

# Public Finance Committee

Wed 23 March 2022, 14:00 - 15:00

Via Teams

## Agenda

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

0 min

 1.0 Agenda 23 March 2022 Finance Committee.pdf (1 pages)

**1.1. Welcome & Introductions**

*Rhian Thomas*

**1.2. Apologies for Absence**

*Rhian Thomas*

**1.3. Declarations of Interest**

*Rhian Thomas*

**1.4. Minutes of the Committee Meeting held on 16th February 2022**

*Rhian Thomas*

 1.4 Public Finance Committee Minutes February 16 2022.pdf (7 pages)

**1.5. Action Log**

*Rhian Thomas*

 1.5. Action Log For 23 March 2022 Finance Committee Meeting.pdf (1 pages)

**1.6. Chairs Action taken since last meeting**

*Rhian Thomas*

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

0 min

**2.1. Financial Performance Month 11**

*Christopher Lewis*

 2.1 Finance Position Report for Month 11.pdf (20 pages)

**2.2. Finance Risk Register 2021/22**

*Hywel Pullen*

 2.2a Finance Risk Register 2021-22 March 2022.pdf (2 pages)



 2.2b Finance Risk Register 2021-22 March 2022.pdf (5 pages)

14:00 - 14:00 **3. Items for Noting and Information**

0 min

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03/16/2022 11:22:45

### 3.1. Month 11 Financial Monitoring Returns

-  3.1a CV Financial Monitoring Returns 2021-22 - Month 11.pdf (12 pages)
-  3.1b 2021\_22 MMR Template Cardiff & Vale UHB Month 11.pdf (10 pages)

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14:00 - 14:00  
0 min

### 4. Items to bring to the attention of the Board

*Rhian Thomas*

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14:00 - 14:00  
0 min

### 5. Date and time of next Meeting

*Wednesday 27th April 2022 at 2.00pm, Virtual Meeting via Teams*

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03/16/2022 11:22:45

**AGENDA**  
**PUBLIC FINANCE COMMITTEE**  
**23<sup>rd</sup> March 2022 at 2.00pm**  
**Virtual Meeting via Teams**

<b>1.</b>	<b>Preliminaries</b>	
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 16 <sup>th</sup> February 2022	Rhian Thomas
1.5	Action Log	Rhian Thomas
1.6	Chairs Action taken since last meeting	Rhian Thomas
<b>2.</b>	<b>Items for Review and Assurance</b>	
2.1	Financial Performance Month 11	Chris Lewis
2.2	Finance Risk Register 2021/22	Hywel Pullen
<b>3</b>	<b>Items for Noting and Information</b>	
3.1	Month 11 Financial Monitoring Returns	
<b>4.</b>	<b>Items to bring to the attention of the Board</b>	Rhian Thomas
<b>5.</b>	<b>Date and time of next Meeting</b>	
	Wednesday 27 <sup>th</sup> April 2022 at 2.00pm, <b>Virtual Meeting via Teams</b>	

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**UNCONFIRMED MINUTES OF THE MEETING OF THE FINANCE COMMITTEE  
HELD ON 24<sup>th</sup> FEBRUARY 2021  
VIRTUAL MEETING via TEAMS**

**Present:**

Dr Rhian Thomas	RT	Chair, Independent Member – Capital and Estates
John Union	JU	Independent Member – Finance
Charles Janczewski	CJ	Board Chair
Abigail Harris	AH	Executive Director of Strategic Planning
Caroline Bird	CB	Acting Chief Operating Officer
Catherine Phillips	CP	Executive Director of Finance
Chris Lewis	CL	Deputy Director of Finance
Hywel Pullen	HP	Interim Deputy Director of Finance (Strategy)
Nicola Foreman	NF	Director of Corporate Governance
Marie Davies	MD	Deputy Director of Planning
Robert Mahoney	RM	Interim Deputy Director of Finance (Operational)
Suzanne Rankin	SR	Chief Executive
Stuart Walker	SW	Medical Director

**Secretariat:**

Paul Emmerson	PE	Senior Finance Manager
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**Apologies:**

David Edwards	DE	Independent Member – Information Communication & Technology
Rachel Gidman	RG	Executive Director of People and Culture
Ruth Walker	RW	Executive Nurse Director

<b>FC 22/02/001</b>	<b>WELCOME AND INTRODUCTIONS</b>  The Chair welcomed everyone to the meeting.	<b>ACTION</b>
<b>FC 22/02/002</b>	<b>APOLOGIES FOR ABSENCE</b>  Apologies for absence were noted.	
<b>FC 22/02/003</b>	<b>DECLARATIONS OF INTEREST</b>  The Chair invited members to declare any interests in proceedings on the Agenda. None were declared.	

<b>FC 22/02/004</b>	<b>MINUTES OF THE COMMITTEE MEETING HELD ON 26<sup>th</sup> JANUARY 2022</b>  The minutes of the meeting held on 26 <sup>th</sup> January 2022 were reviewed and confirmed to be an accurate record.  <b>Resolved – that:</b>  The minutes of the meeting held on 26 <sup>th</sup> January 2022 were approved by the Committee as an accurate record.	
<b>FC 22/02/005</b>	<b>ACTION LOG FOLLOWING THE LAST MEETING</b>  There were no outstanding actions.	
<b>FC 22/02/006</b>	<b>CHAIRS ACTION SINCE THE LAST MEETING</b>  There had been no Chairs action taken since the last meeting.	
<b>FC 22/02/007</b>	<b>FINANCIAL PERFORMANCE MONTH 10</b>  The Deputy Director of Finance summarised the key points within the Month 10 Finance Report.  At month 10, the UHB reported an underspend of £0.406m against its plan. During the 10 months to the end of January the UHB incurred gross expenditure of £83.823m relating to the management of COVID 19, which was assumed to be offset by Welsh Government COVID 19 funding leaving an operating surplus of £0.406m.  The full year gross COVID forecast moved marginally by £0.023m in the month as the result of additional funding being made available for Covid 19 – Support at HMP Cardiff.  The Executive Director opinion was outlined as follows:  The reported financial position for the 10 months to the end of January was an increase of £0.204m on the surplus reported at month 9.  Further progress was required on recurrent saving schemes with a further £4.492m savings to be identified in order to maintain the underlying financial position. This had not improved significantly over the last 2-3 months and was a key financial risk that needs to be managed.  Plans to utilise reduced reductions in planned Expenditure were well developed.  The key risk faced was the full utilisation of resources made available to support services during the pandemic where workforce is the key constraint.  Moving onto the Finance Dashboard it was highlighted that there were two areas flagged as red, being the delivery of the recurrent £12.000m 1.5% target,	

	<p>where there was a £4.5m shortfall which in turn adversely impacted on the carried forward underlying deficit.</p> <p>The UHB Chair (CJ), queried the prospects of making progress on the shortfall in recurrent savings in 2022/23 given that the UHB has not yet met its recurrent savings in 2021/22. In reply, the Deputy Director of Finance indicated that the UHB needed to collapse Covid response costs before it could increase its focus on progressing some of the high value opportunities which would then be open to the UHB to pursue. In this context releasing recurrent savings remained a considerable challenge.</p> <p>Table 5 illustrated that the UHB had a operational surplus of £0.406m at Month 10. This was comprised of an in month and a cumulative underspend on income and pay which was broadly offset by overspend on non pay.</p> <p>The Finance Committee Chair (RT) asked if work to manage the £0.660m shortfall on catering income was in progress and in reply the Deputy Director of Finance indicated that income was expected to recover as footfall across sites increased, however the pace of recovery was uncertain. In respect of a further query, it was noted that that some of the costs of both accommodation and catering were fixed when the service was maintained regardless of the level of that service.</p> <p>The pay position at month 10 was an operational underspend of £8.6m and the additional gross COVID 19 pay expenditure was nearly £40m. There was an operational overspend of £9.700m on non-pay budgets which was offset by the reported underspends against pay and income budgets.</p> <p>The forecast gross COVID 19 expenditure for the year was £119m and spending of £84m had been incurred at month 10. This was supported by additional Welsh Government funding.</p> <p>Picking up on Welsh Government funding for Covid 19, the Executive Director of Finance detailed that the total forecast funding for COVID 19 was £140.333m, which matched the forecast gross costs together with the £21.313m of support for the planning deficit.</p> <p>Referring to the profile of Covid Recovery expenditure the Finance Committee Chair (RT) noted that a relatively large proportion of the annual expenditure was forecast to be incurred in the final 2 months of the year. The Interim Chief Operating Officer confirmed that a number of the schemes were back loaded to the end of the year and whilst this represented a challenge the UHB was taking all reasonable steps to use the resource which was available.</p> <p>At month 10, the full year forecast reductions in planned expenditure were £7.4m which was an increase of £0.3m on the month 9 forecast. Plans to utilise this resource were well progressed with an oversight from the UHB's Management Executive.</p> <p>Delegated performance was relatively stable in month, although it was noted that performance varied between Clinical Boards.</p>	
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The UHB was confident that the £16m savings target would be broadly achieved this year, however, as previously noted further progress needed to be made on recurrent schemes as the forecast year end underlying deficit of £25.3m would increase to £29.7m if the current gap against the recurrent savings target did not improve.

Moving on the Committee was informed that the UHB was expecting cash support from Welsh Government in respect of resource limit only allocations from previous years where the associated cash outlay was now materialising.

The UHB's public sector payment compliance performance was 93.5% at the end of January which was slightly below the target of 95%.

At month 10, the UHB had an approved Capital Resource Limit (CRL) of circa £59.2m and cumulative expenditure of £15.8m was reported against this. Since the report was written, the capital resource limit had increased by a further £4.4m due to a bid to Welsh Government for additional expenditure that the UHB expected to deliver this financial year, mainly around medical and IT equipment. The Committee was advised that of the updated CRL which was £63.4m at the time of the meeting, orders raised to date were 74% of the revised Limit.

In conclusion, the Committee was informed that the key risks were; the further progress required to find another £4.4m recurrent schemes in order to maintain the underlying position; the management of risks to achieve a break even position, including the full utilization of resources that were allocated to the UHB; and the management of capital so that a broadly balanced position against the capital resource limit was reached at year end.

The UHB Chair (CJ) referred to the non recurrent funding provided to the UHB to support the underlying deficit in 2021/22 and queried whether support had been provided on a recurrent basis to other Health Boards across Wales. In reply, the Deputy Director of Finance indicated that one Health Board had been provided with non recurrent structural funding for a three year period, however, it was thought that a number of other Health Boards were in a similar position to the UHB, with no confirmation of the continuation of Welsh Government support to cover underlying deficits. The UHB Chair (CJ) indicated that further clarification on the likelihood of continuing support for the underlying deficit would be pursued through the Chairs Group with Welsh Government.

