

Finance Committee

Wed 28 July 2021, 14:00 - 16:00

Via Teams

Agenda

14:00 - 14:00
0 min

1. Preliminaries

📄 1.0 Agenda 28 July 2021 Finance Committee.pdf (1 pages)

1.1. Welcome & Introductions

Rhian Thomas

1.2. Apologies for Absence

Rhian Thomas

1.3. Declarations of Interest

Rhian Thomas

1.4. Minutes of the Committee Meeting held on 23rd June 2021

Rhian Thomas

📄 1.4 UNCONFIRMED MINUTES OF THE FINANCE COMMITTEE JUNE 23 2021.pdf (7 pages)

1.5. Action Log

Rhian Thomas

📄 1.5. Action Log For 28 July 2021 Finance Committee Meeting.pdf (1 pages)

1.6. Chairs Action taken since last meeting

Rhian Thomas

14:00 - 14:00
0 min

2. Items for Review and Assurance

2.1. Financial Performance Month 3

Christopher Lewis

📄 2.1 Finance Position Report for Month 3.pdf (22 pages)

2.2. Finance Risk Register 2021/22

Andrew Gough

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

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

2.3. Deep Dive – Commissioning and Contracting

Christopher Markall

14:00 - 14:00
0 min

3. Items for Noting and Information

3.1. Month 3 Financial Monitoring Returns

- 📄 3.1 CV Financial Monitoring Returns 2021-22 - Month 3.pdf (11 pages)
- 📄 3.1b 2021_22 MMR Template Cardiff & Vale UHB Month 3.pdf (12 pages)

14:00 - 14:00
0 min

4. Items to bring to the attention of the Board

Rhian Thomas

14:00 - 14:00
0 min

5. Date and time of next Meeting

Wednesday 25th August 2021 at 2.00pm, **Virtual Meeting via Teams**

DRAFT

AGENDA
FINANCE COMMITTEE
28th July 2021 at 2.00pm
Virtual Meeting via Teams

1.	Preliminaries	
1.1	Welcome & Introductions	Rhian Thomas
1.2	Apologies for Absence	Rhian Thomas
1.3	Declarations of Interest	Rhian Thomas
1.4	Minutes of the Committee Meeting held on 23 rd June 2021	Rhian Thomas
1.5	Action Log	Rhian Thomas
1.6	Chairs Action taken since last meeting	Rhian Thomas
2.	Items for Review and Assurance	
2.1	Financial Performance Month 3	Chris Lewis
2.2	Finance Risk Register 2021/22	Andrew Gough
2.3	Deep Dive – Commissioning and Contracting	Chris Markall Presentation
3	Items for Noting and Information	
3.1	Month 3 Financial Monitoring Returns	
4.	Items to bring to the attention of the Board	Rhian Thomas
5.	Date and time of next Meeting	
	Wednesday 25 th August 2021 at 2.00pm, Virtual Meeting via Teams	

**UNCONFIRMED MINUTES OF THE MEETING OF THE FINANCE COMMITTEE
HELD ON 23rd JUNE 2021
VIRTUAL MEETING via TEAMS**

Present:

Dr Rhian Thomas	RT	Chair, Independent Member – Capital and Estates
John Union	JU	Independent Member - Finance
Andrew Gough	AG	Assistant Director of Finance
Catherine Phillips	CP	Executive Director of Finance
Chris Lewis	CL	Deputy Director of Finance
Len Richards	LR	Chief Executive
Nicola Foreman	NF	Director of Corporate Governance
Ruth Walker	RW	Executive Nurse Director
Steve Curry	SC	Chief Operating Officer
Stuart Walker	SW	Executive Medical Director

In Attendance:

Secretariat:

Paul Emmerson	PE	Finance Manager
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Apologies:

Charles Janczewski	CJ	Board Chair
Abigail Harris	AH	Executive Director of Strategic Planning
Rachel Gidman	RG	Executive Director of People and Culture

FC 21/06/001	WELCOME AND INTRODUCTIONS The Chair welcomed everyone to the meeting.	ACTION
FC 21/06/002	APOLOGIES FOR ABSENCE Apologies for absence were noted.	
FC 21/06/003	DECLARATIONS OF INTEREST	

	The Chair invited members to declare any interests in proceedings on the Agenda. None were declared.	
FC 21/06/004	<p>MINUTES OF THE COMMITTEE MEETING HELD ON 26th MAY 2021</p> <p>The minutes of the meeting held on 26th May 2021 were reviewed and confirmed to be an accurate record.</p> <p>Resolved – that:</p> <p>The minutes of the meeting held on 26th May 2021 were approved by the Committee as an accurate record.</p>	
FC 21/06/005	<p>ACTION LOG FOLLOWING THE LAST MEETING</p> <p>FC 21/05/007 - FINANCIAL PERFORMANCE MONTH 1 – Delivery of savings. A more detailed update on savings plans to be provided at the next meeting of the Finance Committee to allow a more thorough review. Status - Complete. Report scheduled to be provided to the Finance Committee on the 23rd June 2021.</p> <p>FC 21/05/007 FINANCIAL PERFORMANCE MONTH 1 – Revised Annual Plan. The next Finance Committee should be re-scheduled for June 23rd in order to consider the revised annual plan before consideration by the Board Status Complete. Revised Annual Plan to be considered at re-scheduled Finance Committee on the 23rd June 2021.</p> <p>Resolved – that:</p> <p>The Finance Committee noted the completion of the outstanding actions.</p>	
FC 21/06/006	<p>CHAIRS ACTION SINCE THE LAST MEETING</p> <p>There had been no Chairs action taken since the last meeting.</p>	
FC 21/06/007	<p>2021/22 FINAL FINANCIAL PLAN</p> <p>The Assistant Director of Finance provided the Finance Committee with an update on the Financial Plan which built upon previous presentations made to the Finance Committee and the February 2021 Board Development session. The financial narrative which would be inserted into the overall annual plan was included in the papers.</p> <p>The following points were emphasized:</p> <ul style="list-style-type: none"> • The key change in the plan since it was considered by the Finance Committee at its previous meeting, was that the plan now assumed non recurrent COVID funding of £21.3m to cover slippage in the 2020/21 savings programme due to the impact of the pandemic. As a result, the UHB plan now included a breakeven position. • The other main change to the plan was that it now assumed that the gross costs of managing the impact of COVID 19 would be fully funded 	

	<p>and that reductions in planned expenditure arising from the curtailment of elective services due to the pandemic were available to the UHB to manage in year operational pressures, including the delivery of savings.</p> <ul style="list-style-type: none"> The key risks to the plan which would need to be managed and mitigated were noted as follows: <ul style="list-style-type: none"> Finalisation of planning assumptions and financial allocations. Achievement of the 2% efficiency plan target. Management of Operational Pressures Working Within the COVID Response funding <p><u>Comments and queries were received as follows:</u></p> <ul style="list-style-type: none"> The Finance Committee Chair (RT) asked what level of assurance had been provided by Clinical Boards in respect of the containment of costs within the available COVID response funding. In response, the Assistant Director of Finance confirmed that detailed forecasts had been provided by each Clinical Board and that this would enable the UHB to actively manage its plans in line within the additional resources provided by Welsh Government. The Executive Medical Director noted that the UHB would be submitting further bids for Recovery funding totalling £23.6m alongside the plan and asked whether this would be the final bid in year. In response, the Chief Operating Officer confirmed that the planning process was continuing to evolve and that the UHB would need to continue to review its plans as the year progressed. <p>Resolved – that:</p> <p>The Finance Committee noted the update on the 2021/22 Financial Plan and agreed to support its recommendation to the Board.</p>	
<p>FC 21/06/008</p>	<p>REVIEW OF 2021/22 SAVINGS PLANS</p> <p>The Assistant Director of Finance provided the Finance Committee with a presentation which provided detail on the following:</p> <ul style="list-style-type: none"> Cost Improvement Programme (CIP) monitoring and reporting Cardiff and Vale CIP tracker CIP tracker governance Cost reduction and Efficiency savings definitions Current savings position and detailed schemes <p>It was noted that the Cardiff And Vale UHB tracker included:</p> <ul style="list-style-type: none"> A description of individual CIP schemes A named responsible officer Profiled savings over the current/next financial year Risk rating and scheme development stage – Green, Amber or Red Pipeline (Tracker governance) Split of recurrent or non-recurrent savings, and part and full year effects 	

	<ul style="list-style-type: none"> • Indication as to whether scheme is cross cutting throughout organisation or specific to a Clinical Board • Scheme review dates <p>The CIP tracker provided consistency across the organisation in terms of scheme identification, monitoring and reporting to both internal and external audiences . Following it's implementation within the UHB, the tracker had subsduqently been adopted across Wales.</p> <p>It was noted that as at the 17th June, that schemes totalling £12.7m had been identified against the £16m 2021/22 target. £6.0m of the identiffied schemes were recurrent and in this context, the Assistant Director of Finance acknowledged that increasing focus on the identification of recurrent schemes was required.</p> <p><u>Comments and queries were received as follows:</u></p> <p>The Finance Committee Chair (RT) asked whether the responsibility for the identification of savings opportunitises was understood across the UHB. The Chief Operating Officer confirmed that the process was understood at Directorate level and the Executive Nurse Director added that the process was also understood at Ward level.</p> <p>The Independent Member - Finance (JU) asked how long were schemes expected to be categorized as Red and in response the Assistant Director of Finance indicated that schemes would not normally be expected to remain in the Red pipeline for no more than 2 months. Picking up on this theme, the Deputy Director of Finance indicated that it was also important to maintain traction on schemes which were still to be quantified.</p> <p>In response to a query from the Executive Medical Director, the Assistant Director of Finance confirmed that there was hierarchy of savings and by example, indicated that recurrent cash releasing savings which would continue to support services in future years offered more scope to the UHB than non recurrent accountancy gains.</p> <p>Resolved – that:</p> <p>The Finance Committee noted the presentation on 2021/22 Savings Plans.</p>	
FC 21/06/009	<p>FINANCIAL PERFORMANCE MONTH 2</p> <p>The Deputy Director of Finance summarised the key points within the Month 2 Finance Report.</p> <p>It was flagged that the UHB was monitoring it's performance against its updated core financial plan which now included a planned breakeven position following confirmation of an additional £21.313m non recurrent support from Welsh Government. At month 2, the UHB had reported an overspend of £0.436m against its updated draft plan. This was based on the instruction from Welsh Government to assume that COVID response and recovery costs would be covered by additional funding. The UHB incurred net Covid</p>	

response and recovery costs of £15.458m to month 2 and these costs were matched by additional COVID 19 allocations. The month 2 deficit of £0.436m reflected the operational performance of the UHB and this overspend was expected to be recovered as the year progressed.

