDITURE (In Opening Plan)	0	656	421	348	335	351	345	345	359	350	325	334	1,760	4,170	
143	MOVEMENT FROM OPENING PLANNED FIELD HOSPITAL / SURGE EXPENDITURE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
A6	Cleaning Standards (Additional costs due to C19) enter as positive value - actual/forecast															
144	Provider Pay (Establishment, Temp & Agency)															
145	Administrative, Clerical & Board Members	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
146	Medical & Dental	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	
148	Prof Scientific & Technical	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	
150	Allied Health Professionals	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	
152	Estates & Ancillary	155	(48)	83	51	60	372	372	372	372	372	372	372	301	2,905	
153	Students	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	372	372	372	372	372	372	372	301	2,905	
155	Primary Care Contractor (excluding drugs)	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	
157	Secondary Care - Drugs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
158	Provider - Non Pay (Clinical & General Supplies, Rent, Rates, Equipment etc) Exclude PPE - see A7	0	0	0	0	1	0	0	0	0	0	0	0	1	1	
159	Healthcare Services Provided by Other NHS Bodies	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	
161	Continuing Care and Funded Nursing Care	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	
163	Joint Financing and Other (includes Local Authority)	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	
165		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	
167		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
168	Sub total Cleaning Standards Non Pay	0	0	0	0	1	0	0	0	0	0	0	0	1	1	
169	TOTAL CLEANING STANDARDS EXPENDITURE	155	(48)	83	51	61	372	372	372	372	372	372	372	302	2,907	
170	PLANNED CLEANING STANDARDS EXPENDITURE (In Opening Plan)	155	(48)	83	51	61	372	372	372	372	372	372	372	302	2,907	
171	MOVEMENT FROM OPENING PLANNED CLEANING STANDARDS EXPENDITURE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

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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	163	148	148	148	148	148	148	770	1,820
174	Medical & Dental	790	831	726	766	604	1,315	1,379	1,401	1,390	1,375	1,380	1,381	3,718	13,338
175	Nursing & Midwifery Registered	1,183	607	701	636	753	1,093	1,008	1,009	1,012	1,002	1,005	1,005	3,880	11,014
176	Prof Scientific & Technical	52	53	46	114	79	273	273	278	283	283	283	284	345	2,303
177	Additional Clinical Services	524	423	460	394	571	453	429	440	448	448	448	450	2,372	5,486
178	Allied Health Professionals	222	31	79	74	75	190	304	301	313	316	313	313	480	2,530
179	Healthcare Scientists	1	1	1	62	5	15	15	15	15	15	15	15	70	177
180	Estates & Ancillary	205	80	(13)	82	86	100	85	86	101	86	86	99	439	1,084
181	Students	0	0	0	0	0	0	0	0	0	0	0	0	0	0
182	Other (only use with WG Agreement & state SoCNE/I line ref)	0	13	40	0	0	0	0	0	0	0	0	0	53	53
183		0	0	0	0	0	0	0	0	0	0	0	0	0	0
184		0	0	0	0	0	0	0	0	0	0	0	0	0	0
185		0	0	0	0	0	0	0	0	0	0	0	0	0	0
186	Sub total Other C-19 Provider Pay	3,113	2,198	2,215	2,250	2,350	3,603	3,641	3,678	3,710	3,673	3,679	3,695	12,127	37,806
187	Primary Care Contractor (excluding drugs)	315	233	(491)	13	22	20	20	20	30	20	20	20	92	239
188	Primary Care Contractor (excluding drugs) - Costs as a result of lost GDS Income	0	0	773	211	214	190	179	168	157	146	146	146	1,199	2,330
189	Primary Care - Drugs	337	289	165	38	76	76	76	76	76	76	76	76	905	1,436
190	Secondary Care - Drugs	57	45	43	61	152	72	72	72	72	72	72	71	359	862
191	Provider - Non Pay (Clinical & General Supplies, Rent, Rates, Equipment etc) Exclude PPE - see separate line	481	427	890	978	386	801	805	792	792	772	755	777	3,162	8,654
192	Provider - Non Pay - PPE	379	373	721	416	636	565	565	565	565	565	565	565	2,525	6,478
193	Healthcare Services Provided by Other NHS Bodies	111	56	9	64	(52)	47	47	47	47	47	47	47	188	517
194	Healthcare Services Provided by Other NHS Bodies - Additional Costs due to Block Contracts - Wales NHS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
195	Healthcare Services Provided by Other NHS Bodies - Additional Costs due to Block Contracts - England NHS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
196	Non Healthcare Services Provided by Other NHS Bodies	0	0	0	0	27	0	0	0	0	0	0	0	27	27
197	Continuing Care and Funded Nursing Care	249	249	249	262	255	255	220	186	151	117	82	48	1,263	2,323
198	Other Private & Voluntary Sector	569	655	782	915	952	980	540	540	540	540	275	275	3,874	7,561
199	Other Private & Voluntary Sector - Private Hospital Providers	200	183	67	86	72	398	398	398	398	398	398	400	608	3,398
200	Joint Financing and Other (includes Local Authority)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
201	Other (only use with WG Agreement & state SoCNE/I line ref)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
202	Loss of Private Patient Income	19	19	(38)	0	0	0	0	0	0	0	0	0	0	0
203		0	(12)	12	0	0	0	0	0	0	0	0	0	0	0
204		0	29	(29)	0	0	0	0	0	0	0	0	0	0	0
205	WHSCC All Wales Covid-19 pressure - Socne Line 13	0	0	0	0	147	14	14	14	14	14	14	13	147	244
206	Sub total Other C-19 Non Pay	2,718	2,545	3,153	3,045	2,887	3,416	2,935	2,876	2,841	2,766	2,450	2,438	14,348	34,070
207	TOTAL OTHER C-19 EXPENDITURE	5,831	4,743	5,368	5,295	5,237	7,019	6,576	6,555	6,551	6,439	6,129	6,133	26,475	71,877
208	PLANNED OTHER C-19 EXPENDITURE (In Opening Plan)	5,831	4,743	5,368	5,295	5,237	7,019	6,576	6,555	6,551	6,439	6,129	6,133	26,475	71,877
209	MOVEMENT FROM OPENING PLANNED OTHER C-19 EXPENDITURE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
210	TOTAL ADDITIONAL EXPENDITURE DUE TO COVID	8,825	7,835	8,499	8,180	8,405	11,411	11,368	11,196	10,838	10,628	10,244	10,194	41,744	117,622
211	PLANNED ADDITIONAL EXPENDITURE DUE TO COVID (In Opening Plan)	8,825	7,835	8,499	8,180	8,405	11,411	11,368	11,196	10,838	10,628	10,244	10,194	41,744	117,622
212	MOVEMENT FROM OPENING PLANNED ADDITIONAL COVID EXPENDITURE	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