The independent Member (Finance) asked for clarification on the planning and lead times required for exiting from the Covid expenditure programmes such as testing, tracing and vaccination. In response the Deputy Director of Finance indicated that the UHB was expecting coverage for national programmes such as testing, tracing and vaccination in line with Welsh Government planning guidance. However, withdrawal from local response costs would need to be managed by the UHB and this was a risk and would be a challenge in 2022/23. The Interim Chief Operating Officer added that the

	<p>UHB had worked through the detail of actions required to collapse the Covid response costs with Clinical Boards and Corporate teams and confirmed that the bed base was the largest component in determining the additional response cost incurred by the UHB.</p> <p>The UHB Chair (CJ) acknowledged the work of UHB Officers in steering the UHB through what was an exceptional year in respect of the continuing demand of managing the impact of Covid.</p> <p><b>Resolved – that:</b></p> <p>The Finance Committee <b>noted</b> the reported underspend of £0.406m at month 10;</p> <p>The Finance Committee <b>noted</b> the gross month 10 financial impact of COVID 19 which was assessed at £83.823m and that this was matched with anticipated income;</p> <p>The Finance Committee <b>noted</b> the forecast breakeven which is consistent with the financial plan submitted to Welsh Government on 30th June and assumes additional funding of £140.333m to manage the impact of COVID 19 in 2021/22, including confirmed funding of £21.313m in respect of the 2020/21 recurrent savings shortfall;</p> <p>The Finance Committee <b>noted</b> that COVID 19 reductions in planned care expenditure can be used to to mitigate financial risks in the plan and support system resilience;</p> <p>The Finance Committee <b>noted</b> that following a request from Welsh Government that the UHB has identified the additional working cash required in 2021/22 to satisfy the cash outlay that is expected to be incurred in respect of resource only funding adjustments confirmed by Welsh Government in previous years.</p> <p>The Finance Committee <b>noted</b> the 2021/22 brought forward Underlying Deficit was £25.3m and that the forecast carry forward of £25.3m into 2022/23 is dependent upon delivery of the £12m recurrent savings target which required the identification of a further £4.4m savings schemes.</p> <p>The Finance Committee <b>noted</b> the UHB is forecasting a breakeven position at the year end in line with the submitted annual financial plan. In order to achieve this the key risk that needs to be managed is to utilise the resources that have been allocated to the UHB;</p> <p>The Finance Committee <b>noted</b> that the UHB is forecasting a broadly balanced position against its capital resource limit at year end and will need to continually monitor the position so that progress can be pro-actively managed to achieve this.</p>	
<p><b>FC</b> <b>22/02/008</b></p>	<p><b>FINANCE RISK REGISTER</b></p>	



	<p>The Interim Deputy Director of Finance presented the 2021/22 Finance Risk Register to the Committee.</p> <p>The following risks identified on the 2021/22 Risk Register remained categorized as extreme risks (Red):</p> <ul style="list-style-type: none"> <li>• Maintaining the underlying deficit of £25.3m on line with the draft annual plan;</li> <li>• Delivery of the recurrent element of the CIP (£12.0m).</li> </ul> <p>The Committee was advised that the red rated risks had already been discussed as part of the previous agenda item.</p> <p><b>Resolved – that:</b></p> <p>The Finance Committee <b>noted</b> the risks highlighted within the 2021/22 risk register.</p>	
<p><b>FC</b> <b>22/02/009</b></p>	<p><b>FINANCE COMMITTEE – TERMS OF REFERENCE</b></p> <p>The Director of Corporate Governance indicated that the Finance Committee Terms of Reference (TOR) were reviewed earlier in the year to capture additional responsibilities in respect of monitoring the capital programme. The Committee advised that further changes were highlighted and referred to the changes in respect of the publication of papers. The Committee was asked to review and consider the changes to the TOR.</p> <p><b>Resolved – that:</b></p> <p>The Finance Committee <b>reviewed</b> the changes to the Terms of Reference as highlighted.</p> <p>The Finance Committee <b>ratified</b> the changes to the Terms of Reference.</p> <p>The Finance Committee <b>recommended</b> approval of the amended Terms of Reference to the Board at the Board Meeting on 31<sup>st</sup> March 2022.</p>	
<p><b>FC</b> <b>22/02/010</b></p>	<p><b>FINANCE COMMITTEE – ANNUAL WORKPLAN</b></p> <p>The 2022/23 Workplan for the Finance Committee was introduced by the Director of Corporate Governance to provide members of the Finance Committee with the opportunity to review the Work Plan for 2022/23 prior to presentation to the Board for approval.</p> <p><b>Resolved – that:</b></p> <p>The Finance Committee <b>reviewed</b> and <b>ratified</b> the 2022/23 Work Plan;</p>	

	The Finance Committee <b>recommended</b> approval of the workplan to the Board.	
<b>FC 22/02/011</b>	<b>FINANCE COMMITTEE – ANNUAL REPORT</b>  A paper summarising how the Finance Committee has met its Terms of Reference during the financial year was introduced by the Director of Corporate Governance.  The Finance Committee considered and agreed the report subject to an update to the attendance figures.  <b>Resolved – that:</b>  The Finance Committee <b>recommended</b> the report to the Board for <b>approval</b> subject to an amendment to reflect updated attendance figures.	
<b>FC 21/02/012</b>	<b>MONTH 9 FINANCIAL MONITORING RETURNS</b>  These were noted for information.	
<b>FC 21/02/013</b>	<b>ITEMS TO BRING TO THE ATTENTION OF THE BOARD</b>  There were no items to bring to the attention of the Board.	
<b>FC 21/02/014</b>	<b>DATE OF THE NEXT MEETING OF THE COMMITTEE</b>  <b>Wednesday 23<sup>rd</sup> March 2022 2.00pm; Virtual Meeting via Teams</b>	

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## FINANCE COMMITTEE – PUBLIC MEETING

### ACTION LOG

MINUTE	DATE	SUBJECT	AGREED ACTION	ACTIONED TO	STATUS
			No Outstanding Actions		

Emmerson, Paul  
03/16/2022 11:22:45

Report Title:	Finance Report for the Period Ended 28th February 2022			Agenda Item no.	2.1	
Meeting:	Finance Committee	Public	x	Meeting Date:	23rd March 2022	
		Private				
Status <i>(please tick one only):</i>	Assurance	X	Approval		Information	
Lead Executive:	Executive Director of Finance					
Report Author (Title):	Deputy Director of Finance					

## Main Report

### Background and current situation:

The Health Board agreed and submitted a draft financial plan to Welsh Government at the end of March 2021 which focused on delivering in-year financial stability and maintaining the current level of underlying deficit. The draft plan included a planned deficit of £21.3m in 2021/22 and if delivered ensured that the underlying position is stabilised and does not deteriorate. Following submission of the draft plan, Welsh Government issued updated planning guidance and asked the UHB to assume non recurrent COVID funding to cover the initial planning deficit of £21.3m caused by COVID impacting on the delivery of 2020/21 savings plans. The UHB is now planning for a break-even year end position on this basis and the finalised financial plan was submitted to Welsh Government on the 30th June 2021.

A summary of the core financial plan submitted is provided in Table 1.

**Table 1: 2021/22 Core Draft plan**

	2021/22 Plan £m	2022/23 Plan £m
Prior Year Plan	(4.0)	(21.3)
Adjustment for non recurrent items in previous year (note 1)	(21.3)	(4.0)
<b>b/f underlying deficit</b>	<b>(25.3)</b>	<b>(25.3)</b>
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	
<b>Planned Surplus/(Deficit) 2021/22</b>	<b>(21.3)</b>	
Non Recurrent COVID Funding to cover slippage in 2020/21 Recurrent saving schemes	21.3	
<b>Updated Core Draft Financial Plan 2021/22 £m</b>	<b>0.0</b>	

In addition to the core financial plan of the Health Board summarized in 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 the UHB has confirmed and anticipated additional funding to fully cover these costs.

At month 11, the UHB is reporting an underspend of £0.287m against this plan. During the 11 months to the end of February the UHB incurred gross expenditure of £94.957m relating to the management of COVID 19, which is assumed to be offset by Welsh Government COVID 19 funding leaving an operating surplus of £0.287m.

The full year gross COVID forecast moved by £0.355m in the month from £119.020m at month 10 to £119.375m at month 11, as the result of additional funding being made available for Community Pharmacy, ICF Children With Complex Needs and the Antiviral Service. The additional funding was

partly offset by a reduction in the funding for the extended flu campaign where final funding is now confirmed.

## Assessment and Risk Implications

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

**Table 2: Finance Dashboard @ February 2022**

Measure	STATUS REPORT				
	February 2021	Rating	Latest Trend	Target	Time Period
Deliver 2021/22 Draft Financial Plan	Forecast year-end breakeven at month 11. £0.287m operational surplus at month 11.	G	9	Deliver 2021/22 Planned Breakeven	M11 2021-22
Remain within capital resource limits.	Expenditure at the end of February was £24.248m against a plan of £30.047m.	G	9	Approved planned expenditure £59.239m	M11 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	M11 2021-22
Delivery of recurrent £12.000m 1.5% target	£7.576m forecast at month 11.	R	9	£12.000m	M11 2021-22
Delivery of £4m non recurrent target	£7.676m identified at month 11.	G	9	£4.000m	M11 2021-22
Creditor payments compliance 30 day Non NHS	Cumulative 93.3% at the end of February.	R	↓	95% of invoices paid within 30 days	M11 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	M11 2021-22
Maintain Positive Cash Balance	Cash balance = £1.136m	G	9	To Maintain Positive Cash Balance	End of February 2022

## Month 11 Cumulative Financial Position

The Welsh Government monthly financial monitoring returns continue to capture and monitor costs due to COVID 19 that are over and above LHB core plans. The financial position reported to Welsh Government for month 11 is a surplus of £0.287m and this is summarised in Table 3.

**Table 3: Month 11 Financial Position 2021/22**

	Cumulative Month 11 £m	Forecast Year-End Position £m
COVID 19 Additional Expenditure	94.957	119.375
Welsh Government COVID funding received / assumed	(94.957)	(119.375)
<b>Gross COVID 19 Forecast Position (Surplus) / Deficit £m</b>	0.000	0.000
<b>COVID FUNDING for Deficit due to non delivery of 2020/21 recurrent Savings</b>	(19.525)	(21.313)
Operational position (Surplus) / Deficit	19.238	21.313
<b>Financial Position £m (Surplus) / Deficit £m</b>	<b>(0.287)</b>	<b>0.000</b>

The month 11 surplus of £0.287m reflects the operational performance of the UHB with all COVID costs funded.

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

The UHB is focusing on plans to full utilise resources made available to support services during the pandemic, recognizing that workforce is the key constraint.

The additional COVID 19 expenditure in the year to month 11 was £94.957m with full year forecast costs totalling £119.375m.

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 11 2021/22**

	Month 11
	£m
COVID 19 Testing	(2.629)
COVID 19 Tracing	(11.769)
COVID 19 Vaccination including COVID Vaccine Allergy SLA	(11.942)
Extended Flu vaccination	(1.257)
Cleaning Standards	(0.769)
PPE	(4.685)
Continuing Care and Funded Nursing Care	(2.311)
Urgent and Emergency Care	(1.828)
COVID 19 Local Response	(42.103)
COVID 19 Recovery	(15.819)
COVID 19: Adferiad Programme - Long Covid Recovery	(0.670)
Covid 19: Pay Increase	(0.681)
COVID 19: Recovery Of NHS Bonus Accrual	1.755
COVID 19: Same Day Emergency Care	(0.249)
<b>Sub Total COVID funding confirmed/assumed £m</b>	<b>(94.957)</b>
<b>NR Funding for Non Delivery of 2020/21 Recurrent Savings</b>	<b>(19.525)</b>
<b>Total COVID funding confirmed/assumed £m</b>	<b>(114.482)</b>

The UHB has a small operational surplus of £0.287m at Month 11 and Table 5 analyses the reported position between income, pay and non pay.