The key issues were outlined as follows:

- Following the completion of month 1 reporting the UHB was asked by Welsh Government to assume an additional non recurrent COVID allocation of £22.313m to cover the shortfall against the 2021/22 recurrent savings target and as a result the UHB was now forecasting a broken position at year end.
- The operational overspend had increased from £0.154m at month 1 to £0.436m at month 2
- Good progress had been made in closing the gap to the savings target with an additional £1.9m amber and green schemes identified in month.
- The estimated COVID response costs for the first 6 months was now £0.495m higher than confirmed allocations which was a significant improvement on the £4.056m excess costs reported at month 1.
- Since reporting the month 2 financial position, the UHB had been informed that it could retain any reductions in planned expenditure due to the impact of the pandemic to offset financial pressures, with COVID costs being funded gross of this. This was a departure from 2020/21 treatment and therefore clarity on this issue had been sought with Welsh Government.

Moving onto the Finance Dashboard, the Deputy Director of Finance noted that 2 of the key indicators were RAG rated as red. Both of the measures were linked the delivery of the recurrent savings target, being the maintenance of the underlying deficit and delivery of the recurrent savings target. Performance against the Creditor Payments compliance target was now rated as amber after an in month improvement in performance.

Referring to Table 3 the Deputy Director of Finance noted the assumption that all COVID costs would be fully funded and that delivery of a break even position by year end would mean that the UHB have delivered broken even for the 3rd year in succession and met its statutory duty.

The additional COVID 19 expenditure in the year to month 2 was £16.635m and this was outlined at table 4. The analysis of the reported position between income, pay and non pay indicated an operational surplus against income and pay budgets which was offset by a greater overspend against non pay, leading to an operational overspend of £0.436m.

It was noted that operational pay was broadly balanced or in surplus in all Clinical Boards except the Medicine Clinical Board where there was an operational overspend of £0.754m primarily as a result of nursing and medical costs. COVID pay costs were primarily driven by surge capacity and the vaccination programme.

The £0.960m operational overspend against non pay was largely due to an overspend against drugs and prescribing, principally in primary care GP

prescribing and an overspend against Continuing Healthcare as a result of pressures in the Mental Health Clinical Board.

The Committee was directed towards Tables 9 and 10 which outlined COVID 19 Net Expenditure and COVID 19 Funding. It was noted that Funding for some of the expenditure streams such as testing, mass vaccination, PPE and tracing costs would be provided on an actual basis. In line with the planning principles that the UHB had been asked to follow, COVID response funding has been assumed in line with current full year forecast costs. The Committee was informed that all COVID funding could be subject to further external detailed review, particularly if the UHB's costs were significantly out of line with other Welsh Health Boards.

The reductions in non pay costs due to reduced elective capacity was forecast to be £3.543m over the year based on the assumption of activity rising to 70% of pre-COVID levels through Q1, 80% through Q2 and 90% through Q4.

Reporting on Clinical Board performance, it was highlighted that whilst most Clinical Boards were reporting a broadly balanced position, the Medicine Clinical Board was reporting a £0.945m deficit as a result of pressures in nursing and medical staffing. In total, delegated budgets were £1.262m overspent for the 2 months to the end of May 2021 and this was offset by a £0.826m underspend against central budgets due to non recurrent opportunities leaving a reported overspend of £0.436m at month 2.

Picking up on the nursing pressures in the Medicine Clinical Board, the Executive Director of Nursing indicated that the UHB had allocated additional financial resources to nursing within the Medicine Clinical Board so that establishments complied with the Nurse Staffing Act. However, there were demands on variable pay due to the coverage of sickness and vacancies and it was noted that the UHB was continuing to focus on this area.

Referring to savings of it was re-emphasized that delivery of the £12m recurrent element of the target was required if the UHB is to stabilise the underlying deficit in year.

Finally 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 improved to 94.7% in month.

Resolved – that:

The Finance Committee **noted** the gross month 2 financial impact of COVID 19 which is assessed at £15.458m;

The Finance Committee **noted** the additional Welsh Government COVID 19 funding of £15.458m assumed within the month 2 position.;

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>The Finance Committee noted the reported overspend of £0.436m at month 2 due to operational pressures;</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 £128.919m to manage the impact of COVID 19 in 2021/22;</p> <p>The Finance Committee noted that confirmation is being sought from Welsh Government that the UHB can retain COVID 19 reduction in planned expenditure to mitigate financial pressures;</p> <p>The Finance Committee noted that the UHB has a risk in its current and forecast level of COVID response costs which are in £0.495m in excess of funding received for the first 6 months.</p> <p>The Finance Committee noted the 2021/22 brought forward Underlying Deficit of £25.3m and the forecast carry forward of £25.3m to 2022/23.</p>	
FC 21/06/010	<p>FINANCE RISK REGISTER</p> <p>The Assistant Director of Finance presented the 2021/22 Finance Risk Register to the Committee and highlighted that the scoring in part reflected the level of uncertainty in the early part of the year.</p> <p>The following 3 risks identified on the 2021/22 Risk Register were categorized as extreme risks (Red):</p> <ul style="list-style-type: none"> • Maintaining the underlying deficit of £25.3m on line with the draft annual plan. • Management of budget pressures. • Delivery of the 2% CIP (£16.0m) <p>In addition, COVID response and recovery funding risks were rated as High pending WG funding confirmation.</p> <p>-Resolved – that:</p> <p>The Finance Committee noted the risks highlighted within the 2021/22 risk register.</p>	
FC 21/06/011	<p>MONTH 2 FINANCIAL MONITORING RETURNS</p> <p>These were noted for information.</p>	
FC 21/06/012	<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 21/06/013	<p>DATE OF THE NEXT MEETING OF THE COMMITTEE</p> <p>Wednesday 28th July 2.00pm; Virtual Meeting via Teams</p>	

FINANCE COMMITTEE – PUBLIC MEETING

ACTION LOG

MINUTE	DATE	SUBJECT	AGREED ACTION	ACTIONED TO	STATUS
			No Outstanding Actions		

DRAFT

Report Title:	Finance Report for the Period Ended 30th June 2021				
Meeting:	Finance Committee			Meeting Date:	28th July 2021
Status:	For Discussion	x	For Assurance	x	For Approval
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

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 3, the UHB is reporting an underspend of £0.124m against this plan. During the 3 months to the end of June the UHB incurred gross expenditure of £25.104m relating to the management of COVID 19 which is assumed to be offset by Welsh Government COVID 19 funding leaving an operating surplus of £0.124m.

The full year gross COVID forecast has increased in month from £111.149m to £117.083m largely relating to national programmes on TTP and PPE. Local response costs have also increased relating to a volume increase of CAMHS inpatients.

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

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

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

The reported financial position for the 3 months to the end of June is an operational surplus of £0.124m. There is a wide variation in delegated budget holder performance. 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 3 £12.873m Green and Amber savings have been identified against the target. Further progress will need to be made with a focus on recurrent schemes.

The full year gross COVID forecast has increased in month from £111.149m to £117.083m largely relating to national programmes on TTP and PPE. Local response costs have also increased relating to CAMHS inpatients.

Assessment and Risk Implications

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

Table 2: Finance Dashboard @ June 2021

Measure	STATUS REPORT				
	June 2021	Rating	Latest Trend	Target	Time Period
Deliver 2021/22 Draft Financial Plan	Forecast year-end breakeven at month 3. £0.124m operational surplus at month 3.	G	↑	Deliver 2021/22 Planned Breakeven	M3 2021-22
Remain within capital resource limits.	Expenditure at the end of June was £2.663m against a plan of £3.207m.	G	9	Approved planned expenditure £33.922m	M3 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	M3 2021-22
Delivery of recurrent £12.000m 1.5% target	£ 6.115m forecast at month 3.	R	↑	£12.000m	M3 2021-22
Delivery of £4m non recurrent target	£6.758m identified at month 3.	G	↑	£4.000m	M3 2021-22
Creditor payments compliance 30 day Non NHS	Cumulative 94.0% at the end of June	A	↓	95% of invoices paid within 30 days	M3 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	M3 2021-22
Maintain Positive Cash Balance	Cash balance = £4.875m	G	9	To Maintain Positive Cash Balance	End of June 2021

Month 3 Cumulative Financial Position

The Welsh Government monthly financial monitoring returns continue to capture and monitor costs due to COVID 19 that are over and above LHB plans. The financial position reported to Welsh Government for month 3 is a surplus of £0.124m and this is summarised in Table 3.

Table 3: Month 3 Financial Position 2021/22

	Cumulative Month 3 £m	Forecast Year-End Position £m
COVID 19 Additional Expenditure	25.104	117.083
Welsh Government COVID funding received / assumed	(25.104)	(117.083)
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	(5.325)	(21.313)
Operational position (Surplus) / Deficit	5.201	21.313
Financial Position £m (Surplus) / Deficit £m	(0.124)	0.000

- Note. It is forecast that £4.142m of Reductions in Planned Expenditure due to COVID 19 will be available to offset in year operational pressures.

The month 3 surplus of £0.124m 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 3 was £25.104m with full year forecast costs totalling £117.083m

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 3 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 3 2021/22

Welsh Government COVID Funding	Month 3
	£m
COVID 19 Testing assumed	(0.790)
COVID 19 Tracing assumed	(2.918)
COVID 19 Vaccination assumed	(4.240)
Extended Flu vaccination assumed	0.000
Cleaning Standards assumed	(0.190)
PPE assumed	(1.473)
Continuing Care and Funded Nursing Care assumed	(0.747)
Urgent and Emergency Care - Urgent Primary Care	(0.259)
Urgent and Emergency Care - CAV 24/7	(0.225)
COVID 19 Response - confirmed	(13.098)
COVID 19 Response - assumed	0.000
COVID 19 Recovery - Confirmed	(1.145)
COVID 19: Vaccine Allergy SLA	(0.018)
COVID 19: Long Covid Recovery Pathway	0.000
Sub Total COVID funding confirmed / assumed £m	(25.103)
NR Funding for Non Delivery of 2020/21 Recurrent Savings	(5.325)
Total COVID funding confirmed / assumed £m	(30.428)

It should be noted that the COVID response forecast is volatile and will need to be tested and revised during the year. 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 advice received, and Welsh Government issued final plan resource assumptions 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 surplus of £0.124m at Month 3 and Table 5 analyses the reported position between income, pay and non pay.