C - In Year Operational Expenditure Cost Reduction Due To C19

	1	2	3	4	5	6	7	8	9	10	11	12		
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total YTD	Forecast year-end position
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Enter as Negative values														
218 Expenditure Reductions (due to C19) - Actual/Forecast														
219 Reduction of non pay costs due to reduced elective activity	(234)	(284)	(234)	(611)	(149)	(121)	(111)	(111)	(211)	(101)	(101)	(101)	(1,512)	(2,369)
220 Reduction of outsourcing costs due to reduced planned activity	0	0	(481)	481	0	0	0	0	0	0	0	0	0	0
221 WHSSC C-19 Slippage (as advised by WHSSC)	(31)	(29)	(37)	111	(88)	0	0	0	0	0	0	0	(74)	(74)
222 Other (please specify): Bed closures due to social distancing	(134)	(144)	(100)	(198)	(227)	(100)	(150)	(100)	(100)	(100)	(100)	(100)	(803)	(1,553)
223 Cross-border Non-Contracted Activity (NCA)	(262)	(59)	(118)	(198)	(148)	(142)	(105)	(105)	(106)	(54)	(54)	(54)	(784)	(1,404)
224	0	0	0	0	0	0	0	0	0	0	0	0	0	0
225	0	0	0	0	0	0	0	0	0	0	0	0	0	0
226	0	0	0	0	0	0	0	0	0	0	0	0	0	0
227	0	0	0	0	0	0	0	0	0	0	0	0	0	0
228 TOTAL EXPENDITURE REDUCTION	(661)	(516)	(970)	(415)	(612)	(363)	(366)	(316)	(417)	(255)	(255)	(255)	(3,173)	(5,400)

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
Enter as Negative values														
229 Slippage on Planned Investments/Repurposing of Developmental Initiatives (due to C19) - Actual/Forecast														
230	0	0	0	0	0	0	0	0	0	0	0	0	0	0
231	0	0	0	0	0	0	0	0	0	0	0	0	0	0
232	0	0	0	0	0	0	0	0	0	0	0	0	0	0
233	0	0	0	0	0	0	0	0	0	0	0	0	0	0
234	0	0	0	0	0	0	0	0	0	0	0	0	0	0
235	0	0	0	0	0	0	0	0	0	0	0	0	0	0
236	0	0	0	0	0	0	0	0	0	0	0	0	0	0
237	0	0	0	0	0	0	0	0	0	0	0	0	0	0
238	0	0	0	0	0	0	0	0	0	0	0	0	0	0
239 TOTAL RELEASE/REPURPOSING OF PLANNED INVESTMENTS/DEVELOPMENT INITIATIVES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
240 ACTUAL / FORECAST - EXPENDITURE IMPACT DUE TO COVID-19	8,164	7,319	7,530	7,765	7,793	11,049	11,002	10,880	10,421	10,373	9,989	9,939	38,571	112,222