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**Table 5: Summary Financial Position for the period ended 28<sup>th</sup> February 2022**

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
<b>In Month</b>									
Income	(120.823)	(131.440)	0.433		0.433	(0.433)		0.085	0.085
Pay	59.234	63.358	5.030	(0.150)	4.880	(5.030)		(0.756)	(0.756)
Non Pay	74.809	81.420	5.671	(0.659)	5.012	(5.671)		0.789	0.789
Sub Total £m	13.218	13.339	11.134	(0.809)	10.325	(11.134)	0.000	0.118	0.118
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	13.218	13.339	11.134	(0.809)	10.325	(12.909)	1.775	0.118	0.118
<b>Cumulative</b>									
Income	(819.488)	(911.431)	4.430		4.430	(4.430)		(1.416)	(1.416)
Pay	660.311	694.020	44.903	(1.832)	43.071	(44.903)		(9.362)	(9.362)
Non Pay	771.197	829.144	45.624	(5.503)	40.121	(45.624)		10.490	10.490
Sub Total £m	612.021	611.733	94.957	(7.335)	87.622	(94.957)	0.000	(0.287)	(0.287)
COVID funding due to non delivery of 2020/21 recurrent Savings	0.000					(19.525)	19.525	0.000	0.000
Variance to Plan £m	612.021	611.733	94.957	(7.335)	87.622	(114.482)	19.525	(0.287)	(0.287)

## Income

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

**Table 6: Income Variance @ February 2022**

	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
<b>In Month</b>						
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)	(0.014)	(0.014)
Education & Training	0.000	0.000	0.000	0.000	0.018	0.018
Injury Cost Recovery Scheme (CRU) Income	0.000	0.000	0.000	0.000	0.031	0.031
NHS Patient Related Income	0.039	0.000	0.039	(0.039)	(0.176)	(0.176)
Other Operating Income	0.261	0.000	0.261	(0.261)	0.172	0.172
Overseas Patient Income	0.005	0.000	0.005	(0.005)	0.001	0.001
Private Patient Income	0.074	0.000	0.074	(0.074)	0.017	0.017
Research & Development	0.000	0.000	0.000	0.000	0.036	0.036
Variance to Plan £m	0.433	0.000	0.433	(0.433)	0.085	0.085
<b>Cumulative</b>						
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	0.715	0.000	0.715	(0.715)	(0.079)	(0.079)
Education & Training	0.000	0.000	0.000	0.000	(0.011)	(0.011)
Injury Cost Recovery Scheme (CRU) Income	0.000	0.000	0.000	0.000	0.086	0.086
NHS Patient Related Income	(0.003)	0.000	(0.003)	0.003	(1.804)	(1.804)
Other Operating Income	3.102	0.000	3.102	(3.102)	0.282	0.282
Overseas Patient Income	0.038	0.000	0.038	(0.038)	(0.027)	(0.027)
Private Patient Income	0.578	0.000	0.578	(0.578)	0.072	0.072
Research & Development	0.000	0.000	0.000	0.000	0.067	0.067
Variance to Plan £m	4.430	0.000	4.430	(4.430)	(1.416)	(1.416)

The income position at month 11 is an operational underspend of £1.416m. The additional gross COVID 19 cost of £4.430m is matched by £4.430m of COVID 19 funding.

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

- £0.715m shortfall on accommodation and catering income as a result of a reduction in restaurant services;

- £3.102m deficit against Other Operating Income. The majority of the deficit (£2.576m) is a result of reduced General Dental Services activity leading to a loss of Dental Patient Charges income;
- £0.578m 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 @ February 2022**

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
<b>In Month</b>						
Medical and Dental	0.986	0.000	0.986	(0.986)	0.125	0.125
Nursing (registered)	1.482	(0.150)	1.332	(1.482)	(0.307)	(0.307)
Nursing (unregistered)	0.949	0.000	0.949	(0.949)	0.327	0.327
Scientific, prof & technical	0.198	0.000	0.198	(0.198)	(0.334)	(0.334)
Additional clinical services	0.148	0.000	0.148	(0.148)	(0.149)	(0.149)
Management, admin & clerical	0.800	0.000	0.800	(0.800)	(0.184)	(0.184)
Other staff groups	0.467	0.000	0.467	(0.467)	(0.234)	(0.234)
<b>Total £m</b>	<b>5.030</b>	<b>(0.150)</b>	<b>4.880</b>	<b>(5.030)</b>	<b>(0.756)</b>	<b>(0.756)</b>
<b>Cumulative</b>						
Medical and Dental	8.705	0.000	8.705	(8.705)	1.699	1.699
Nursing (registered)	14.805	(1.832)	12.973	(14.805)	(4.671)	(4.671)
Nursing (unregistered)	8.223	0.000	8.223	(8.223)	3.327	3.327
Scientific, prof & technical	1.522	0.000	1.522	(1.522)	(2.851)	(2.851)
Additional clinical services	1.294	0.000	1.294	(1.294)	(1.842)	(1.842)
Management, admin & clerical	6.452	0.000	6.452	(6.452)	(2.026)	(2.026)
Other staff groups	3.902	0.000	3.902	(3.902)	(2.998)	(2.998)
<b>Total £m</b>	<b>44.903</b>	<b>(1.832)</b>	<b>43.071</b>	<b>(44.903)</b>	<b>(9.362)</b>	<b>(9.362)</b>

The pay position at month 11 is an operational underspend of £9.362m. The additional gross COVID 19 expenditure of £44.903m is matched by £44.903m of COVID 19 funding.

Significant COVID 19 pay costs have been incurred for medical and nursing staff especially in the Medicine Clinical Board where there are cumulative additional costs of £14.337m and in the PCIC Clinical Board where additional costs of £11.776m are reported across all staff groups. Additional COVID 19 pay costs have also been incurred across all other Clinical Boards bar Genomics. Some of these costs are offset by nursing staff savings in the Surgical Clinical Board.

The in month operational surplus of £0.756m reported against pay is broadly in line with the trend reported in the previous months of the year.

Operational pay remains balanced or in surplus in all Clinical Boards except the Medicine Clinical Board where there is an operational overspend of £3.321m primarily as a result of nursing pressures.

## Non Pay

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

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**Table 8: Non Pay Variance @ February 2022**

Non Pay	Gross Expenditure Due To COVID 19	Reductions in Planned Expenditure Due To COVID 19	Net Expenditure Due To COVID 19	Welsh Government COVID 19 Funding Assumed	Operational Variance (Fav)/Adv	Total Variance
In Month	£m	£m	£m	£m	£m	£m
Drugs / Prescribing	0.137	0.000	0.137	(0.137)	0.094	0.094
Clinical services & supplies	0.416	(0.438)	(0.022)	(0.416)	0.628	0.628
General supplies & services	0.547	0.000	0.547	(0.547)	(0.093)	(0.093)
Establishment expenses	0.082	0.000	0.082	(0.082)	0.080	0.080
Premises & fixed plant	0.993	0.000	0.993	(0.993)	0.298	0.298
Continuing healthcare	0.078	0.000	0.078	(0.078)	0.036	0.036
Commissioned Services	0.144	(0.084)	0.060	(0.144)	0.756	0.756
Primary Care Contractors	1.045	(0.039)	1.006	(1.045)	(0.092)	(0.092)
Other non pay	2.229	(0.098)	2.131	(2.229)	(0.916)	(0.916)
Total £m	5.671	(0.659)	5.012	(5.671)	0.790	0.790
Cumulative						
Drugs / Prescribing	2.612	0.000	2.612	(2.612)	0.746	0.746
Clinical services & supplies	3.827	(3.089)	0.738	(3.827)	3.215	3.215
General supplies & services	4.685	0.000	4.685	(4.685)	2.159	2.159
Establishment expenses	0.576	0.000	0.576	(0.576)	0.408	0.408
Premises & fixed plant	4.647	0.000	4.647	(4.647)	3.186	3.186
Continuing healthcare	2.311	0.000	2.311	(2.311)	1.763	1.763
Commissioned Services	1.537	(0.876)	0.661	(1.537)	(1.156)	(1.156)
Primary Care Contractors	3.060	(0.862)	2.198	(3.060)	(1.785)	(1.785)
Other non pay	22.369	(0.676)	21.693	(22.369)	1.952	1.952
Total £m	45.624	(5.503)	40.121	(45.624)	10.490	10.490

There is an operational overspend of £10.490m on non pay budgets. The additional Gross COVID 19 expenditure of £45.624m is matched by £45.624m of COVID 19 funding.

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

- £4.685m expenditure on general supplies and services primarily relating to PPE;
- £4.647m expenditure on Premises and Fixed Plant including £2.7m in relation to the mass vaccination centres, £1.230m in capital and estates and £0.235m relating to energy, utilities and rates at the Lakeside Surge Hospital.
- £22.369m 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 £5.503m is reported against non pay costs mainly arising from reduced levels of consumables associated with elective activity and adjustments to dental contracts.

The main issues driving the £10.490m operational overspend against non pay were as follows:

- £1.763m overspend against Continuing Healthcare as a result of pressures in the Mental Health Clinical Board where there is an operational overspend of £1.707m against continuing healthcare budgets;
- £3.186m adverse variance against premises and fixed plant where overspends are reported across all Clinical Boards. £1.187m of the overspend relates to Capital Estates where contractor costs which are offset by a corresponding pay underspend are included.
- £3.215m adverse variance against clinical services and supplies where overspends are reported in the Children and Women, CD&T, PCIC, Medicine, Surgery and Specialist Clinical Boards.

### Gross Expenditure Due to COVID 19

Forecast gross COVID 19 expenditure is £119.375m and is summarised in table 9:

**Table 9: Summary of Forecast COVID 19 Gross Expenditure**

	Month 11 £m	Forecast Year-End Position £m
COVID 19 Testing	2.629	2.956
COVID 19 Tracing	11.769	13.111
COVID 19 Vaccination	11.942	12.822
Extended Flu vaccination	1.257	1.287
Field Hospital / Surge - Recovery of Over Accrual	0.000	(0.803)
Cleaning Standards	0.769	0.844
PPE	4.685	5.166
Continuing Care and Funded Nursing Care	2.311	2.350
Urgent and Emergency Care	1.828	1.997
COVID 19 Local Response	42.103	49.376
COVID 19: Recovery	15.819	21.996
COVID 19: Annual Leave Accrual	0.000	3.200
COVID 19: Adferiad Programme - Long Covid Recovery	0.670	0.761
COVID 19: Additional Funding Allocation For PACU	0.000	0.528
COVID 19: Community Health Checks for Chronic Conditions	0.000	0.133
Covid 19: Pay Increase	0.681	0.826
Covid 19: Recovery Funding National schemes	0.000	0.747
COVID 19: Recovery Of NHS Bonus Accrual	(1.755)	(1.759)
COVID 19: Health Checks For People With a Learning Disability	0.000	0.085
COVID 19: Same Day Emergency Care	0.249	0.808
COVID 19: Cluster Funding	0.000	0.266
COVID 19: Health and Social Care Winter Plan	0.000	1.304
COVID 19: Agreed WG Uplift DOLS	0.000	0.126
COVID 19: Offender Health Prison Support - HMP Cardiff	0.000	0.023
COVID 19: Winter Pressures Enhanced Service Community Payment	0.000	0.375
COVID 19: National Antiviral Service Funding	0.000	0.050
COVID 19: ICF Children With Complex Needs	0.000	0.700
COVID 19: Planned Care Recovery Revenue SOS/PIFU	0.000	0.099
<b>Gross Expenditure Due To COVID 19 £m</b>	<b>94.957</b>	<b>119.375</b>

**Forecast COVID 19 Funding**

The forecast funding for COVID 19 is £140.688m to match the forecast gross costs and includes £21.313m in support of the planning deficit identified in the initial draft plan as outlined below in Table 10.