Table 5: Summary Financial Position for the period ended 30th June 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	(124.766)	(133.824)	0.427		0.427	(0.427)		0.162	0.162
Pay	57.636	60.189	3.701	(0.164)	3.537	(3.701)		(0.983)	(0.983)
Non Pay	67.130	73.076	3.949	(0.341)	3.608	(3.949)		0.262	0.262
Sub Total £m	0.000	(0.559)	8.076	(0.505)	7.571	(8.076)	0.000	(0.559)	(0.559)
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	(0.559)	8.076	(0.505)	7.571	(9.851)	1.775	(0.559)	(0.559)
Cumulative									
Income	(376.165)	(399.674)	1.464		1.464	(1.464)		0.131	0.131
Pay	172.307	182.184	11.797	(0.442)	11.355	(11.797)		(1.478)	(1.478)
Non Pay	203.858	217.367	11.844	(1.633)	10.211	(11.844)		1.223	1.223
Sub Total £m	0.000	(0.123)	25.104	(2.075)	23.029	(25.104)	0.000	(0.124)	(0.124)
COVID funding due to non delivery of 2020/21 recurrent Savings	0.000					(5.325)	5.325	0.000	0.000
Variance to Plan £m	0.000	(0.123)	25.104	(2.075)	23.029	(30.429)	5.325	(0.124)	(0.124)

Income

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

Table 6: Income Variance @ June 2021

Income	Gross Expenditure Due To COVID 19	Reductions in Planned Expenditure Due To COVID 19	Net Expenditure Due To COVID 19	Welsh Government COVID 19 Funding Assumed	Operational Variance (Fav)/Adv	Total Variance
	£m	£m	£m	£m	£m	£m
In Month						
Revenue Resource Limit (RRL)	0.000	0.000	0.000	0.000	0.000	0.000
RRL Welsh Govt. COVID 19 Funding	0.000	0.000	0.000	0.000	0.000	0.000
Welsh Government Income (Non RRL)	0.000	0.000	0.000	0.000	0.000	0.000
Accommodation & Catering	0.054	0.000	0.054	(0.054)	0.009	0.009
Education & Training	0.000	0.000	0.000	0.000	0.017	0.017
Injury Cost Recovery Scheme (CRU) Income	0.000	0.000	0.000	0.000	0.128	0.128
NHS Patient Related Income	0.023	0.000	0.023	(0.023)	(0.126)	(0.126)
Other Operating Income	0.276	0.000	0.276	(0.276)	0.139	0.139
Overseas Patient Income	0.000	0.000	0.000	0.000	(0.009)	(0.009)
Private Patient Income	0.074	0.000	0.074	(0.074)	(0.018)	(0.018)
Research & Development	0.000	0.000	0.000	0.000	0.022	0.022
Variance to Plan £m	0.427	0.000	0.427	(0.427)	0.162	0.162
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	0.244	0.000	0.244	(0.244)	0.011	0.011
Education & Training	0.000	0.000	0.000	0.000	0.022	0.022
Injury Cost Recovery Scheme (CRU) Income	0.000	0.000	0.000	0.000	0.128	0.128
NHS Patient Related Income	0.217	0.000	0.217	(0.217)	(0.312)	(0.312)
Other Operating Income	0.834	0.000	0.834	(0.834)	0.258	0.258
Overseas Patient Income	0.000	0.000	0.000	0.000	(0.015)	(0.015)
Private Patient Income	0.169	0.000	0.169	(0.169)	0.038	0.038
Research & Development	0.000	0.000	0.000	0.000	0.001	0.001
Variance to Plan £m	1.464	0.000	1.464	(1.464)	0.131	0.131

The income position at month 3 is an operational overspend of £0.131m. The additional Gross COVID 19 cost of £1.464m is matched by £1.464m 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:

- £0.244m shortfall on accommodation and catering income as a result of a reduction in restaurant services.
- £0.217m adverse variance in NHS Patient related income following the reduction in English non-contracted income due to COVID 19.
- £0.834m deficit against Other Operating Income. The majority of the deficit (£0.769m) is a result of reduced General Dental Services activity leading to a loss of Dental Patient Charges income.
- £0.169m adverse variance against private patient income following the re-planning of non COVID activity.

Pay

The year to date and in month financial position for pay is shown in Table 7.

Table 7: Analysis of pay expenditure by staff group @ June 2021

Pay	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 Variance (Fav)/Adv £m	Total Variance £m
In Month	£m	£m	£m	£m	£m	£m
Medical and Dental	0.759	0.000	0.759	(0.759)	0.133	0.133
Nursing (registered)	1.209	(0.164)	1.045	(1.209)	(0.499)	(0.499)
Nursing (unregistered)	0.643	0.000	0.643	(0.643)	0.177	0.177
Scientific, prof & technical	0.058	0.000	0.058	(0.058)	(0.192)	(0.192)
Additional clinical services	0.188	0.000	0.188	(0.188)	(0.197)	(0.197)
Management, admin & clerical	0.529	0.000	0.529	(0.529)	(0.098)	(0.098)
Other staff groups	0.315	0.000	0.315	(0.315)	(0.307)	(0.307)
Total £m	3.701	(0.164)	3.537	(3.701)	(0.983)	(0.983)
Cumulative						
Medical and Dental	2.418	0.000	2.418	(2.418)	0.588	0.588
Nursing (registered)	3.907	(0.442)	3.465	(3.907)	(0.851)	(0.851)
Nursing (unregistered)	2.119	0.000	2.119	(2.119)	0.741	0.741
Scientific, prof & technical	0.205	0.000	0.205	(0.205)	(0.574)	(0.574)
Additional clinical services	0.562	0.000	0.562	(0.562)	(0.465)	(0.465)
Management, admin & clerical	1.513	0.000	1.513	(1.513)	(0.392)	(0.392)
Other staff groups	1.072	0.000	1.072	(1.072)	(0.526)	(0.526)
Total £m	11.797	(0.442)	11.355	(11.797)	(1.478)	(1.478)

The pay position at month 3 is an operational underspend of £1.478m. The additional Gross COVID 19 expenditure of £11.797m and this is matched by £11.797m 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 £3.562m and in the PCIC Clinical Board where additional costs of £3.928m are reported across all staff groups. Additional COVID 19 pay costs have also been incurred across all other Clinical Boards bar

Genomics. Some of these costs are offset by nursing staff savings in the Surgical Clinical Board.

Operational pay is balanced or in surplus in all Clinical Boards except the Medicine Clinical Board where there is an operational overspend of £0.885m primarily as a result of nursing and medical costs.

Non Pay

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

Table 8: Non Pay Variance @ June 2021

Non Pay	Gross Expenditure Due To COVID 19	Reductions in Planned Expenditure Due To COVID 19	Net Expenditure Due To COVID 19	Welsh Government COVID 19 Funding Assumed	Operational Variance (Fav)/Adv	Total Variance
	£m	£m	£m	£m	£m	£m
In Month						
Drugs / Prescribing	0.213	0.028	0.241	(0.213)	0.077	0.077
Clinical services & supplies	0.292	(0.196)	0.096	(0.292)	0.046	0.046
General supplies & services	0.721	0.000	0.721	(0.721)	0.118	0.118
Establishment expenses	0.065	0.000	0.065	(0.065)	0.027	0.027
Premises & fixed plant	0.343	0.000	0.343	(0.343)	0.294	0.294
Continuing healthcare	0.249	0.000	0.249	(0.249)	0.103	0.103
Commissioned Services	0.100	(0.095)	0.005	(0.100)	(0.068)	(0.068)
Primary Care Contractors	0.098	(0.078)	0.020	(0.098)	(0.047)	(0.047)
Other non pay	1.868	0.000	1.868	(1.868)	(0.286)	(0.286)
Total £m	3.949	(0.341)	3.608	(3.949)	0.262	0.262
Cumulative						
Drugs / Prescribing	0.955	0.000	0.955	(0.955)	0.388	0.388
Clinical services & supplies	0.903	(1.072)	(0.169)	(0.903)	0.314	0.314
General supplies & services	1.473	0.000	1.473	(1.473)	0.050	0.050
Establishment expenses	0.127	0.000	0.127	(0.127)	(0.114)	(0.114)
Premises & fixed plant	1.243	0.000	1.243	(1.243)	0.453	0.453
Continuing healthcare	0.747	0.000	0.747	(0.747)	0.288	0.288
Commissioned Services	0.559	(0.234)	0.325	(0.559)	(0.096)	(0.096)
Primary Care Contractors	0.637	(0.327)	0.310	(0.637)	(0.064)	(0.064)
Other non pay	5.200	0.000	5.200	(5.200)	0.003	0.003
Total £m	11.844	(1.633)	10.211	(11.844)	1.223	1.223

There is an operational overspend of £1.223m non pay budgets. The additional Gross COVID 19 expenditure of £11.844m is matched by £11.844m of assumed COVID 19 funding.

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

- £1.473 expenditure on general supplies and services primarily relating to PPE where costs are less than the original forecast as a result of changes in the price and volume of PPE.
- £1.243m expenditure on Premises and Fixed Plant including £0.724m in relation to the Mass vaccination centres, £0.314m in capital and estates and £0.040m relating to energy, utilities and rates at the Lakeside Surge Hospital.
- £5.2m 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 £1.633m is reported against non pay costs mainly arising from reduced levels consumables associated with elective activity and adjustments to dental contracts.