E - Additional Welsh Government Funding for C19

	1	2	3	4	5	6	7	8	9	10	11	12		
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total YTD	Forecast year-end position
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Enter as Positive values														
241 PLANNED WG FUNDING FOR COVID-19	8,825	11,387	10,276	9,956	13,030	12,502	12,880	12,743	12,409	12,270	11,920	11,901	53,474	140,100
242 MOVEMENTS FROM OPENING PLANNED WG FUNDING FOR COVID-19	0	0	0	0	(2,850)	685	264	229	205	134	100	69	(2,850)	(1,165)
243 TOTAL ACTUAL / FORECAST WG FUNDING FOR COVID-19	8,825	11,387	10,276	9,956	10,181	13,187	13,144	12,972	12,614	12,404	12,020	11,970	50,624	138,935
244 ACTUAL / FORECAST NET IMPACT ON OVERALL FINANCIAL POSITION DUE TO COVID-19	661	4,068	2,746	2,191	2,388	2,139	2,142	2,092	2,193	2,031	2,031	2,031	12,054	26,713

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

This Table is currently showing 0 errors

			1	2	3	4	5	6	7	8	9	10	11	12	Total YTD	Full-year forecast	YTD as %age of FY	Assessment		Full In-Year forecast		Full-Year Effect of Recurring Savings
			Apr £'000	May £'000	Jun £'000	Jul £'000	Aug £'000	Sep £'000	Oct £'000	Nov £'000	Dec £'000	Jan £'000	Feb £'000	Mar £'000			YTD variance as %age of YTD	Green £'000	Amber £'000	non recurring £'000	recurring £'000	£'000
1	CHC and Funded Nursing Care	Budget/Plan	8	8	21	21	21	21	21	21	21	21	21	21	80	227		227	0			
2		Actual/F'cast	8	8	21	21	21	21	21	21	21	21	21	21	80	227	35.14%	227	0	127	100	100
3		Variance	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	86	310		310	0			
8		Actual/F'cast	14	16	17	36	26	26	41	41	41	41	41	44	110	385	28.53%	385	0	40	345	345
9		Variance	0	0	0	17	7	7	7	7	7	7	7	9	24	75	28.00%	75	0			
10	Non Pay	Budget/Plan	313	342	1,372	1,307	842	879	843	832	839	839	742	739	4,176	9,888		9,855	33			
11		Actual/F'cast	313	342	1,417	1,398	1,275	1,029	992	981	989	989	892	889	4,745	11,506	41.24%	11,473	33	5,745	5,761	5,814
12		Variance	0	0	45	91	433	150	150	150	150	150	150	150	569	1,618	13.63%	1,618	0			
13	Pay	Budget/Plan	155	179	243	205	148	137	128	128	128	127	127	127	930	1,833		1,833	0			
14		Actual/F'cast	155	179	243	242	197	180	174	174	174	172	172	173	1,016	2,234	45.48%	2,234	0	1,607	627	630
15		Variance	0	0	0	37	49	43	45	45	45	45	45	46	86	401	9.21%	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	5,352	12,338		12,306	33			
20		Actual/F'cast	491	545	1,779	1,698	1,519	1,256	1,228	1,217	1,224	1,223	1,126	1,126	6,031	14,432	41.79%	14,399	33	7,599	6,833	6,889
21		Variance	0	0	45	145	489	199	202	202	202	202	202	205	679	2,094	12.68%	2,094	0			
22	Variance in month		0.00%	0.00%	2.60%	9.34%	47.46%	18.86%	19.70%	19.91%	19.77%	19.79%	21.87%	22.25%	12.68%							
23	In month achievement against FY forecast		3.40%	3.78%	12.33%	11.76%	10.52%	8.70%	8.51%	8.43%	8.48%	8.48%	7.80%	7.80%								

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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 YTD variance as %age of YTD Budget/Plan	Assessment		Full In-Year forecast		Full-Year Effect of Recurring Savings £'000
			Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar				Green	Amber	non recurring	recurring	
			£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000				£'000	£'000	£'000	£'000	
1	Changes in Staffing Establishment	Budget/Plan	107	113	125	63	58	58	58	58	58	58	58	58	466	870		870	0			
2		Actual/F'cast	107	113	125	67	60	60	60	60	60	60	60	60	471	887	53.05%	887	0	662	226	229
3		Variance	0	0	0	3	2	2	2	2	2	2	2	2	5	17	1.09%	17	0			
4	Variable Pay	Budget/Plan	29	44	67	100	48	37	35	35	35	35	35	35	287	534		534	0			
5		Actual/F'cast	29	44	67	124	51	68	69	69	69	68	68	68	314	792	39.65%	792	0	569	223	223
6		Variance	0	0	0	24	3	30	33	33	33	33	33	34	27	258	9.45%	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	178	428		428	0			
17		Actual/F'cast	19	23	52	52	86	53	45	45	45	45	45	45	231	555	41.69%	555	0	377	178	178
18		Variance	0	0	0	10	44	10	10	10	10	10	10	10	54	127	30.10%	127	0			
19	Total	Budget/Plan	155	179	243	205	148	137	128	128	128	127	127	127	930	1,833		1,833	0			
20		Actual/F'cast	155	179	243	242	197	180	174	174	174	172	172	173	1,016	2,234	45.48%	2,234	0	1,607	627	630
21		Variance	0	0	0	37	49	43	45	45	45	45	45	46	86	401	9.21%	401	0			