**Table 10: Summary of Forecast COVID 19 Funding**

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	Month 11 £m	Forecast Year-End Position £m
COVID 19 Testing	(2.629)	(3.159)
COVID 19 Tracing	(11.769)	(13.158)
COVID 19 Vaccination including COVID Vaccine Allergy SLA	(11.942)	(13.420)
Extended Flu vaccination	(1.257)	(1.103)
Field Hospital / Surge - Recovery of Over Accrual	0.000	0.803
Cleaning Standards	(0.769)	(0.806)
PPE	(4.685)	(3.984)
Continuing Care and Funded Nursing Care	(2.311)	(2.348)
Urgent and Emergency Care	(1.828)	(1.997)
COVID 19 Local Response	(42.103)	(49.935)
COVID 19 Recovery	(15.819)	(25.196)
COVID 19: Adferiad Programme - Long Covid Recovery	(0.670)	(0.761)
COVID 19: Additional Funding Allocation For PACU	0.000	(0.528)
COVID 19: Community Health Checks for Chronic Conditions	0.000	(0.133)
Covid 19: Pay Increase	(0.681)	(0.826)
Covid 19: Recovery Funding National schemes	0.000	(0.747)
COVID 19: Recovery Of NHS Bonus Accrual	1.755	1.759
COVID 19: Health Checks For People With a Learning Disability	0.000	(0.085)
COVID 19: Same Day Emergency Care	(0.249)	(0.808)
COVID 19: Cluster Funding	0.000	(0.266)
COVID 19: Health and Social Care Winter Plan	0.000	(1.304)
COVID 19: Agreed WG Uplift DOLS	0.000	(0.126)
COVID 19: Offender Health Prison Support - HMP Cardiff	0.000	(0.023)
COVID 19: Winter Pressures Enhanced Service Community Pharmacy Payment	0.000	(0.375)
COVID 19: National Antiviral Service Funding	0.000	(0.050)
COVID 19: ICF Children With Complex Needs	0.000	(0.700)
COVID 19: Planned Care Recovery Revenue SOS/PIFU	0.000	(0.099)
<b>Sub Total COVID funding confirmed/assumed £m</b>	<b>(94.957)</b>	<b>(119.375)</b>
<b>NR Funding for Non Delivery of 2020/21 Recurrent Savings</b>	<b>(19.525)</b>	<b>(21.313)</b>
<b>Total COVID funding confirmed/assumed £m</b>	<b>(114.482)</b>	<b>(140.688)</b>

It should be noted that of the forecast income:

- Testing, tracing, COVID vaccination, PPE, cleaning standards, CHC and FNC packages of care are have now been based upon forecast costs at month 8;
- Funding is now confirmed for CAV24/7 and the extended flu vaccination.

The full year gross COVID forecast moved by £0.355m in the month from £119.020m at month 10 to £119.375m at month 11, as the result of additional funding being made available for Community Pharmacy, ICF Children With Complex Needs and the National Antiviral Service . The additional funding was partly offset by a reduction in the funding for the extended flu campaign where the allocation is now finalised.

### COVID Local Response

Full year forecasting has been a challenge all year given the range of potential COVID trajectories which meant that the organisation needed to remain COVID ready. Key cost drivers within the UHB's local COVID response include:

- Site footprint (green, amber, red zones including transitional care beds)
- Reduced Dental income
- Critical Care revised layout

- Reduced private patient/overseas income
- Reduced restaurant and retail income
- GP OOH
- Laboratory support
- Mental Health out of area placements impact
- Use of the Independent Sector

## **Resuming Non-Covid Activity and COVID Recovery**

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.

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

## **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.

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

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

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

At month 11, the full year forecast reductions in planned expenditure is £7.947m which is an increase of £0.546m on the month 10 forecast. Plans to utilise this resource to mitigate risks, support system resilience and progress UHB priorities are well progressed.

## **Financial Forecast Uncertainties**

The UHB is forecasting a breakeven position at the year end in line with the submitted annual financial plan. In order to achieve this there are a number of risks and uncertainties that need to be managed. Workforce remains the key constraint. In this context, the key risk facing the UHB is the full application of resources on recovery and response plans

## **Financial Performance of Clinical Boards**

Budgets were set to ensure that there is sufficient resource available to deliver the UHB's plan. Financial performance for month 11 by Clinical Board is shown in Table 12.

**Table 12: Financial Performance for the period ended 28<sup>th</sup> February 2022**

	Gross Expenditure Due To COVID 19 £m	Reductions in Planned Expenditure due to COVID 19 £m	Net Expenditure Due to COVID 19 £m	Welsh Government COVID 19 Funding Assumed £m	Operational Position (Surplus) / Deficit Variance £m	Total (Surplus) / Deficit Variance £m
<b>Clinical Board</b>						
<b>In Month</b>						
All Wales Genomics Service	0.000	0.000	0.000	0.000	(0.010)	(0.010)
Capital Estates & Facilities	0.690	0.000	0.690	(0.690)	0.038	0.038
Children & Women	0.790	0.000	0.790	(0.790)	(0.322)	(0.322)
Clinical Diagnostics & Therapies	0.581	0.000	0.581	(0.581)	0.069	0.069
Surge Hospitals	0.000	0.000	0.000	0.000	0.001	0.001
Executives	0.534	0.000	0.534	(0.534)	0.109	0.109
Medicine	1.843	0.000	1.843	(1.843)	0.477	0.477
Mental Health	0.283	0.000	0.283	(0.283)	(0.151)	(0.151)
PCIC	3.726	(0.039)	3.686	(3.726)	0.291	0.291
Specialist	0.549	(0.219)	0.330	(0.549)	0.163	0.163
Surgery	1.278	(0.467)	0.811	(1.278)	0.427	0.427
<b>SubTotal Delegated Position £m</b>	<b>10.275</b>	<b>(0.725)</b>	<b>9.549</b>	<b>(10.275)</b>	<b>1.091</b>	<b>1.091</b>
Central Budgets	0.860	(0.084)	0.776	(0.860)	(0.973)	(0.973)
<b>Total Variance pre COVID -19 Funding</b>	<b>11.134</b>	<b>(0.809)</b>	<b>10.325</b>	<b>(11.134)</b>	<b>0.118</b>	<b>0.118</b>
<b>Cumulative</b>						
All Wales Genomics Service	0.000	0.000	0.000	0.000	(0.096)	(0.096)
Capital Estates & Facilities	4.570	0.000	4.570	(4.570)	0.266	0.266
Children & Women	4.255	0.000	4.255	(4.255)	(0.179)	(0.179)
Clinical Diagnostics & Therapies	3.579	0.000	3.579	(3.579)	0.019	0.019
Surge Hospitals	0.000	0.000	0.000	0.000	0.001	0.001
Executives	4.421	0.000	4.421	(4.421)	(0.539)	(0.539)
Medicine	16.609	0.000	16.609	(16.609)	4.277	4.277
Mental Health	2.254	0.000	2.254	(2.254)	0.933	0.933
PCIC	37.719	(0.862)	36.856	(37.719)	(1.900)	(1.900)
Specialist	5.101	(2.126)	2.975	(5.101)	(0.797)	(0.797)
Surgery	8.244	(3.471)	4.773	(8.244)	1.398	1.398
<b>SubTotal Delegated Position £m</b>	<b>86.751</b>	<b>(6.459)</b>	<b>80.292</b>	<b>(86.751)</b>	<b>3.382</b>	<b>3.382</b>
Central Budgets	8.206	(0.876)	7.330	(8.206)	(3.670)	(3.670)
<b>Total Variance £m</b>	<b>94.957</b>	<b>(7.335)</b>	<b>87.622</b>	<b>(94.957)</b>	<b>(0.288)</b>	<b>(0.287)</b>

Delegated budgets are £3.382m overspent for the 11 months to the end of February 2022, which is a deterioration of £1.091m in month. The operational deficit of £3.382m against delegated budgets is offset by a £3.670m underspend against central budgets leaving a reported underspend of £0.287m at month 11.

## Savings Programme

Delivery of the core financial plan includes a 2% (£16.0m) savings requirement. At month 11, £15.252m Green and Amber savings have been identified against the target.

This leaves the UHB with a further £0.748m of schemes to identify to meet the £16.000m savings target as outlined in table 13 below:

**Table 13: Savings Schemes at Month 11**

	Total Savings Target £m	Total Savings Identified £m	Total Savings (Unidentified) £m
Total £m	16.000	15.252	(0.748)

Whilst the UHB is confident that the £16m target will be achieved this year, further progress will need to be made on recurrent schemes. The gap against the UHB's recurrent target has remained stable in month at £4.492m. **Further progress will need to be made with a focus on recurrent schemes**

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

## Underlying Financial Position

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

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

**Table 14: Summary of Forecast Underlying Financial Position**

	Submitted Draft Plan £m	Draft Position @Month 11	
		Non Recurrent £m	Recurrent Position £m
<b>b/f underlying deficit</b>	<b>(25.3)</b>	<b>0.0</b>	<b>(25.3)</b>
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)
<b>In Year Movements</b>			
Operational Expenditure Cost Increase Due To Covid-19	119.4	119.4	
Planned Operational Expenditure Cost Reduction Due To Covid-19	7.9	7.9	
COVID 19 Welsh Govt. Funding based on Q3/Q4 planning assumptions	(119.4)	(119.4)	
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	(7.9)	(7.9)	
<b>Planned Deficit 2021/22</b>	<b>0.0</b>	<b>25.3</b>	<b>(25.3)</b>
<b>Planned Surplus/(Deficit) 2021/22</b>	<b>0.0</b>	<b>25.3</b>	<b>(25.3)</b>

**Key to delivering this plan and stabilising the underlying financial position is full delivery of the £12m recurrent savings target. This is currently £4.4m short on delivery.**

## Balance Sheet

The balance sheet at month 11 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. Updated indices are reflected.

Overall trade debtors have increased by £55m since the start of the year. This largely relates to NHS receivables (circa £12m) and amounts due from the Welsh Risk Pool (circa £44m) in respect of clinical negligence.

The value of Trade and other payables has decreased by around £12m since the start of the year. This mainly relates to a significant decrease in the levels of non NHS accruals compared to the year end.

## Cash Flow Forecast

The closing cash balance at the end of February, was £1.136m which is detailed in **Appendix 4**.



The January report forecast a cash deficit of £26.517m at the end of 2021/22 due to the 2018/19, 2019/20 & 2020/21 resource limit only allocations, which supported UHB expenditure in those years and led to a subsequent outflow of cash in 2021/22. An additional £26.517m working cash to support this issue was confirmed in February and as a consequence the UHB is now forecasting a positive year end cash balance. A large part of the UHB's 2021/22 expenditure is profiled into the final part of the year and at this stage it is unclear whether the UHB will need to draw down all of its cash limit in this financial year.