The main issues driving the £1.223m operational overspend against non pay were as follows:

- £0.388m overspend against drugs where there are pressures across the Specialist, medicine, Mental Health and PCIC Clinical Boards. The reported overspend against GP prescribing improved in month following the receipt of actual data for April prescribing costs which were lower than estimated.
- £0.288m overspend against Continuing Healthcare as a result of pressures in the Mental Health Clinical Board.
- £0.453m adverse variance against premises and fixed plant where overspends were reported across all Clinical Boards.
- £0.314m overspend against Clinical supplies and services primarily as a result of overspends in the Specialist and Surgery Clinical Boards

Gross Expenditure Due to COVID 19

Forecast gross COVID 19 expenditure is £117.083m and is summarised in table 9:

Table 9: Summary of Forecast COVID 19 Gross Expenditure

	Month 3 £m	Forecast Year-End Position £m
COVID 19 Testing	0.790	3.745
COVID 19 Tracing	2.918	14.312
COVID 19 Vaccination	4.240	17.690
Extended Flu vaccination	0.000	1.536
Cleaning Standards	0.190	3.481
PPE	1.473	6.967
Continuing Care and Funded Nursing Care	0.747	2.988
Urgent and Emergency Care - Urgent Primary Care	0.259	1.111
Urgent and Emergency Care - CAV 24/7	0.225	0.886
COVID 19 Local Response	13.098	50.521
COVID 19 Recovery	1.145	13.660
COVID 19 Non Delivery of Savings Plans	0.000	0.000
COVID 19: Vaccine Allergy SLA	0.018	0.090
COVID 19: Long Covid Recovery Pathway	0.000	0.096
Gross Expenditure Due To COVID 19 £m	25.103	117.083
Welsh Government COVID funding confirmed / assumed	(25.103)	(117.083)
COVID 19 Forecast Position (Surplus) / Deficit £m before ULD funding	0.000	0.000
NR Funding for Non Delivery of 2020/21 Recurrent Savings	(5.325)	(21.313)
COVID 19 Forecast Position (Surplus) / Deficit £m	(5.325)	(21.313)

Forecast COVID 19 Funding

The forecast funding for COVID 19 is £138.396 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.

Table 10: Summary of Forecast COVID 19 Funding

Welsh Government COVID Funding	Month 3 £m	Forecast Year-End Position £m
COVID 19 Testing assumed	(0.790)	(3.745)
COVID 19 Tracing assumed	(2.918)	(14.312)
COVID 19 Vaccination assumed	(4.240)	(17.690)
Extended Flu vaccination assumed	0.000	(1.536)
Cleaning Standards assumed	(0.190)	(3.481)
PPE assumed	(1.473)	(6.967)
Continuing Care and Funded Nursing Care assumed	(0.747)	(2.988)
Urgent and Emergency Care assumed	(0.484)	(1.997)
COVID 19 Response - confirmed	(13.098)	(22.618)
COVID 19 Response - assumed	0.000	(27.904)
COVID 19 Recovery - Confirmed	(1.145)	(13.660)
COVID 19: Vaccine Allergy SLA	(0.018)	(0.090)
COVID 19: Long Covid Recovery Pathway	0.000	(0.096)
Sub Total COVID funding confirmed / assumed £m	(25.103)	(117.083)
NR Funding for Non Delivery of 2020/21 Recurrent Savings	(5.325)	(21.313)
Total COVID funding confirmed / assumed £m	(30.428)	(138.396)

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 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 has increased in month from £111.149m to £117.083m largely relating to national programmes on TTP and PPE.

The TTP forecast is reflective of the planned increase in tracing as submitted by the Local Authority together with the consequent increase in potential testing requirements. Also included

is the cost of LumiraDX tests as provided by shared services previously not charged to the UHB but recognized from month 3.

The increase in the PPE forecast relates to significant price increases in gloves.

Local response forecast costs have also increased relating to CAMHS crisis admissions.

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

To that end the UHB has developed three broad scenarios (shown in table 11), representing the range of plausible circumstances (for COVID 19) over the coming year. It is important to note this is not to predict or project what might happen, but rather to understand the range of demand levels that the UHB may need to be prepared for. The model used for these scenarios has been

further developed to account for the impact that the vaccine roll-out programme is expected to have on reducing susceptibility within the population.

Table 11: Scenario Analysis

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

COVID Local Response

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

- Full year costs of £7.718m relating to the continued use of the independent sector and the extension of the mobile MRI at UHW. Independent sector usage described in the UHB’s COVID recovery plan is in addition to this.
- Lakeside wing running and staffing costs. 50 beds are currently open.
- Additional staffing costs relating to the continued use of green zones.
- Revised layout and expansion of critical care
- Increased NCSO costs relating to medicines supply restraints
- Additional partnership working with the 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 which will present a long term challenge. The organisation is now progressing its recovery plans in line with its initial recovery proposals against the WG £100m allocation for 2021/22.

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.

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 £4.142m over the year. This represents activity rising to 70% of pre-COVID levels through Q1, 80% through Q2 and 90% through Q4 supported by COVID recovery plans including continued, and increased use of the independent sector and the commissioning of new modular theatres.

Financial Risks Uncertainties

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

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

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 3 by Clinical Board is shown in Table 12.

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

	Gross Expenditure Due To COVID 19 £m	Reductions in Planned Expenditure due to COVID 19 £m	Net Expenditure Due to COVID 19 £m	Welsh Government COVID 19 Funding Assumed £m	Operational Position (Surplus) / Deficit Variance £m	In Month Total (Surplus) / Deficit Variance £m
Clinical Board						
In Month						
All Wales Genomics Service	0.000	0.000	0.000	0.000	(0.004)	(0.004)
Capital Estates & Facilities	0.340	0.000	0.340	(0.340)	(0.010)	(0.010)
Children & Women	0.270	0.000	0.270	(0.270)	(0.001)	(0.001)
Clinical Diagnostics & Therapies	0.203	0.000	0.203	(0.203)	0.127	0.127
Surge Hospitals	0.000	0.000	0.000	0.000	(0.001)	(0.001)
Executives	0.137	0.000	0.137	(0.137)	(0.074)	(0.074)
Medicine	1.222	0.000	1.222	(1.222)	0.194	0.194
Mental Health	0.205	0.000	0.205	(0.205)	0.096	0.096
PCIC	3.600	(0.078)	3.522	(3.600)	(0.358)	(0.358)
Specialist	0.408	(0.095)	0.313	(0.408)	(0.144)	(0.144)
Surgery	0.580	(0.237)	0.343	(0.580)	0.016	0.016
SubTotal Delegated Position £m	6.964	(0.410)	6.554	(6.964)	(0.160)	(0.160)
Central Budgets	1.112	(0.095)	1.017	(1.112)	(0.400)	(0.400)
Total Variance pre COVID -19 Funding	8.076	(0.505)	7.572	(8.076)	(0.560)	(0.560)
W.G Funding for 2020/21 Savings Shortfall due To COVID 19 (change in planning assumptions)						
Total Variance £m	8.076	(0.505)	7.572	(8.076)	(0.560)	(0.560)
Cumulative						
All Wales Genomics Service	0.000	0.000	0.000	0.000	(0.005)	(0.005)
Capital Estates & Facilities	1.148	0.000	1.148	(1.148)	0.029	0.029
Children & Women	0.721	0.000	0.721	(0.721)	0.111	0.111
Clinical Diagnostics & Therapies	0.619	0.000	0.619	(0.619)	0.139	0.139
Surge Hospitals	0.000	0.000	0.000	0.000	(0.001)	(0.001)
Executives	0.503	0.000	0.503	(0.503)	(0.320)	(0.320)
Medicine	3.975	0.000	3.975	(3.975)	1.140	1.140
Mental Health	0.715	0.000	0.715	(0.715)	0.220	0.220
PCIC	11.209	(0.327)	10.882	(11.209)	(0.278)	(0.278)
Specialist	1.285	(0.481)	0.804	(1.285)	(0.136)	(0.136)
Surgery	1.520	(1.033)	0.487	(1.520)	0.204	0.204
SubTotal Delegated Position £m	21.694	(1.841)	19.853	(21.694)	1.103	1.103
Central Budgets	3.410	(0.234)	3.176	(3.410)	(1.227)	(1.227)
Total Variance £m	25.104	(2.075)	23.029	(25.104)	(0.124)	(0.124)

Delegated budgets are £1.103m overspent for the 3 months to the end of June 2021, which represents an improvement of £0.160m in month. The operational deficit of £1.103m against delegated budgets is offset by a £1.227m underspend against central budgets leaving a reported overspend of £0.124m at month 3.

The largest operational overspend is in the Medicine Clinical Board (£1.140m deficit) where the rate of overspend has fallen in month. The main pressure areas continue to be in nursing and medical staffing. The in month improvement in the PCIC Clinical Board follows the receipt of actual prescribing data for the first month of 2021/22 where the actual costs were less than previous estimates.

Savings Programme

Delivery of the core financial plan includes a 2% (£16.0m) savings requirement. At month 3 £12.873m 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 £3.127m of schemes to identify to meet the £16.000m savings target as outlined in table 13 below:

Table 13: Savings Schemes

	Total Savings Target £m	Total Savings Identified £m	Total Savings (Unidentified) £m
Total £m	16.000	12.873	(3.127)

Further progress will need to be made with a focus on recurrent schemes which are £5.885m short of the annual target.

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

Underlying Financial Position

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

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

Table 14: Summary of Forecast Underlying Financial Position

	Draft Position @Month 3		
	Submitted Draft Plan £m	Non Recurrent £m	Recurrent Position £m
b/f underlying deficit	(25.3)	0.0	(25.3)
Net Allocation Uplift (inc LTA inflation)	19.4		19.4
Cost Pressures	(27.4)		(27.4)
Investments	(4.0)		(4.0)
Recurrent Cost Improvement Plans	12.0		12.0
Non Recurrent Cost Improvement Plans	4.0	4.0	
Submitted 2020/21 IMTP £m	(21.3)	4.0	(25.3)
In Year Movements			
Operational Expenditure Cost Increase Due To Covid-19	(117.1)	(117.1)	
Planned Operational Expenditure Cost Reduction Due To Covid-19	4.1	4.1	
COVID 19 Welsh Govt. Funding based on Q3/Q4 planning assumptions	117.1	117.1	
COVID 19 Welsh Govt. Funding for the non delivery of 2020/21 recurrent savings	21.3	21.3	
In Year Operational Pressures including Unidentified Savings Gap	(4.1)	(4.1)	
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 3 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 and capital spend.

Overall trade debtors have increased by £8.4m since the start of the year. This largely relates to amounts due from the Welsh Risk Pool in respect of clinical negligence which have increased by £3m since the start of the year.

The value of Trade and other payables has decreased by around £36.7m since the start of the year. This mainly relates to a significant decrease in the levels of trade, capital and NHS creditors compared to the year end.

Cash Flow Forecast

The closing cash balance at the end of June was £4.875m 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 94.0% at the end of June which is just below the statutory target of 95%. Performance is expected to improve as the year progresses.