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

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

This Table is currently showing 0 errors

Summary of Fiscal Year 1 to Year 2 (2022/23): Down & Out	Cash- Retaining Savings Plan	Cash- Retaining Savings Plan Pool	Cost Accounts	Savings Total	Income Accounts	Accounts by Type
Planned Care				4,200		
Chronic/Disease Care	220	127	0	347	15	0
Primary and Community Care (Bul) Prevention	0	26	0	26	0	0
Special Care	170	65	0	235	0	0
Child Support	0	25	103	128	33	0
Non Clinical Support Practices/Systems/Programs	0	0	0	0	0	0
Other	50	0	0	50	0	0
Acute Services				3,200		
ICU	200	2,000	0	2,200	110	0
CCU	0	1,000	0	1,000	0	0
Preventive	0	0	0	0	200	0
Business Management (Secondary Care)	0	0	0	0	0	0
Total	2,800	10,140	100	13,040	475	0

[illegible]

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Emmerson Paul
09/22/2021 10:47:14

This table needs completing monthly from Month: 3
This Table is currently showing 0 errors

Table F - Statement of Financial Position For Monthly Period

	Opening Balance Beginning of Apr 21 £'000	Closing Balance End of Aug 21 £'000	Forecast Closing Balance End of Mar 22 £'000
Non-Current Assets			
1 Property, plant and equipment	742,355	755,303	742,500
2 Intangible assets	2,238	1,919	2,053
3 Trade and other receivables	6,649	20,074	6,649
4 Other financial assets			
5 Non-Current Assets sub total	751,242	777,296	751,202
Current Assets			
6 Inventories	16,684	17,709	16,684
7 Trade and other receivables	190,014	195,268	190,014
8 Other financial assets			
9 Cash and cash equivalents	3,637	4,628	566
10 Non-current assets classified as held for sale			
11 Current Assets sub total	210,335	217,605	207,264
12 TOTAL ASSETS	961,577	994,901	958,466
Current Liabilities			
13 Trade and other payables	219,106	183,332	219,106
14 Borrowings (Trust Only)			
15 Other financial liabilities			
16 Provisions	133,674	136,672	128,537
17 Current Liabilities sub total	352,780	320,004	347,643
18 NET ASSETS LESS CURRENT LIABILITIES	608,797	674,897	610,823
Non-Current Liabilities			
19 Trade and other payables	8,126	8,024	8,126
20 Borrowings (Trust Only)			
21 Other financial liabilities			
22 Provisions	10,514	17,225	18,905
23 Non-Current Liabilities sub total	18,640	25,249	27,031
24 TOTAL ASSETS EMPLOYED	590,157	649,648	583,792
FINANCED BY: Taxpayers' Equity			
25 General Fund	479,113	517,027	451,171
26 Revaluation Reserve	111,044	132,621	132,621
27 PDC (Trust only)			
28 Retained earnings (Trust Only)			
29 Other reserve			
30 Total Taxpayers' Equity	590,157	649,648	583,792

	Opening Balance Beginning of Apr 21	Closing Balance End of Aug 21	Closing Balance End of Mar 22
EXPLANATION OF ALL PROVISIONS			
31 Clinical Negligence	125,293	138,397	129,899
32 Personal & Permanent Injury	5,635	4,930	5,611
33 Defence Fees	2,190	810	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	6,233	4,921
40 Total Provisions	144,188	153,897	147,442

	£'000
41 Welsh NHS Receivables Aged 0 - 10 weeks	2,286
42 Welsh NHS Receivables Aged 11 - 16 weeks	109
43 Welsh NHS Receivables Aged 17 weeks and over	8

	£'000	£'000	£'000
ANALYSIS OF TRADE & OTHER PAYABLES (opening, current & closing)			
44 Capital	22,153	7,538	22,153
45 Revenue	205,079	183,818	205,079
ANALYSIS OF CASH (opening, current & closing)			
46 Capital	3,004	(2,353)	(1,480)
47 Revenue	633	6,981	2,046