The UHB is forecasting that it will remain within its cash limit and maintain a positive cash balance in year.

## Public Sector Payment Compliance

The UHB's public sector payment compliance performance was 93.3% at the end of February which is slightly below the target of 95%.

## Capital Resource Limit (CRL)

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

**Table 15: Progress against Capital Resource Limit @ February 2021**

	£m
Planned Capital Expenditure at month 11	30.047
Actual net expenditure against CRL at month	24.248
Variance against planned Capital Expenditure at month 11	(5.799)

The year to date expenditure is behind the original scheme forecasts, which is due to lead times being longer than expected. However, all schemes are expected to be deliverable within year. The UHB had an approved Capital Resource Limit (CRL) of £67.929m in line with the latest CRL received from Welsh Government 2<sup>nd</sup> March 2022. The CRL comprised of £15.921m discretionary funding and £52.008m towards specific projects (including Rookwood Replacement, Maelfa Well Being Hub, Cystic Fibrosis Service, the National Imaging Programme, New Substation and Medical Gas Upgrade at UHL, Covid 19 Recovery Plans, SDEC & Developing Genomics Partnership Wales)

Of the UHB's approved Capital Resource Limit, 35.7% has been expended to date. The relatively low percentage reflects the large number and value of schemes approved by Welsh Government since Month 6. The UHB has plans to fully utilise its capital allocation and most expenditure is planned for the later part of the year. There is an inherent risk in this due to potential supplier delays and works slippage. The UHB is therefore being proactive in managing these risks via its Capital Management Group.

Further progress as at 15/3/2022 –

- Approved capital funding of £67.929m with further £3.220m in unapproved - £71.149m in total (CRL 4/3/22) .
- Orders raised of £64m of which £22m are receipted and/or invoiced.
- Further orders to raise of £8m and £50m overall to be receipted/invoiced
- Delivery of the Capital Plan is still expected in 2021/22, however over 70% of orders are still to be receipted in the last two weeks of 2021/22. A high percentage of the outstanding medical and IT equipment orders will need to be vested to ensure ownership within 21/22 (£20-30m).

- Procurement, Capital and Finance are working closely together to ensure that any delays or issues are addressed/escalated immediately

## Key Risks

Delivery of the core financial plan includes a 2% (£16.0m) savings requirement for which good progress is being made. At month 11 however, £7.6m recurrent schemes have been identified against the £12.000m recurrent element of the target. Further progress is required to find another £4.4m recurrent schemes in order to maintain the underlying position.

The UHB is forecasting a breakeven position at the year end in line with the submitted annual financial plan. In order to achieve this the key risk that needs to be managed is to utilise the resources that have been allocated to the UHB

The UHB is forecasting a broadly balanced position against its capital resource limit at year end and will need to continually monitor the position so that progress can be pro-actively managed to achieve this.

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

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

The reported financial position for the 11 months to the end of February is an operational surplus of £0.287m, which is a decrease of £0.119m on the surplus reported at month 10.

The full year gross COVID forecast moved by £0.355m in the month from £119.020m at month 10 to £119.375m at month 11, as the result of additional funding being made available for Community Pharmacy, ICF Children With Complex Needs and the Antiviral Service. The additional funding was partly offset by a reduction in the funding for the extended flu campaign where final funding is now confirmed.

Delivery of the core financial plan includes a 2% (£16.0m) savings requirement. At month 11 £15.252m Green and Amber savings have been identified against the target and therefore, there is confidence that this will be met. Further progress however will need to be made on recurrent schemes with a further £4.492m savings to be identified in order to maintain the underlying financial position. This is a key financial risk that needs to be managed.

There is a forecast surplus of £7.9m on reductions in planned expenditure for which expenditure plans are well developed and are being implemented.

The key risk faced is the full utilisation of resources made available to support services during the pandemic where workforce is the key constraint.

## Recommendation:

The Board / Committee are requested to:

- **NOTE** the reported underspend of £0.287m at month 11;
- **NOTE** the gross month 11 financial impact of COVID 19 is assessed at £94.957m and this is matched with anticipated income;
- **NOTE** the forecast breakeven which is consistent with the financial plan submitted to Welsh Government on 30th June and assumes additional funding of £140.688m to manage the



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

- **NOTE** that COVID 19 reductions in planned care expenditure can be used to mitigate financial risks in the plan and support system resilience and that plans to fully utilise this are being progressed;
- **NOTE** that following confirmation of an additional £26.517m working cash to support Resource Limit only allocations issued in previous years, the UHB is now forecasting a positive year end cash balance.
- **NOTE** the 2021/22 brought forward Underlying Deficit was £25.3m and that the forecast carry forward of £25.3m into 2022/23 is dependent upon delivery of the £12m recurrent savings target which requires the identification of a further £4.4m savings schemes;
- **NOTE** the UHB is forecasting a breakeven position at the year end in line with the submitted annual financial plan. In order to achieve this the key risk that needs to be managed is to utilise the resources that have been allocated to the UHB;
- **NOTE** the UHB is forecasting a broadly balanced position against its capital resource limit at year end and will need to continually monitor the position so that progress can be pro-actively managed to achieve this.

#### Link to Strategic Objectives of Shaping our Future Wellbeing:

Please tick as relevant

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

Prevention		Long term	x	Integration		Collaboration		Involvement	
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#### Impact Assessment:

Please state yes or no for each category. If yes please provide further details.

Risk: Yes

No

Safety: Yes/No

No

Financial: Yes

As detailed in the report.

Workforce: Yes/No

No

Legal: Yes/No

No	
Reputational: Yes/No	
Yes, if forecast financial position is not delivered.	
Socio Economic: Yes/No	
No	
Equality and Health: Yes/No	
No	
Decarbonisation: Yes/No	
No	
Approval/Scrutiny Route:	
Finance Committee	Date: 23 <sup>rd</sup> March 2022

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## 2021/22 SAVING SCHEMES

## 2021-22 In-Year Effect

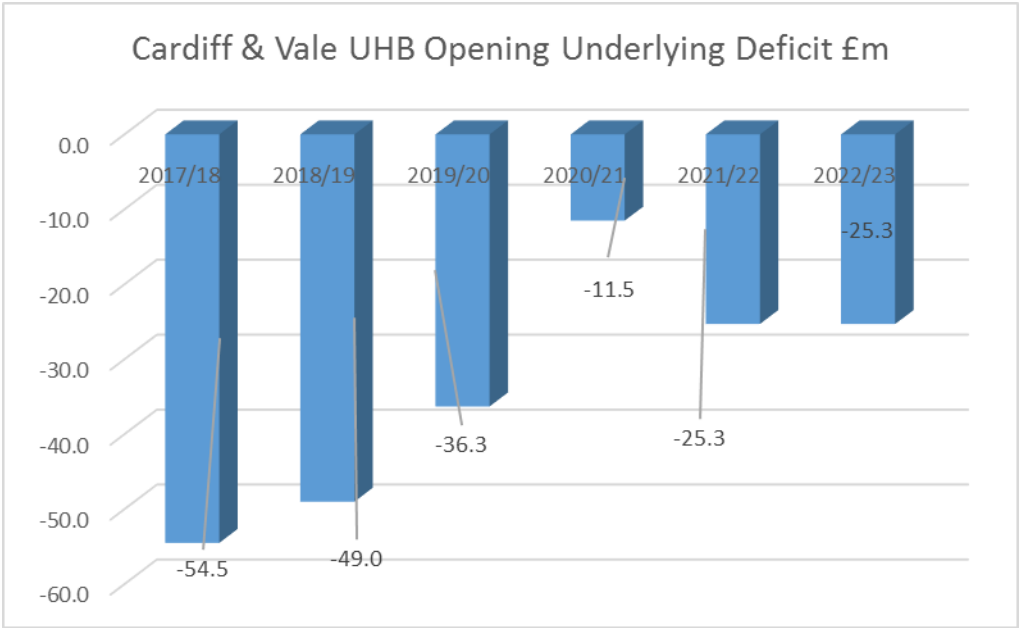
Clinical Board	21-22 Target 2%	Green	Amber	Total Green & Amber	Red	Shortfall on Total Target vs Green & Amber
	£'000	£'000	£'000	£'000	£'000	£'000
Capital Estates and Facilities	946	955	0	955	0	-8
Children and Women	1,303	1,304	0	1,304	0	-1
Clinical Diagnostics and Therapeutics	1,199	1,067	0	1,067	0	132
Corporate Executives	500	500	0	500	0	0
Medicine	1,378	1,378	0	1,378	0	-0
Mental Health	1,079	701	0	701	0	378
Primary, Community and Intermediate Care	2,423	2,488	0	2,488	0	-66
Specialist Services	1,482	1,482	0	1,482	0	0
Surgical Services	1,689	1,377	0	1,377	0	311
<b>Sub Total Clinical Boards £'000</b>	<b>12,000</b>	<b>11,252</b>	<b>0</b>	<b>11,252</b>	<b>0</b>	<b>747</b>
Healthboard Wide	4,000	4,000	0	4,000	0	0
<b>Total £'000</b>	<b>16,000</b>	<b>15,252</b>	<b>0</b>	<b>15,252</b>	<b>0</b>	<b>747</b>

## 2021-22 Full Year Effect

Clinical Board	21-22 Target 1.5%	Green	Amber	Total Green & Amber	Pipeline Red	Shortfall on Total Target vs Green & Amber
	£'000	£'000	£'000	£'000	£'000	£'000
Capital Estates and Facilities	789	797	0	797	0	-8
Children and Women	1,086	451	0	451	0	635
Clinical Diagnostics and Therapeutics	999	533	0	533	0	466
Corporate Executives	417	187	0	187	0	230
Medicine	1,148	757	0	757	0	391
Mental Health	899	100	0	100	0	799
Primary, Community and Intermediate Care	2,019	1,325	0	1,325	0	694
Specialist Services	1,235	1,085	0	1,085	0	150
Surgical Services	1,407	342	0	342	0	1,066
<b>Sub Total Clinical Boards £'000</b>	<b>10,000</b>	<b>5,576</b>	<b>0</b>	<b>5,576</b>	<b>0</b>	<b>4,424</b>
Healthboard Wide	2,000	2,000	0	2,000	0	0
<b>Total £'000</b>	<b>12,000</b>	<b>7,576</b>	<b>0</b>	<b>7,576</b>	<b>0</b>	<b>4,424</b>

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Year on Year Movement in Cardiff & Vale UHB Underlying Deficit



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Cardiff & Vale UHB Balance Sheet as at 31<sup>st</sup> February 2022