Capital Resource Limit (CRL)

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

Table 15: Progress against Capital Resource Limit @ June 2021

	£m
Planned Capital Expenditure at month 3	3.207
Actual net expenditure against CRL at month	2.663
Variance against planned Capital Expenditure at month 3	(0.544)

Capital progress for the year to date is satisfactory with net expenditure to the end of June being 8% 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 as at the 27th May 2021 comprising of £14.871m discretionary funding and £19.051m towards specific projects (including

Rookwood Replacement, Maelfa Well Being Hub, Cystic Fibrosis Service, & the National Imaging Programme)

Key Risks

Delivery of the core financial plan includes a 2% (£16.0m) savings requirement. At month 3 £12.873m Green and Amber savings have been identified against the target. This shortfall of £3.127m will need to be addressed together with further progress 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.

Recommendation:

The Finance Committee is asked to:

- **NOTE** the Gross month 3 financial impact of COVID 19 which is assessed at £25.104m;
- **NOTE** the additional Welsh Government COVID 19 funding of £25.104m assumed within the month 2 position;
- **NOTE** the £21.313m of non recurrent Welsh Government Covid 19 Funding which is assumed as coverage in respect of the 2020/21 recurrent savings shortfall;
- **NOTE** the reported underspend of £0.124m at month 3;
- **NOTE** the forecast breakeven which is consistent with the financial plan submitted to Welsh Government on 30th June and assumes additional funding of £138.396m 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** 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.

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

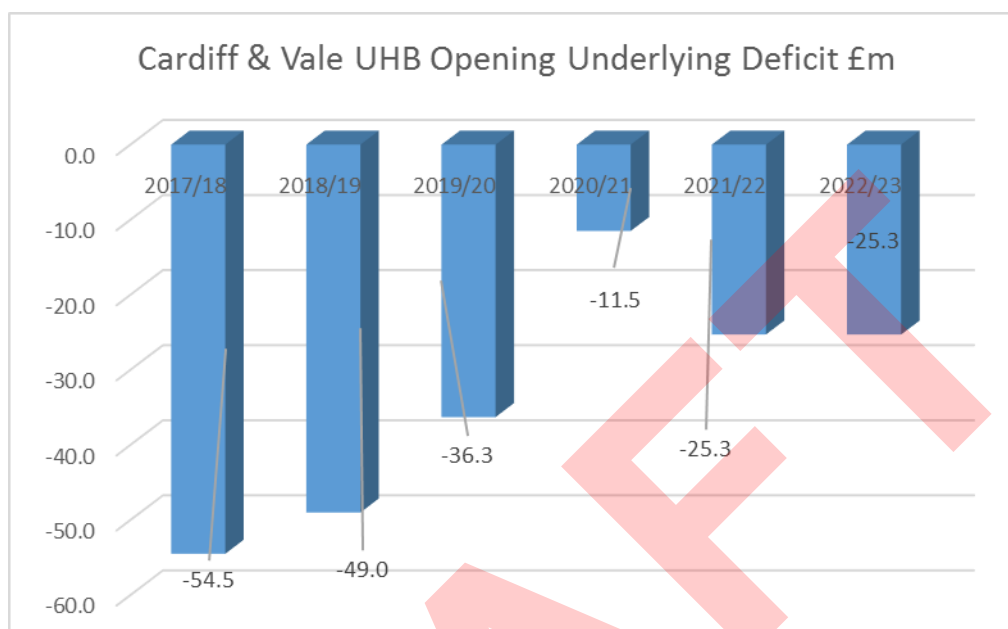
2021-22 In-Year Effect

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	0	955	955	0	-8
Children and Women	1,303	1,074	155	1,229	159	74
Clinical Diagnostics and Therapeutics	1,199	850	0	850	0	348
Corporate Executives	500	219	0	219	0	281
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	1,835	208	2,042	0	380
Specialist Services	1,482	1,382	100	1,482	0	0
Surgical Services	1,689	1,263	0	1,263	0	425
Sub Total Clinical Boards £'000	12,000	8,469	1,418	9,886	159	2,113
Healthboard Wide	4,000	987	2,000	2,987	0	1,013
Total £'000	16,000	9,455	3,418	12,873	159	3,127

2021-22 Full Year Effect

Clinical Board	21-22 Target 1.5%	Green	Amber	Total Green & Amber	Pipeline Red	Shortfall on Total Target vs Green & Amber
	£'000	£'000	£'000	£'000	£'000	£'000
Capital Estates and Facilities	789	0	797	797	0	-8
Children and Women	1,086	242	148	391	159	695
Clinical Diagnostics and Therapeutics	999	378	0	378	0	621
Corporate Executives	417	171	0	171	0	246
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	982	100	1,082	0	153
Surgical Services	1,407	278	0	278	0	1,129
Sub Total Clinical Boards £'000	10,000	3,635	1,493	5,128	159	4,871
Healthboard Wide	2,000	987	0	987	0	1,013
Total £'000	12,000	4,622	1,493	6,115	159	5,885

Year on Year Movement in Cardiff & Vale UHB Underlying Deficit



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

	Opening Balance 1 st April 2021	Closing Balance 30 th June 2021
	£'000	£'000
Non-Current Assets		
Property, plant and equipment	742,355	757,610
Intangible assets	2,238	2,053
Trade and other receivables	6,649	24,231
Other financial assets		
Non-Current Assets sub total	751,242	783,894
Current Assets		
Inventories	16,684	17,456
Trade and other receivables	190,014	180,866
Other financial assets		
Cash and cash equivalents	3,637	4,875
Non-current assets classified as held for sale		
Current Assets sub total	210,335	203,197
TOTAL ASSETS	961,577	987,091
Current Liabilities		
Trade and other payables	219,106	182,517
Other financial liabilities	0	
Provisions	133,674	126,156
Current Liabilities sub total	352,780	308,673
NET ASSETS LESS CURRENT LIABILITIES	608,797	678,418
Non-Current Liabilities		
Trade and other payables	8,126	8,043
Other financial liabilities	0	
Provisions	10,514	21,286
Non-Current Liabilities sub total £'000s	18,640	29,329
TOTAL ASSETS EMPLOYED £'000s	563,173	649,089
FINANCED BY:		
Taxpayers' Equity		
General Fund	479,113	516,478
Revaluation Reserve	111,044	132,611
Total Taxpayers' Equity £'000s	563,173	649,089

CASHFLOW FORECAST AT THE END OF JUNE 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	84,720	83,940	93,668	86,878	94,853	108,213	79,828	95,518	86,466	1,113,829
WG Revenue Funding - Non Cash Limited (NCL)	1,195	1,590	1,320	1,320	430	1,170	1,170	1,170	1,170	1,170	1,170	511	13,386
WG Revenue Funding - Other (e.g. invoices)	2,787	1,285	1,319	1,576	1,285	1,285	1,576	1,285	1,285	1,576	4,173	4,465	23,894
WG Capital Funding - Cash Limit	7,750	2,500	1,000	2,500	3,855	3,700	3,000	3,000	2,500	2,000	2,000	117	33,922
Sale of Assets	0	0	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	47,408	33,994	39,793	41,608	34,994	37,562	42,608	33,994	44,583	477,756
Other - (Specify in narrative)	4,694	12,133	5,097	13,870	5,700	7,689	12,927	5,906	5,700	12,721	5,494	8,142	100,073
TOTAL RECEIPTS	158,749	155,010	149,865	151,394	129,204	147,305	147,159	141,208	156,430	139,903	142,349	145,763	1,764,339
PAYMENTS													
Primary Care Services : General Medical Services	5,287	4,770	8,512	4,933	4,925	8,465	4,925	4,925	8,465	4,925	4,925	8,465	73,518
Primary Care Services : Pharmacy Services	149	111	109	89	115	115	115	115	230	460	230	230	2,068
Primary Care Services : Prescribed Drugs & Appliances	16,063	4	8,617	15,725	0	8,135	8,135	8,135	16,270	0	8,135	8,135	97,355
Primary Care Services : General Dental Services	2,003	2,115	2,154	2,143	2,105	2,105	2,105	2,105	2,105	2,105	2,105	2,105	25,255
Non Cash Limited Payments	1,615	2,234	1,693	1,769	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	21,310
Salaries and Wages	57,573	65,877	62,686	57,220	57,279	57,274	57,266	57,184	57,350	57,133	57,772	57,718	702,333
Non Pay Expenditure	58,849	72,825	54,303	63,759	55,408	57,817	64,741	58,879	59,815	66,408	60,313	61,253	734,369
Capital Payment	10,624	2,666	3,316	1,500	2,500	3,700	3,000	3,000	2,500	2,000	2,000	1,599	38,406
Other items (Specify in narrative)	5,440	4,833	7,958	5,130	5,120	7,945	5,120	5,120	7,945	5,120	5,120	7,945	72,796
TOTAL PAYMENTS	157,602	155,434	149,348	152,268	129,202	147,306	147,156	141,213	156,429	139,900	142,350	149,201	1,767,410
Net cash inflow/outflow	1,147	(425)	516	(874)	2	(1)	3	(5)	1	3	(0)	(3,437)	
Balance b/f	3,637	4,784	4,359	4,875	4,001	4,003	4,002	4,005	4,000	4,001	4,004	4,003	
Balance c/f	4,784	4,359	4,875	4,001	4,003	4,002	4,005	4,000	4,001	4,004	4,003	566	

PROGRESS AGAINST CRL AS AT 30th JUNE 2021

Approved CRL issued May 27 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	126	131	5	1,150	1,481	331
SARC's OBC Fees	43	10	(33)	390	390	0
Maelfa Wellbeing Hub	1,664	1,671	7	9,788	9,788	0
National Programmes – Fire	48	0	(48)	484	484	0
National Programmes – Infrastructure	121	0	(121)	1,214	1,214	0
National Programmes – Decarbonisation	151	0	(151)	1,514	1,514	0
National Programmes – Mental Health	5	0	(5)	50	50	0
Eye Care - e-referral system	175	1	(174)	1,245	1,245	0
National Programmes – Imaging	322	0	(322)	3,216	3,216	0
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Report Title:	Finance Risk Register					
Meeting:	Finance Committee			Meeting Date:	28 th July 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 28th July 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 28th July 2021

Risk Category	Risk Score	Number of Risks as at 28 July 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

Fin02/21 – Deliver in year breakeven position. Management of budget pressures. This risk has been downgraded from **Extreme** to **High** given the £0.124m operational surplus reported at month 3.