	Opening Balance 1 <sup>st</sup> April 2021	Closing Balance 28th February 2022
	£'000	£'000
<b>Non-Current Assets</b>		
Property, plant and equipment	742,355	761,867
Intangible assets	2,238	1,772
Trade and other receivables	6,649	32,441
Other financial assets		
<b>Non-Current Assets sub total</b>	<b>751,242</b>	<b>796,080</b>
<b>Current Assets</b>		
Inventories	16,684	18,150
Trade and other receivables	190,014	219,512
Other financial assets		
Cash and cash equivalents	3,637	1,135
Non-current assets classified as held for sale		
<b>Current Assets sub total</b>	<b>210,335</b>	<b>238,797</b>
<b>TOTAL ASSETS</b>	<b>961,577</b>	<b>1,034,877</b>
<b>Current Liabilities</b>		
Trade and other payables	219,106	207,403
Other financial liabilities	0	
Provisions	133,674	167,073
<b>Current Liabilities sub total</b>	<b>352,780</b>	<b>374,476</b>
<b>NET ASSETS LESS CURRENT LIABILITIES</b>	<b>608,797</b>	<b>660,401</b>
<b>Non-Current Liabilities</b>		
Trade and other payables	8,126	7,830
Other financial liabilities	0	
Provisions	10,514	29,243
<b>Non-Current Liabilities sub total £'000s</b>	<b>18,640</b>	<b>37,073</b>
<b>TOTAL ASSETS EMPLOYED £'000s</b>	<b>590,157</b>	<b>623,328</b>
<b>FINANCED BY:</b>		
<b>Taxpayers' Equity</b>		
General Fund	479,113	484,500
Revaluation Reserve	111,044	138,828
<b>Total Taxpayers' Equity £'000s</b>	<b>590,157</b>	<b>623,328</b>

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## CASHFLOW FORECAST AT THE END OF FEBRUARY 2022

	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
<b>RECEIPTS</b>													
WG Revenue Funding - Cash Limit (excluding NCL)	103,150	98,720	97,875	95,990	80,875	96,715	97,170	94,080	93,625	77,235	88,230	154,666	1,178,331
WG Revenue Funding - Non Cash Limited (NCL)	1,195	1,590	1,320	1,320	810	1,235	905	1,040	1,225	1,180	975	1,230	14,025
WG Revenue Funding - Other (e.g. invoices)	2,787	1,285	1,319	1,674	2,642	1,327	1,437	2,975	28	2,091	2,709	4,464	24,737
WG Capital Funding - Cash Limit	7,750	2,500	1,000	2,500	3,855	4,485	2,670	2,010	2,610	6,270	7,455	24,824	67,929
Sale of Assets			0	0	0	0	0	0	0	0	0	0	0
Income from other Welsh NHS Organisations	39,174	38,782	43,254	46,383	35,596	40,416	36,425	41,127	48,934	42,639	43,925	49,912	506,566
Other - (Specify in narrative)	4,694	12,133	5,097	11,559	9,933	3,382	6,771	14,663	8,779	4,669	10,212	12,405	104,296
<b>TOTAL RECEIPTS</b>	<b>158,749</b>	<b>155,010</b>	<b>149,865</b>	<b>159,426</b>	<b>133,711</b>	<b>147,559</b>	<b>145,378</b>	<b>155,895</b>	<b>155,201</b>	<b>134,084</b>	<b>153,506</b>	<b>247,500</b>	<b>1,895,883</b>
<b>PAYMENTS</b>													
Primary Care Services : General Medical Services	5,287	4,770	8,512	5,705	4,577	6,907	4,920	4,644	8,536	6,459	5,235	7,964	73,515
Primary Care Services : Pharmacy Services	149	111	109	89	99	78	104	87	214	688	427	275	2,430
Primary Care Services : Prescribed Drugs & Appliances	16,063	4	8,617	16,449	3	8,645	7,479	8,307	16,570	3	8,467	8,306	98,913
Primary Care Services : General Dental Services	2,003	2,115	2,154	2,143	2,516	2,257	2,537	2,206	2,165	2,307	2,297	2,281	26,982
Non Cash Limited Payments	1,615	2,234	1,693	1,769	2,182	1,749	1,748	1,926	1,819	1,795	1,880	1,803	22,214
Salaries and Wages	57,573	65,877	62,686	56,243	57,310	60,951	61,105	57,785	58,284	59,496	59,052	58,888	715,249
Non Pay Expenditure	58,849	72,825	54,303	68,579	60,450	59,731	58,320	76,960	57,891	54,786	71,503	124,118	818,314
Capital Payment	10,624	2,666	3,316	2,989	2,666	2,012	2,107	2,271	2,456	2,155	2,671	37,427	73,362
Other items (Specify in narrative)	5,440	4,833	7,958	5,405	4,209	5,795	4,338	4,486	7,265	6,340	4,901	7,069	68,039
<b>TOTAL PAYMENTS</b>	<b>157,602</b>	<b>155,434</b>	<b>149,348</b>	<b>159,371</b>	<b>134,013</b>	<b>148,126</b>	<b>142,657</b>	<b>158,671</b>	<b>155,201</b>	<b>134,028</b>	<b>156,432</b>	<b>248,132</b>	<b>1,899,017</b>
<b>Net cash inflow/outflow</b>	<b>1,147</b>	<b>(425)</b>	<b>516</b>	<b>55</b>	<b>(302)</b>	<b>(567)</b>	<b>2,721</b>	<b>(2,777)</b>	<b>0</b>	<b>56</b>	<b>(2,926)</b>	<b>(632)</b>	
<b>Balance b/f</b>	<b>3,637</b>	<b>4,784</b>	<b>4,359</b>	<b>4,875</b>	<b>4,931</b>	<b>4,628</b>	<b>4,062</b>	<b>6,782</b>	<b>4,006</b>	<b>4,006</b>	<b>4,062</b>	<b>1,136</b>	
<b>Balance c/f</b>	<b>4,784</b>	<b>4,359</b>	<b>4,875</b>	<b>4,931</b>	<b>4,628</b>	<b>4,062</b>	<b>6,782</b>	<b>4,006</b>	<b>4,006</b>	<b>4,062</b>	<b>1,136</b>	<b>503</b>	

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# PROGRESS AGAINST CRL AS AT 28<sup>th</sup> FEBRUARY 2022

Approved CRL issued March 2nd 2022 £'000s				67,929		
Performance against CRL	Year To Date			Forecast		
	Plan £'000	Actual £'000	Var. £'000	Plan £'000	F'cast £'000	Var. £'000
<b>All Wales Capital Programme:</b>						
Rookwood reprovion at Llandough	731	400	(331)	400	400	0
SARC's OBC Fees	390	360	(30)	390	390	0
Maelfa Wellbeing Hub	6,848	7,061	213	9,788	9,788	0
National Programmes – Fire	106	53	(53)	592	592	0
National Programmes – Infrastructure	531	261	(270)	807	807	0
National Programmes – Decarbonisation	200	0	(200)	847	847	0
National Programmes – Mental Health	15	0	(15)	50	50	0
Eye Care - e-referral system	126	149	23	149	149	0
National Programmes – Imaging	1,307	268	(1,039)	3,216	3,216	0
YnysSaff Sexual Assault Referral Centre at Cardiff Royal Infirmary – Interim	273	244	(29)	681	681	0
Developing Genomics Partnership Wales -FBC	1,434	1,680	246	2,765	2,765	0
Telephone Handling and Enquiry Management systems (MIAS)	0	0	0	351	351	0
New Substation and Medical gas upgrade at university Hospital Llandough	687	(13)	(700)	2,409	2,409	0
National programmes – Imagining – UHW DR Rooms	600	0	(600)	1,200	1,200	0
National programmes – Imagining – UHL Fluoroscopy	315	516	201	630	630	0
ICF - Barry Hospital Feasibility	25	0	(25)	75	75	0
ICF - respite accommodation - Complex Health Needs	30	0	(30)	100	100	0
ICF - North Cardiff H&WB Centre	25	0	(25)	75	75	0
Covid-19 Recovery Plans -2021-22	3,057	2,383	(674)	5,982	5,982	0
Additional capital funding-November	1,130	529	(601)	8,396	8,396	0
HEPMA	0	0	0	113	113	0
DPIF – LINC Digital funding.	334	81	(253)	334	168	(166)
Fees - CAVOC Theatre Development 2021-22	100	72	(28)	370	370	0
Sequencing Capacity for All Wales Medical Genomics Service – Equipment	0	0	0	923	923	0
Additional DPIF Capital funding - 21/22	625	152	(473)	1,875	1,875	0
Sexual Assault Referral Centre -Equipment	10	30	20	30	30	0
Neurophysiology suite and eye care equipment.	0	22	22	150	150	0
Expansion of the Endoscopy Unit at University Hospital Llandough – 2021-22	0	3	3	250	250	0
SWAN IT equipment	0	0	0	20	20	0
Additional Capital Funding – January 2022	0	40	40	4,386	4,386	0
DPIF - Cardiff LDR	0	0	0	76	76	0
Eye care equipment – January 2022.	0	53	53	299	299	0
SDEC - Additional Funding 2021-22	0	0	0	2,642	2,642	0
Major Trauma & Hybrid Theatres Fees	0	0	0	1,406	1,406	0
Additional Funding for Genomics Partnership Wales – Equipment - December	0	0	0	231	231	0
<b>Sub Total</b>	<b>18,899</b>	<b>14,343</b>	<b>(4,556)</b>	<b>52,008</b>	<b>51,842</b>	<b>(166)</b>
<b>Discretionary:</b>						
I.T.	1,226	744	(482)	1,765	1,765	0
Equipment	1,006	679	(327)	2,500	2,500	0
Statutory Compliance	1,310	1,534	224	2,800	2,800	0
Estates	7,606	8,139	533	8,856	10,516	1,660
<b>Sub Total</b>	<b>11,148</b>	<b>11,096</b>	<b>(52)</b>	<b>15,921</b>	<b>17,581</b>	<b>1,660</b>
<b>Other schemes:</b>						
DH Assets	0	0	0	0	0	0
<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital grants:</b>						
DH Assets	0	0	0	0	0	0
<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Donations:</b>						
Charitable Funds Equipment	0	1,191	1,191	0	1,660	1,660
<b>Sub Total</b>	<b>0</b>	<b>1,191</b>	<b>1,191</b>	<b>0</b>	<b>1,660</b>	<b>1,660</b>
<b>Asset Disposals:</b>						
Broad Street Clinic	0	0	0	0	0	0
Whitchurch	0	0	0	0	0	0
	0	0	0	0	0	0
<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CHARGE AGAINST CRL</b>	<b>30,047</b>	<b>24,248</b>	<b>(5,799)</b>	<b>67,929</b>	<b>67,763</b>	<b>(166)</b>
<b>PERFORMANCE AGAINST CRL (Under)/Over £'000s</b>		<b>(43,681)</b>			<b>(166)</b>	

Report Title:	Finance Risk Register		Agenda Item no.	
Meeting:	Finance Committee	Public	Meeting Date:	23rd March 2022
Status (please tick one only):	Assurance	Private	Information	
Lead Executive:	Executive Director of Finance			
Report Author (Title):	Deputy Director of Finance			

Main Report

Background and current situation:

### Background and current situation:

This report highlights the 2021/22 Finance Risk Register risk categorisation by severity of risk as at 23<sup>rd</sup> March 2022. The detailed 2021/22 risk register is shown in Appendix 1.

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

#### 2021/22 UHB Financial Risks at 23<sup>rd</sup> March 2022

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

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

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

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

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

**FIN07/21** and **FIN08/21** - COVID response and recovery funding has now been confirmed. Both response and recovery costs are being managed within the funding available.