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

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

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

Recommendation:

The Finance Committee is asked to:

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

Shaping our Future Wellbeing Strategic Objectives

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

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

Five Ways of Working (Sustainable Development Principles) considered

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

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

Kind and caring
Caredig a gofalgar

Respectful
Dangos parch

Trust and integrity
Ymddiriedaeth ac uniondeb

Personal responsibility
Cyfrifoldeb personol

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	Jul-21	3	3	9	Aug-21	Management
Fin02/21	Finance	Jan-20	Deliver in year breakeven position. Budget pressures	Manage Director of Finance	5	4	20	The requirement to manage budget pressures clearly communicated to primary budget holders. Standing Financial Instructions set spending limits. Break even plans have been requested from all Clinical Boards. Progress to be reviewed through Performance meetings with Clinical Boards.	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 surplus at month 3 £0.124m.	Performance meetings with Clinical Borads.	Assistant Director of Finance	Jul-21	3	3	9	Aug-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	£12.873m savings identified as green or amber against target of £16m as at w/c 5th July 2021.	Progress to be managed by performance meetings with Clinical Boards	Assistant Director of Finance	Jul-21	3	3	9	Aug-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	Jul-21	2	2	4	Aug-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	Jul-21	2	2	4	Aug-21	Management
Fin06/21	Finance	Feb-20	Winter pressures managed within available resources	Director of Finance	4	4	16	Winter plan for 2021/22 developed in partnership with Local Authorities and signed off by Management Executive	Reasonable assurance	4	3	12	Adequate but more Action Required	None	Progress report to be received through performance review meetings.	Assistant Director of Finance	Jul-21	2	2	4	Aug-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	Jul-21	3	3	9	Aug-21	Management
Fin08/21	Finance	Feb-20	COVID-19 Recovery	Director of Finance	4	4	16	Oversight arrangements in place at Board level and through the command structure. Expenditure Plans developing controlled through Management Executive and Directors of Operations.	Limited Assurance	4	4	16	Adequate but more Action Required	Agreement of expenditure plan and monitoring against WG £13.660m allocation	Recovery plan bids against £100m Recovery fund to be submitted to WG by 26th April. £13.660m funding agreed. Further Recovery bids submitted totalling £23.575m on 11th June.	Assistant Director of Finance	Jul-21	3	3	9	Aug-21	Management

st completing the risk register

assessment, prior to them being added to the Risk Register

UHB Refere
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Curren t Risk Ranki ng:- This is
Adequ acy of existin
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Target Risk
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Risk Owner
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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
Frequency 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
Probability 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

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

THE WELSH GOVERNMENT FINANCIAL COMMENTARY

FINANCIAL POSITION FOR THE THREE MONTH PERIOD ENDED 30th JUNE 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 3, the UHB is reporting an underspend of £0.124m against this plan. During the 3 months to the end of June the UHB incurred gross expenditure of £25.104m relating to the management of COVID 19 which is assumed to be offset by Welsh Government COVID 19 funding leaving an operating surplus of £0.124m.

The full year gross COVID forecast has increased in month from £111.149m to £117.083m largely relating to national programmes on TTP and PPE. Local response costs have also increased relating to CAMHS inpatients.

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 COVID 19.

A full commentary has been provided to cover the tables requested for the month 3 financial position.

The response to the queries raised in the month 2 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 3 for which the following should be noted:

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

- The bought forward and forecast underlying deficit is £25.313m as outlined in the draft financial plan.

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

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 surplus of £0.124m and reflects the analysis contained in the annual operating plan in Table A. The UHB is reporting a surplus of £0.124m for the year to date and a forecast breakeven as shown in Table 2.

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

	Cumulative Month 3 £m	Forecast Year-End Position £m
COVID 19 Additional Expenditure	25.104	117.083
Welsh Government COVID funding received / assumed	(25.104)	(117.083)
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	(5.325)	(21.313)
Operational position (Surplus) / Deficit	5.201	21.313
Financial Position £m (Surplus) / Deficit £m	(0.124)	0.000

- **Note. It is forecast that £4.142m of Reductions in Planned Expenditure due to COVID 19 will be available to offset in year operational pressures.**

The month 3 surplus of £0.124m comprised of the following:

- (£5.325m) planned deficit funding (3/12th of £21.300m);
- £5.201m operational pressures including 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 3 was £25.104m with full year forecast costs totalling £117.083m.

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 3 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 £1.614m in month 3 which represents a decrease of £0.201m from the £1.815m recorded in month 2. £1.203m of the costs recorded in June related to registered nursing and midwifery.

COVID 19 ANALYSIS (TABLE B3)

At month 3, Table B3 is projecting gross expenditure due to COVID-19 to be £117.083m. The COVID year-end forecast position is showing a surplus of £21.313m following confirmation/assumed funding matching gross expenditure. This is summarised in table 3:

Table 3: Summary of Forecast COVID 19 Gross Expenditure

	Month 3 £m	Forecast Year-End Position £m
COVID 19 Testing	0.790	3.745
COVID 19 Tracing	2.918	14.312
COVID 19 Vaccination	4.240	17.690
Extended Flu vaccination	0.000	1.536
Cleaning Standards	0.190	3.481
PPE	1.473	6.967
Continuing Care and Funded Nursing Care	0.747	2.988
Urgent and Emergency Care	0.484	1.997
COVID 19 Local Response	13.098	50.521
COVID 19 Recovery	1.145	13.660
COVID 19 Non Delivery of Savings Plans	0.000	0.000
COVID 19: Vaccine Allergy SLA	0.018	0.090
COVID 19: Long Covid Recovery Pathway	0.000	0.096
COVID 19 Release of Planned Investments	0.000	0.000
Gross Expenditure Due To COVID 19 £m	25.103	117.083
Welsh Government COVID funding confirmed / assumed	(25.103)	(117.083)
COVID 19 Forecast Position (Surplus) / Deficit £m before ULD funding	0.000	0.000
NR Funding for Non Delivery of 2020/21 Recurrent Savings	(5.325)	(21.313)
COVID 19 Forecast Position (Surplus) / Deficit £m	(5.325)	(21.313)

This forecast includes assumed Welsh Government funding totaling £117.083m 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 2 £m	Forecast Year-End Position £m
COVID 19 Testing assumed	(0.790)	(3.745)
COVID 19 Tracing assumed	(2.918)	(14.312)
COVID 19 Vaccination assumed	(4.240)	(17.690)
Extended Flu vaccination assumed	0.000	(1.536)
Cleaning Standards assumed	(0.190)	(3.481)
PPE assumed	(1.473)	(6.967)
Continuing Care and Funded Nursing Care assumed	(0.747)	(2.988)
Urgent and Emergency Care - Urgent Primary Care	(0.259)	(1.111)
Urgent and Emergency Care - CAV 24/7	(0.225)	(0.886)
COVID 19 Response - confirmed	(13.098)	(22.618)
COVID 19 Response - assumed	0.000	(27.903)
COVID 19 Recovery - Confirmed	(1.145)	(13.660)
COVID 19: Vaccine Allergy SLA	(0.018)	(0.090)
COVID 19: Long Covid Recovery Pathway	0.000	(0.096)
Sub Total COVID funding confirmed / assumed £m	(25.103)	(117.083)
NR Funding for Non Delivery of 2020/21 Recurrent Savings	(5.325)	(21.313)
Total COVID funding confirmed / assumed £m	(30.428)	(138.396)

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

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

The full year gross COVID forecast has increased in month from £111.149m to £117.083m largely relating to national programmes on TTP and PPE.

The TTP forecast is reflective of the planned increase in tracing as submitted by the Local Authority together with the consequent increase in potential testing requirements. Also included is the cost of LumiraDX tests as provided by shared services previously not charged to the UHB but recognized from month 3.

The increase in the PPE forecast relates to significant price increases in gloves.

Local response forecast costs have also increased relating to CAMHS crisis admissions.

Key Financial Assumptions

The key assumptions are as follows:

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

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

Overarching Planning assumptions for 2021/22

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

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

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

Table 5: Scenario Analysis

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

COVID Local Response

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

- Full year costs of £7.718m relating to the continued use of the independent sector and the extension of the mobile MRI at UHW. Independent sector usage described in the UHB's COVID recovery plan is in addition to this.
- Lakeside wing running and staffing costs. 50 beds are currently open.
- Additional staffing costs relating to the continued use of green zones.
- Revised layout and expansion of critical care
- Increased NCSO costs relating to medicines supply restraints
- Additional partnership working with the 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 WG £100m allocation for 2021/22.

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

- Independent sector and insourcing £6.757m
- Waiting list initiatives £1.214m

- Specialty specific schemes £0.610m
- Therapies £0.448m
- Recruitment of key posts £3.381m
- Hire of 2 mobile theatre units £1.250m

Further recovery bids 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.

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 £4.142m 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 3 £12.873m Green and Amber savings have been

identified against the target which represents a significant step up in identified schemes in month. Further progress will need to be made with a focus on recurrent schemes.

This leaves the UHB with a further £3.127m 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	12.873	(3.127)

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 £8.4m since the start of the year. This largely relates to amounts due from the Welsh Risk Pool in respect of clinical negligence which have increased by £3m since the start of the year.

The value of Trade and other payables has decreased by around £36.7m since the start of the year. This mainly relates to a significant decrease in the levels of trade, capital and NHS creditors compared to the year end.

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 June was £4.875m 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)

8% of the UHB's approved Capital Resource Limit has been expended to date, this is in line with scheme forecasts.

Planned expenditure for the year reflects the latest CRL received from Welsh Government dated 27th May, 2021.

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

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

All other schemes are in line with annual forecast.

AGED WELSH NHS DEBTORS (TABLE M)

At the 30st June 2021, 8 invoices raised by the UHB against other Welsh NHS bodies had been outstanding for more than 17 weeks, two have since been paid. Of the six invoices outstanding two relate to Cwm Taf, two relate to Aneurin Bevan, one to Swansea Bay and one to Velindre. These are all expected to be paid in July .

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 28th July 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 3 months to the end of June is a surplus of £0.124m and the UHB is forecasting a breakeven position at year end on the assumption that £21.3m of non recurrent COVID funding is provided to cover the planning deficit included in the initial draft plan due to slippage on 2020/21 savings plans due to the pandemic.



.....
LEN RICHARDS
CHIEF EXECUTIVE

13th July 2021



.....
CATHERINE PHILLIPS
EXECUTIVE DIRECTOR OF
FINANCE

13th July 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 £'000	Non Recurring £'000	Recurring £'000	FYE of Recurring £'000
1 Underlying Position b/fwd from Previous Year - must agree to M12 MMR (Deficit - Negative Value)	-25,313	0	-25,313	-25,313
2 Planned New Expenditure (Non Covid-19) (Negative Value)	-33,575	-48	-33,527	-33,527
3 Planned Expenditure For Covid-19 (Negative Value)	-117,083	-117,083		
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)	138,396	138,396		
6 Planned Provider Income (Positive Value)	5,075	0	5,075	5,075
7 RRL Profile - phasing only (In Year Effect / Column C must be nil)	0	0	0	0
8 Planned (Finalised) Savings Plan	12,338	6,844	5,494	5,847
9 Planned (Finalised) Net Income Generation	386	220	166	166
10 Planned Profit / (Loss) on Disposal of Assets	0	0	0	0
11 Planned Release of Uncommitted Contingencies & Reserves (Positive Value)	0	0		
12 Covid Expenditure Reductions	0	0		
13 Planning Assumptions still to be finalised at Month 1	3,275	0	3,275	5,938
14 Opening IMTP / Annual Operating Plan	0	28,329	-28,329	-25,313
15 Reversal of Planning Assumptions still to be finalised at Month 1	-3,275	0	-3,275	-5,938
16 Additional In Year & Movement from Planned Release of Previously Committed Contingencies & Reserves (Positive)	0	0		
17 Additional In Year & Movement from Planned Profit / (Loss) on Disposal of Assets	0	0		
18 Underachievement of Month 1 Finalised Income Generation Due to Covid-19 (Negative Value)	0	0		
19 Other Movement in Month 1 Planned & In Year Net Income Generation	56	0	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	0	0	0	-316
22 Additional In Year Identified Savings - Forecast	92	59	34	35
23 Variance to Planned RRL & Other Income	0	0		
24 Additional In Year & Movement in Planned Welsh Government Funding for Covid-19 (Positive Value - additional)	0	0		
25 Additional In Year & Movement in Planned Welsh Government Funding (Non Covid) (Positive Value - additional)	0	0		
26 Additional In Year & Movement Expenditure for Covid-19 (Positive Value - additional/Negative Value - reduction)	0	0		
27 In Year Expenditure Cost Reduction Due To Covid-19 (Positive Value)	4,024	4,024		
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	851	0	851	6,152
32 In Year Operational Pressures in addition to Savings Delivery	-1,749	-1,749		
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	30,663	-30,663	-25,313

	Apr £'000	May £'000	Jun £'000	Jul £'000	Aug £'000	Sep £'000	Oct £'000	Nov £'000	Dec £'000	Jan £'000	Feb £'000	Mar £'000	YTD £'000	In Year Effect £'000
1	-2,109	-2,109	-2,109	-2,109	-2,109	-2,109	-2,109	-2,109	-2,109	-2,109	-2,109	-2,109	-6,328	-25,313
2	-2,704	-2,704	-2,704	-2,704	-2,704	-2,704	-2,704	-2,704	-2,704	-2,704	-2,704	-3,835	-8,111	-33,575
3	-8,806	-7,799	-8,499	-10,883	-10,165	-10,831	-10,565	-10,436	-10,154	-10,026	-9,470	-9,449	-25,104	-117,083
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	4,125	16,501
5	8,806	11,351	10,276	12,659	11,941	12,607	12,341	12,212	11,930	11,802	11,246	11,225	30,432	138,396
6	423	423	423	423	423	423	423	423	423	423	423	423	1,269	5,075
7	464	390	-802	-561	-105	-132	-102	-91	-98	-97	0	1,134	52	0
8	491	545	1,734	1,493	1,037	1,063	1,034	1,023	1,030	1,029	932	929	2,769	12,338
9	13	30	34	35	35	35	34	34	34	34	34	34	77	386
10													0	0
11													0	0
12													0	0
13	273	273	273	273	273	273	273	273	273	273	273	273	819	3,275
14	-1,775	1,775	0	0	0	0	0	0	0	0	0	0	0	0
15	-273	-273	-273	-273	-273	-273	-273	-273	-273	-273	-273	-273	-819	-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	6	6	6	6	6	6	6	6	6	6	56
20	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	0	0	45	5	5	5	5	5	5	5	5	5	45	92
23													0	0
24	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25													0	0
26	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	661	516	970	411	436	310	154	154	154	104	104	54	2,146	4,024
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							109	109	109	159	159	209	0	851
32	-542	-525	-188	-273	-174	-48							-1,255	-1,749
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	-124	0	0	0	0	0	0	0	0	124	0

Cardiff & Vale ULHB

Period : Jun 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
A1	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
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	95	106	106	106	106	106	106	106	254	1,194
4	Medical & Dental	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Nursing & Midwifery Registered	102	83	122	115	128	128	128	128	128	128	128	307	1,444
6	Prof Scientific & Technical	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Additional Clinical Services	30	17	18	24	27	27	27	27	27	27	27	65	307
8	Allied Health Professionals	10	1	6	6	7	7	7	7	7	7	7	17	80
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	241	268	268	268	268	268	268	268	642	3,025
13	Primary Care Contractor (excluding drugs)	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Primary Care - Drugs	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Secondary Care - Drugs	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Provider - Non Pay (Clinical & General Supplies, Rent, Rates, Equipment etc) Exclude PPE - see A7	8	8	132	58	64	64	64	64	64	64	64	148	720
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	58	64	64	64	64	64	64	64	148	720
27	TOTAL TESTING EXPENDITURE	243	183	364	299	332	332	332	332	332	332	332	790	3,745
28	PLANNED TESTING EXPENDITURE (In Opening Plan)	243	183	364	299	332	332	332	332	332	332	332	790	3,745
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	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	2,918	14,312
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	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	2,918	14,312
55	TOTAL TRACING EXPENDITURE	1,016	956	946	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	2,918	14,312
56	PLANNED TRACING EXPENDITURE (In Opening Plan)	1,016	956	946	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	2,918	14,312
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	783	452	452	449	448	449	443	443	443		771	5,132
60	Medical & Dental	11	9	10	0	0	0	0	0	0	0	0	0	0	30	30
61	Nursing & Midwifery Registered	213	340	279	359	189	189	189	189	189	189	189	189	189	833	2,704
62	Prof Scientific & Technical	9	19	7	64	32	32	32	32	32	32	32	32	32	36	357
63	Additional Clinical Services	242	293	227	653	332	332	332	332	332	332	332	332	332	762	4,073
64	Allied Health Professionals	0	0	1	0	0	0	0	0	0	0	0	0	0	1	1
65	Healthcare Scientists	7	2	4	0	0	0	0	0	0	0	0	0	0	14	14
66	Estates & Ancillary	42	31	26	69	47	47	47	47	47	47	47	47	47	98	541
67	Students	0	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	1,927	1,052	1,052	1,049	1,049	1,049	1,044	1,044	1,044		2,545	12,854
69	Primary Care Contractor (excluding drugs)	391	123	69	0	0	0	0	0	0	0	0	0	0	584	584
70	Primary Care - Drugs	0	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	0
72	Provider - Non Pay (Clinical & General Supplies, Rent, Rates, Equipment etc) Exclude PPE - see A7	120	177	250	268	158	736	145	132	132	115	80	80		547	2,394
73	Healthcare Services Provided by Other NHS Bodies	0	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	0
75	Continuing Care and Funded Nursing Care	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
76	Other Private & Voluntary Sector	306	88	170	237	135	135	131	131	131	131	131	131	131	565	1,859
77	Joint Financing and Other (includes Local Authority)	0	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	0
79		0	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	0
81		0	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	505	293	870	277	264	264	246	211	211		1,696	4,836
83	TOTAL MASS COVID-19 VACC EXPENDITURE	1,580	1,344	1,317	2,432	1,345	1,923	1,326	1,312	1,313	1,290	1,255	1,255		4,240	17,690
84	PLANNED MASS COVID-19 VACC EXPENDITURE (In Opening Plan)	1,580	1,344	1,317	2,432	1,345	1,923	1,326	1,312	1,313	1,290	1,255	1,255		4,240	17,690
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	0
88	Medical & Dental	0	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	0
90	Prof Scientific & Technical	0	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	0
92	Allied Health Professionals	0	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	0
94	Estates & Ancillary	0	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	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	0
99	Secondary Care - Drugs	0	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	0
101	Healthcare Services Provided by Other NHS Bodies	0	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	0
103	Continuing Care and Funded Nursing Care	0	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	0
105	Joint Financing and Other (includes Local Authority)	0	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	0
107		0	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	0
109		0	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	3	3	3	3	3	3	3	3	3		14	43
116	Medical & Dental	0	0	39	39	39	39	39	39	39	39	39	39		39	390
117	Nursing & Midwifery Registered	0	245	141	141	141	141	141	141	141	141	141	141		386	1,656
118	Prof Scientific & Technical	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
119	Additional Clinical Services	0	219	117	101	96	94	94	94	94	94	94	94		336	1,189
120	Allied Health Professionals	0	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	0
122	Estates & Ancillary	0	37	80	35	35	44	35	35	45	36	35	44		116	460
123	Students	0	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	319	314	321	312	312	322	313	312	321		892	3,738
125	Primary Care Contractor (excluding drugs)	0	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	0
127	Secondary Care - Drugs	0	13	5	5	5	5	5	5	5	5	5	5		19	68
128	Provider - Non Pay (Clinical & General Supplies, Rent, Rates, Equipment etc) Exclude PPE - see A7	0	131	35	51	50	52	55	55	58	59	35	35		166	617
129	Provider - Non Pay (Decommissioning Costs)	0	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	0
131	Non Healthcare Services Provided by Other NHS Bodies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
132	Continuing Care and Funded Nursing Care	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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	57	56	57	60	61	64	65	40	40	185	685	
141	TOTAL FIELD HOSPITAL / SURGE EXPENDITURE	0	656	421	376	370	379	372	373	386	377	362	361	1,077	4,423	
142	PLANNED FIELD HOSPITAL / SURGE EXPENDITURE (In Opening Plan)	0	656	421	376	370	379	372	373	386	377	362	361	1,077	4,423	
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	321	366	372	372	372	372	372	372	372	190	3,481	
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	321	366	372	372	372	372	372	372	372	190	3,481	
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	0	0	0	0	0	0	0	0	0	0	
159	Healthcare Services Provided by Other NHS Bodies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
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	0	0	0	0	0	0	0	0	0	0	
169	TOTAL CLEANING STANDARDS EXPENDITURE	155	(48)	83	321	366	372	372	372	372	372	372	372	190	3,481	
170	PLANNED CLEANING STANDARDS EXPENDITURE (In Opening Plan)	155	(48)	83	321	366	372	372	372	372	372	372	372	190	3,481	
171	MOVEMENT FROM OPENING PLANNED CLEANING STANDARDS EXPENDITURE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