Recommendation:

The Finance Committee is asked to:

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

Link to Strategic Objectives of Shaping our Future Wellbeing:

Please tick as relevant

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*

Prevention		Long term		Integration		Collaboration		Involvement	
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#### Impact Assessment:

*Please state yes or no for each category. If yes please provide further details.*

Risk: Yes/No

A summary of the Extreme Risks are shown below:

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

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

Safety: Yes/No

Financial: Yes/No

Workforce: Yes/No

Legal: Yes/No

Reputational: Yes/No

Socio Economic: Yes/No

Equality and Health: Yes/No

Decarbonisation: Yes/No

#### Approval/Scrutiny Route:

Committee/Group/Exec

Date:


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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	Mar-22	3	3	9	Mar-22	Management
Fin02/21	Finance	Jan-20	Deliver in year breakeven position. Budget pressures	Manage Director of Finance	5	4	20	The requirement to manage budget pressures clearly communicated to primary budget holders. Standing Financial Instructions set spending limits. Break even plans have been requested from all Clinical Boards. Progress to be reviewed through Performance meetings with Clinical Boards.	Reasonable assurance	4	2	8	Adequate but more Action Required	Plans to address overspending budgets in 2020/21 addressing the risk in 2021/22. Operational surplus at month 9 £0.202m.	Performance meetings with Clinical Borads.	Assistant Director of Finance	Mar-22	2	2	4	Mar-22	Management
Fin03/21	Finance	Jan-20	Deliver 2%% CIP £16m (1.5% recurrent)	Director of Finance	5	4	20	2% CIP target clearly communicated to budget holders. CIP tracker in place to monitor weekly progress across the organisation. Health Board Wide Schemes being led by Executive Directors Monthly Financial Clearance Meeting. Clinical Board Performance meetings.	Limited Assurance	5	4	20	Adequate but more Action Required	£15.252m savings identified as green or amber against target of £16m as at w/c 3rd January 2022. £7.576m recurrent schemes identified against the £12.0m recurrent element of the target.	Progress to be managed by preformance meetings with Clinical Boards	Assistant Director of Finance	Mar-22	3	3	9	Mar-22	Management
Fin05/21	Finance	Jan-20	Commissioning Risks including block contracts	Director of Finance	4	3	12	Regular performance/LTA meetings with other providers/WHSSC and internal commisioning group.	Reasonable assurance	3	1	3	Adequate but more Action Required	Annual plan commisioner / provider sign off and agreement	None	Assistant Director of Finance	Mar-22	2	1	2	Mar-22	Management
Fin06/21	Finance	Feb-20	Winter pressures managed within available resources	Director of Finance	4	4	16	Winter plan for 2021/22 developed in partnership with Local Authorities and signed off by Management Executive.	Reasonable assurance	4	2	8	Adequate but more Action Required	None	Winter plan approved at a cost of £2.837m against baseline budget of £1.500m. Balance anticipated to be funded through WG COVID allocation.	Assistant Director of Finance	Mar-22	2	2	4	Mar-22	Management
Fin07/21	Finance	Feb-20	COVID-19 Response	Director of Finance	4	4	16	Oversight arrangements in place at Board level and through the command structure. Expenditure Plans developing controlled through Management Executive and Directors of Operations.	Reasonable assurance	4	2	8	Adequate but more Action Required	Local COVID response costs have been funded by Welsh Government based on the month 5 forecast totalling £49.935m.	Local COVID response costs will be closely monitored against forecast and managed within funding avaiable.	Assistant Director of Finance	Mar-22	2	2	4	Mar-22	Management
Fin08/21	Finance	Feb-20	COVID-19 Recovery	Director of Finance	4	4	16	Oversight arrangements in place at Board level and through the command structure. Expenditure Plans developing controlled through Management Executive and Directors of Operations.	Reasonable assurance	3	2	6	Adequate but more Action Required	Agreement of expenditure plan and monitoring against tranche 1, tranche 2 and national recovery schemes.	Recovery funding for both tranche 1 (£13.662m) and tranche 2 (£11.536m)bids has now been confirmed by Welsh Government. Confirmation of further national recovery scheme funding has also been received totalling a further £2.862m.	Assistant Director of Finance	Mar-22	2	2	4	Mar-22	Management

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st completing the risk register

assessment, prior to them being added to the Risk Register

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

	Consequence score (severity levels) and examples of descriptors				
	1	2	3	4	5
<b>Domains</b>	<b>Negligible</b>	<b>Minor</b>	<b>Moderate</b>	<b>Major</b>	<b>Catastrophic</b>
<b>Impact on the safety of patients, staff or public (physical/psychological harm)</b>	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
<b>Quality/complaints/audit</b>	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
<b>Human resources/organisational development/staffing / competence</b>	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
<b>Statutory duty/inspections</b>	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
<b>Adverse publicity/reputation</b>	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
<b>Business objectives/projects</b>	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
<b>Finance including claims</b>	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
<b>Service/business interruption</b>	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
<b>Environmental impact</b>	Minimal or no impact on the environment	Minor impact on environment	Moderate impact on environment	Major impact on environment	Catastrophic impact on environment

### Likelihood Score (L)

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

### Likelihood Score

Descriptor	1 Rare	2 Unlikely	3 Possible	4 Likely	5 Almost Certain
<u>Frequency</u> How often does it might it happen	This will probably never happen/ recur	Do not expect it to happen / recur but it is possible it may do so	Might happen or recur occasionally	Will probably happen/recur but it is not a persisting issue	Will undoubtedly happen/recur, possibly frequently
<u>Probability</u> Will it happen or not? % chance of <u>not</u> meeting objective	<0.1 per cent	0.1-1 per cent	1 -10 per cent	10-50 per cent	>50 per cent

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**Table 3 - Risk Scoring = Consequence x Likelihood (C x L)**

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

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

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

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## THE WELSH GOVERNMENT FINANCIAL COMMENTARY

### FINANCIAL POSITION FOR THE ELEVEN MONTH PERIOD ENDED 28<sup>th</sup> FEBRUARY 2022

#### INTRODUCTION

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

**At month 11, the UHB is reporting an underspend of £0.287m against this plan. During the 11 months to the end of February the UHB incurred gross expenditure of £94.957m relating to the management of COVID 19, which is offset by Welsh Government COVID 19 funding leaving an operating surplus of £0.287m.**

The full year gross COVID forecast moved by £0.355m in the month from £119.020m at month 10 to £119.375m at month 11, as the result of additional funding being made available for Community Pharmacy, ICF Children With Complex Needs and the Antiviral Service. The additional funding was partly offset by a reduction in the funding for the extended flu campaign where final funding is now confirmed.

The UHB has not yet completed the work to estimate the movement on its annual leave accrual. It is assumed however that it will increase in line with pay increases and additional annual leave entitlements. The UHB does not require funding to cover this movement, but will meet this increase from slippage against COVID recovery schemes.

**The UHB continues to progress its plans and is forecasting a breakeven year end position.**

#### 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 30<sup>th</sup> 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>b/f underlying deficit</b>	<b>(25.3)</b>	<b>(25.3)</b>
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	
<b>Planned Surplus/(Deficit) 2021/22</b>	<b>(21.3)</b>	
Non Recurrent COVID Funding to cover slippage in 2020/21 Recurrent saving schemes	21.3	
<b>Updated Core Draft Financial Plan 2021/22 £m</b>	<b>0.0</b>	

This represents the core financial plan of the Health Board. In addition, the UHB will be incurring additional COVID 19 costs in respect of response and recovery for which funding has now been confirmed.

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

A full commentary has been provided to cover the tables requested for the month 11 financial position.

The response to the queries raised in the month 10 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 11 for which the following should be noted:

- It is assumed that LTA inflation of £5.075m that will be passed to the UHB from other Health Boards;
- The UHBs £16m 2021/22 savings target is reported on lines 8,9 & 13;
- The forecast position reflects the assessed COVID 19 response and recovery costs in Table B3 with additional Welsh Government Funding to match the costs;



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

The identification and delivery of the £12m (1.5%) recurrent savings target is key to delivery of the planned in year and underlying position. It is recognised that there is still a shortfall in the identification of required recurrent savings schemes to deliver this part of the financial plan and the UHB remains focussed in its ambition to achieve this by year end.

It should be noted that the UHB has not phased the reductions in planned expenditure arising from COVID 19 into its position to date but has agreed a utilisation plan that helps manage risk, support systems resilience and progress against UHB priorities. The latest forecast is a reduction of £7.9m for which expenditure plans are well progressed.

## OVERVIEW OF KEY RISKS & OPPORTUNITIES (TABLE A2)

The UHB has a well developed plan to utilise its reductions in planned expenditure, the risk of this has therefore been reduced again in month in Table A2.

Table A2 reflects the risks and opportunities identified in the financial plan and these 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 £0.287m and reflects the analysis contained in the annual operating plan in Table A. The UHB is reporting an underspend of £0.287m for the year to date and a forecast of breakeven as shown in Table 2.

**Table 2: Summary Financial Position for the period ended 28<sup>th</sup>Feb 2021**

	Cumulative Month 11 £m	Forecast Year-End Position £m
COVID 19 Additional Expenditure	94.957	119.375
Welsh Government COVID funding received / assumed	(94.957)	(119.375)
<b>Gross COVID 19 Forecast Position (Surplus) / Deficit £m</b>	0.000	0.000
<b>COVID FUNDING for Deficit due to non delivery of 2020/21 recurrent Savings</b>	(19.525)	(21.313)
Operational position (Surplus) / Deficit	19.238	21.313
<b>Financial Position £m (Surplus) / Deficit £m</b>	<b>(0.287)</b>	<b>0.000</b>

- **Note.** It is forecast that £7.947m of Reductions in Planned Expenditure due to COVID 19 will be available to manage risks in the plan.

The month 11 surplus of £0.287m, is a decrease of £0.119m on the surplus reported at month 10 and is comprised of the following:

- (£19.525m) planned deficit funding (11/12<sup>th</sup> of £21.300m);
- £19.238m operational pressures including the underlying brought forward position.

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

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

The additional COVID 19 expenditure in the year to date was £94.957m with full year forecast costs totalling £119.375m.

The plan assumes that Welsh Government COVID funding is sufficient to cover the gross COVID costs arising in the year to month 11 and for the remainder of the year.

### **PAY & AGENCY (TABLE B2)**

The UHB recorded Agency costs of £2.764m in month primarily due to nursing pressures and this represents an increase of £0.600m from the £2.164m recorded in month 10. £1.610m of the costs recorded in February related to registered nursing and midwifery.