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	166	166	167	153	153	153	153	153	153	472	1,888
174	Medical & Dental	790	831	726	1,180	1,129	1,123	1,124	1,119	1,120	1,121	1,128	1,128	2,347	12,522
175	Nursing & Midwifery Registered	1,183	607	701	907	907	888	848	849	849	839	839	839	2,490	10,257
176	Prof Scientific & Technical	52	53	46	50	59	59	59	59	59	59	59	59	152	675
177	Additional Clinical Services	524	423	460	383	362	351	337	337	345	345	345	345	1,407	4,556
178	Allied Health Professionals	222	31	79	69	85	98	101	98	110	113	110	110	332	1,224
179	Healthcare Scientists	1	1	1	1	1	1	1	1	1	1	1	1	3	14
180	Estates & Ancillary	205	80	(13)	98	99	115	98	99	116	98	99	114	271	1,205
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	2,853	2,808	2,803	2,721	2,715	2,753	2,730	2,734	2,750	7,527	32,395
187	Primary Care Contractor (excluding drugs)	315	233	(491)	28	37	27	27	27	37	27	27	27	57	323
188	Primary Care Contractor (excluding drugs) - Costs as a result of lost GDS Income	0	0	773	212	201	190	179	168	157	146	146	146	773	2,317
189	Primary Care - Drugs	337	289	165	88	88	88	88	88	88	88	88	88	790	1,586
190	Secondary Care - Drugs	57	45	43	50	50	50	50	50	50	50	49	49	146	592
191	Provider - Non Pay (Clinical & General Supplies, Rent, Rates, Equipment etc) Exclude PPE - see separate line	462	391	890	690	654	664	677	664	663	677	660	679	1,743	7,771
192	Provider - Non Pay - PPE	379	373	721	612	611	610	611	611	610	611	611	610	1,473	6,967
193	Healthcare Services Provided by Other NHS Bodies	111	56	9	68	68	68	68	68	68	68	68	68	175	792
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	0	0	0	0	0	0	0	0	0	0
197	Continuing Care and Funded Nursing Care	249	249	249	249	249	249	249	249	249	249	249	249	747	2,988
198	Other Private & Voluntary Sector	569	655	782	573	952	952	877	877	877	877	408	408	2,007	8,807
199	Other Private & Voluntary Sector - Private Hospital Providers	200	183	67	768	768	768	768	768	768	768	768	768	450	7,359
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		0	0	0	0	0	0	0	0	0	0	0	0	0	0
206	Sub total Other C-19 Non Pay	2,699	2,509	3,153	3,337	3,678	3,666	3,593	3,570	3,567	3,561	3,075	3,093	8,361	39,501
207	TOTAL OTHER C-19 EXPENDITURE	5,812	4,707	5,368	6,190	6,486	6,469	6,315	6,285	6,320	6,291	5,809	5,843	15,888	71,896
208	PLANNED OTHER C-19 EXPENDITURE (In Opening Plan)	5,812	4,707	5,368	6,190	6,486	6,469	6,315	6,285	6,320	6,291	5,809	5,843	15,888	71,896
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	8,806	7,799	8,499	10,883	10,165	10,831	10,565	10,436	10,154	10,026	9,470	9,449	25,104	117,083
211	PLANNED ADDITIONAL EXPENDITURE DUE TO COVID (In Opening Plan)	8,806	7,799	8,499	10,883	10,165	10,831	10,565	10,436	10,154	10,026	9,470	9,449	25,104	117,083
212	MOVEMENT FROM OPENING PLANNED ADDITIONAL COVID EXPENDITURE	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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

C - In Year Operational Expenditure Cost Reduction Due To C19

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

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

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

E - Additional Welsh Government Funding for C19

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

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

Period : Jun 21

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	Budget/Plan	8	8	21	21	21	21	21	21	21	21	21	38	227		227	0			
2	Nursing Care	Actual/F'cast	8	8	21	21	21	21	21	21	21	21	21	38	227	16.61%	227	0	127	100	100
3		Variance	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	80	80	100.00%	80	0	80	0	0
6		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0	0			
7	Medicines Management	Budget/Plan	14	16	17	19	19	19	34	34	34	34	34	47	310		207	103			
8	(Primary & Secondary Care)	Actual/F'cast	14	16	17	19	19	19	34	34	34	34	34	47	310	15.25%	207	103	40	270	270
9		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0	0			
10	Non Pay	Budget/Plan	313	342	1,372	1,307	842	879	843	832	839	839	742	739	2,027	9,888		8,596	1,292		
11		Actual/F'cast	313	342	1,417	1,312	847	884	848	837	844	844	747	744	2,072	9,980	20.76%	8,688	1,292	5,314	4,666
12		Variance	0	0	45	5	5	5	5	5	5	5	5	5	45	92	2.22%	92	0		
13	Pay	Budget/Plan	155	179	243	145	155	144	136	136	136	135	135	135	577	1,833		1,818	15		
14		Actual/F'cast	155	179	243	145	155	144	136	136	136	135	135	135	577	1,833	31.49%	1,818	15	1,341	492
15		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0	0			
16	Primary Care	Budget/Plan	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0		
17		Actual/F'cast	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0	0	0
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	1,493	1,037	1,063	1,034	1,023	1,030	1,029	932	929	2,769	12,338		10,928	1,411		
20		Actual/F'cast	491	545	1,779	1,498	1,042	1,068	1,039	1,028	1,035	1,034	937	934	2,814	12,430	22.64%	11,020	1,411	6,902	5,528
21		Variance	0	0	45	5	5	5	5	5	5	5	5	5	45	92	1.62%	92	0		
22	Variance in month		0.00%	0.00%	2.60%	0.35%	0.51%	0.49%	0.51%	0.51%	0.51%	0.51%	0.56%	0.57%	1.62%						
23	In month achievement against FY forecast		3.95%	4.39%	14.31%	12.05%	8.38%	8.60%	8.36%	8.27%	8.33%	8.32%	7.54%	7.51%							

Table C1- Savings Schemes Pay Analysis

		Month	1	2	3	4	5	6	7	8	9	10	11	12	Total YTD	Full-year forecast	YTD as %age of FY	Assessment		Full In-Year forecast		Full-Year Effect of Recurring Savings £'000
			Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar			YTD variance as %age of YTD Budget/Plan	Green £'000	Amber £'000	non recurring £'000	recurring £'000	
			£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000								
1	Changes in Staffing Establishment	Budget/Plan	107	113	125	61	57	57	58	58	58	58	58	58	344	870		855	15			
2		Actual/F'cast	107	113	125	61	57	57	58	58	58	58	58	58	344	870	39.56%	855	15	662	209	209
3		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0	0			
4	Variable Pay	Budget/Plan	29	44	67	42	55	45	43	43	43	42	42	42	139	534		534	0			
5		Actual/F'cast	29	44	67	42	55	45	43	43	43	42	42	42	139	534	26.03%	534	0	311	223	223
6		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0	0			
7	Locum	Budget/Plan	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
8		Actual/F'cast	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0
9		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
10	Agency / Locum paid at a premium	Budget/Plan	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
11		Actual/F'cast	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0
12		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
13	Changes in Bank Staff	Budget/Plan	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
14		Actual/F'cast	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0
15		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
16	Other (Please Specify)	Budget/Plan	19	23	52	42	42	42	35	35	35	34	34	34	94	428		428	0			
17		Actual/F'cast	19	23	52	42	42	42	35	35	35	34	34	34	94	428	21.88%	428	0	368	60	60
18		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0	0			
19	Total	Budget/Plan	155	179	243	145	155	144	136	136	136	135	135	135	577	1,833		1,818	15			
20		Actual/F'cast	155	179	243	145	155	144	136	136	136	135	135	135	577	1,833	31.49%	1,818	15	1,341	492	492
21		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0	0			

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

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

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[illegible]

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 Jun 21 £'000	Forecast Closing Balance End of Mar 22 £'000
Non-Current Assets			
1 Property, plant and equipment	742,355	757,610	742,500
2 Intangible assets	2,238	2,053	2,053
3 Trade and other receivables	6,649	24,231	6,649
4 Other financial assets			
5 Non-Current Assets sub total	751,242	783,894	751,202
Current Assets			
6 Inventories	16,684	17,456	16,684
7 Trade and other receivables	190,014	180,866	190,014
8 Other financial assets			
9 Cash and cash equivalents	3,637	4,875	566
10 Non-current assets classified as held for sale			
11 Current Assets sub total	210,335	203,197	207,264
12 TOTAL ASSETS	961,577	987,091	958,466
Current Liabilities			
13 Trade and other payables	219,106	182,517	219,106
14 Borrowings (Trust Only)			
15 Other financial liabilities			
16 Provisions	133,674	126,156	126,156
17 Current Liabilities sub total	352,780	308,673	345,262
18 NET ASSETS LESS CURRENT LIABILITIES	608,797	678,418	613,204
Non-Current Liabilities			
19 Trade and other payables	8,126	8,043	8,126
20 Borrowings (Trust Only)			
21 Other financial liabilities			
22 Provisions	10,514	21,286	21,286
23 Non-Current Liabilities sub total	18,640	29,329	29,412
24 TOTAL ASSETS EMPLOYED	590,157	649,089	583,792
FINANCED BY: Taxpayers' Equity			
25 General Fund	479,113	516,478	451,181
26 Revaluation Reserve	111,044	132,611	132,611
27 PDC (Trust only)			
28 Retained earnings (Trust Only)			
29 Other reserve			
30 Total Taxpayers' Equity	590,157	649,089	583,792

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

	£'000
ANALYSIS OF WELSH NHS RECEIVABLES (current month)	
41 Welsh NHS Receivables Aged 0 - 10 weeks	7,428
42 Welsh NHS Receivables Aged 11 - 16 weeks	26
43 Welsh NHS Receivables Aged 17 weeks and over	0

	£'000	£'000	£'000
ANALYSIS OF TRADE & OTHER PAYABLES (opening, current & closing)			
44 Capital	22,153	8,098	22,153
45 Revenue	205,079	182,462	205,079
ANALYSIS OF CASH (opening, current & closing)			
46 Capital	1,866	(5,357)	(4,484)
47 Revenue	1,771	10,232	5,050