### **COVID 19 ANALYSIS (TABLE B3)**

At month 11, Table B3 is projecting gross expenditure due to COVID-19 to be £119.375m. 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**

	Cumulative Month 11 £m	Forecast Year-End Position £m
COVID 19 Testing	2.629	2.956
COVID 19 Tracing	11.769	13.111
COVID 19 Vaccination	11.942	12.822
Extended Flu vaccination	1.257	1.287
Field Hospital / Surge - Recovery of Over Accrual	0.000	(0.803)
Cleaning Standards	0.769	0.844
PPE	4.685	5.166
Continuing Care and Funded Nursing Care	2.311	2.350
Urgent and Emergency Care	1.828	1.997
COVID 19 Local Response	42.103	49.376
COVID 19 Recovery	15.819	21.996
COVID 19: Annual Leave Accrual	0.000	3.200
COVID 19: Adferiad Programme - Long Covid Recovery	0.670	0.761
COVID 19: Additional Funding Allocation For PACU	0.000	0.528
COVID 19: Community Health Checks for Chronic Conditions	0.000	0.133
Covid 19: Pay Increase	0.681	0.826
Covid 19: Recovery Funding National schemes	0.000	0.747
COVID 19: Recovery Of NHS Bonus Accrual	(1.755)	(1.759)
COVID 19: Health Checks For People With a Learning Disability	0.000	0.085
COVID 19: Same Day Emergency Care	0.249	0.808
COVID 19: Cluster Funding	0.000	0.266
COVID 19: Health and Social Care Winter Plan	0.000	1.304
COVID 19: Agreed WG Uplift DOLS	0.000	0.126
COVID 19: Offender Health Prison Support - HMP Cardiff	0.000	0.023
COVID 19: Winter Pressures Enhanced Service Community Payment	0.000	0.375
COVID 19: National Antiviral Service Funding	0.000	0.050
COVID 19: ICF Children With Complex Needs	0.000	0.700
COVID 19: Planned Care Recovery Revenue SOS/PIFU	0.000	0.099
<b>Gross Expenditure Due To COVID 19 £m</b>	<b>94.957</b>	<b>119.375</b>
Welsh Government COVID funding confirmed / assumed	(94.957)	(119.375)
<b>COVID 19 Forecast Position (Surplus) / Deficit £m before ULD funding</b>	<b>0.000</b>	<b>0.000</b>
NR Funding for Non Delivery of 2020/21 Recurrent Savings	(19.525)	(21.313)
<b>COVID 19 Forecast Position (Surplus) / Deficit £m</b>	<b>(19.525)</b>	<b>(21.313)</b>

The UHB has not yet completed the work to estimate it's 2021/22 Annual Leave accrual, however, it is reasonable at this point to assume that the accrual will increase by £3.2m for the following issues:

- £0.2m for the 3% wage award
- £0.1m for the social care levy
- £2.9m additional day annual leave.

**The UHB does not require funding to meet this increased cost, but will cover this from slippage against COVID recovery schemes.**

This forecast includes assumed Welsh Government funding totaling £119.375m to match the forecast costs and a further £21.313m in support of the planning deficit identified in the initial financial plan as outlined below in Table 4:

**Table 4: Summary of Forecast COVID 19 Funding**

	Month 11 £m	Forecast Year-End Position £m
COVID 19 Testing	(2.629)	(3.159)
COVID 19 Tracing	(11.769)	(13.158)
COVID 19 Vaccination including COVID Vaccine Allergy SLA	(11.942)	(13.420)
Extended Flu vaccination	(1.257)	(1.103)
Field Hospital / Surge - Recovery of Over Accrual	0.000	0.803
Cleaning Standards	(0.769)	(0.806)
PPE	(4.685)	(3.984)
Continuing Care and Funded Nursing Care	(2.311)	(2.348)
Urgent and Emergency Care	(1.828)	(1.997)
COVID 19 Local Response	(42.103)	(49.935)
COVID 19 Recovery	(15.819)	(25.196)
COVID 19: Adferiad Programme - Long Covid Recovery	(0.670)	(0.761)
COVID 19: Additional Funding Allocation For PACU	0.000	(0.528)
COVID 19: Community Health Checks for Chronic Conditions	0.000	(0.133)
Covid 19: Pay Increase	(0.681)	(0.826)
Covid 19: Recovery Funding National schemes	0.000	(0.747)
COVID 19: Recovery Of NHS Bonus Accrual	1.755	1.759
COVID 19: Health Checks For People With a Learning Disability	0.000	(0.085)
COVID 19: Same Day Emergency Care	(0.249)	(0.808)
COVID 19: Cluster Funding	0.000	(0.266)
COVID 19: Health and Social Care Winter Plan	0.000	(1.304)
COVID 19: Agreed WG Uplift DOLS	0.000	(0.126)
COVID 19: Offender Health Prison Support - HMP Cardiff	0.000	(0.023)
COVID 19: Winter Pressures Enhanced Service Community Pharmacy Payment	0.000	(0.375)
COVID 19: National Antiviral Service Funding	0.000	(0.050)
COVID 19: ICF Children With Complex Needs	0.000	(0.700)
COVID 19: Planned Care Recovery Revenue SOS/PIFU	0.000	(0.099)
<b>Sub Total COVID funding confirmed/assumed £m</b>	<b>(94.957)</b>	<b>(119.375)</b>
<b>NR Funding for Non Delivery of 2020/21 Recurrent Savings</b>	<b>(19.525)</b>	<b>(21.313)</b>
<b>Total COVID funding confirmed/assumed £m</b>	<b>(114.482)</b>	<b>(140.688)</b>

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

Gross COVID expenditure is now assumed to be fully funded. The COVID 19 reductions in planned care expenditure have risen steadily since month 1 when they were forecast to be £3.786m in year. The forecast has risen by a further £0.546m in month to £7.947m at month 11 and the UHB is utilising this to manage risks, support systems resilience and progress UHB priorities. The corresponding budget is reported against the non pay line leading to an increase in the profile of non pay costs in the final month of the year.

The full year gross COVID forecast moved by £0.355m in the month from £119.020m at month 10 to £119.375m at month 11, as the result of additional funding being made available for Community Pharmacy, ICF Children With Complex Needs and the National Antiviral Service . The additional funding was partly offset by a reduction in the funding for the extended flu campaign where the allocation is now finalised.

## Key Financial Assumptions

The key assumptions are as follows:

- The brought forward COVID deficit of £21.313m relating to non-delivery of savings in 2020/21 is funded non recurrently.
- Confirmed Local COVID 19 response cost allocation of £49.935m for the financial year.
- Funding for national programmes have been fixed at month 8 forecasts
  - Testing and tracing costs
  - Mass vaccination programme
  - Transforming access to emergency care
  - Cleaning standards
  - NHS commissioned packages of care
  - PPE
- Funding for the Extended Flu campaign funding is now fixed following confirmation of final allocations in the on March 7<sup>th</sup>.
- COVID recovery allocations (as detailed below).
- COVID element of the 2021/22 pay award, which will be funded non recurrently

## COVID Local Response

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

- Site footprint (green, amber, red zones including transitional care beds)
- Reduced Dental income
- Critical Care revised layout
- Reduced private patient/overseas income
- Reduced restaurant and retail income
- GP OOH
- Laboratory support
- Mental Health out of area placements impact
- Use of the Independent Sector



## COVID Recovery

The focus is now increasingly turning to planning recovery of the system that will present a long term challenge. The organisation is now progressing its recovery plans in line with its recovery proposals.

Confirmation of tranche 1 £13.660m non-recurrent funding will support the following proposals:

- Independent sector and insourcing £6.757m
- Waiting list initiatives £1.214m
- Specialty specific schemes £0.610m
- Therapies £0.448m
- Recruitment of key posts £3.381m
- Hire of 2 mobile theatre units £1.250m

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

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

- PACU £0.528m
- Community health checks for chronic conditions £0.133m
- Cancer £0.148m
- Ophthalmology £0.438m
- Dermatology £0.129m
- Waiting list support £0.032m
- Learning Disabilities health checks £0.085m
- DOLS uplift £0.126m
- Planned Care Recovery Revenue SOS/PIFU £0.099M
- Offender Health Prison Support - HMP Cardiff £0.023m

Slippage against recovery schemes is earmarked to provided cover for the expected increase in the UHB's Annual Leave accrual.

## 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 £7.9m over the year and the UHB has plans to fully utilise this. 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. The system is however currently under considerable pressure which could further impact upon elective activity in the last month of the year.

### Financial Risks and Uncertainties

The UHB is forecasting a breakeven position at the year end in line with the submitted annual financial plan. In order to achieve this there are a number of risks and uncertainties that need to be managed. Workforce remains the key constraint.

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

Delivery of the core financial plan includes a 2% (£16.0m) savings requirement. At month 11, £15.252m Green and Amber savings have been identified against the target. This leaves the UHB with a further £0.748m of schemes to identify to meet the £16.000m savings target as outlined in table 5 below:

**Table 5: Savings Schemes**

	Total Savings Target £m	Total Savings Identified £m	Total Savings (Unidentified) £m
Total £m	16.000	15.252	(0.748)

Whilst the UHB is confident that the £16m target will be achieved this year, further progress will need to be made on recurrent schemes. The gap against the UHB's recurrent target has remained stable in month at £4.492m.

### INCOME/EXPENDITURE ASSUMPTIONS (TABLE D)

The current status of Welsh LTA agreements is as follows:

- Aneurin Bevan – The LTA is agreed and signed.
- Swansea Bay – The LTA is agreed and signed.
- Hywel Dda – The LTA is agreed and signed.
- Powys – The LTA is agreed and signed.
- Cwm Taf Morgannwg – The LTA is agreed and signed.
- WHSSC – The LTA is agreed and signed.
- Velindre – The LTA is agreed and signed.

## **INCOME ASSUMPTIONS 2021/22 (TABLE E)**

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

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

The UHB does not require funding to cover the expected increase in its annual leave accrual and will cover this from slippage against COVID recovery funding.

## **BALANCE SHEET - STATEMENT OF FINANCIAL POSITION (TABLE F)**

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. Updated indices are reflected.

Overall trade debtors have increased by £55m since the start of the year. This relates to amounts due from the Welsh Risk Pool (circa £44m) in respect of clinical negligence cases and NHS receivables (circa £12m). The overall carrying value of debtors has increased by £4m in month.

The value of Trade and other payables has fallen by around £12m since the start of the year. This mainly relates to a significant decrease in the levels of non NHS accruals.

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

## **CASH FLOW (TABLE G)**

The closing cash balance at the end of February was £1.136m.

In the January MMR return, the UHB predicted a cash deficit of £26.517m at the end of 2021/22 due to the 2018/19, 2019/20 & 2020/21 resource limit only allocations, which supported UHB expenditure in those years and led to a subsequent outflow of cash in 2021/22. An additional £26.517m working cash which was confirmed in February, to support this shortfall.

A large part of the UHB's 2021/22 expenditure is profiled into the final part of the year and at this stage it is unclear whether the UHB will require all of this



working cash in this financial year. In this context, the UHB will look to finalise the cash that it draws down against its cash limit in the last 2 weeks of March.

## **CAPITAL SCHEMES (TABLES I & J)**

Of the UHB's approved Capital Resource Limit, 35.7% has been expended to date. The low percentage reflects the number of large schemes approved in the second half of 2021/22.

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

All Wales CRL reallocation in relation to the DPIF Linc to other health boards is reflected on both table I and J, this has been agreed, awaiting an updated CRL.

Planned expenditure for the year reflects the CRL received from Welsh Government dated 2<sup>nd</sup> March 2022.

## **AGED WELSH NHS DEBTORS (TABLE M)**

As at the 28<sup>th</sup> February, 2022, two invoices raised by the UHB against other Welsh NHS bodies have been outstanding for more than 17 weeks. Both have since been paid.

## **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 23<sup>rd</sup> March 2022 meeting of the Finance Committee for information.

## **CONCLUSION**

Welsh Government wrote to the UHB on 11<sup>th</sup> 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 30<sup>th</sup> June 2021 in line with the Welsh Government timetable.

The UHB is committed to achieving in year and recurrent financial balance as soon as possible and currently has a one year operational plan for 2021/22, which aims to deliver financial stability and ensure that the underlying position does not deteriorate. This includes a savings target of £16.0m.

The reported financial position for the 11 months to the end of February is a surplus of £0.287m and the UHB is forecasting a breakeven position at year

end. This forecast is based upon confirmed allocations and other resource planning assumptions agreed with Welsh Government and the management of residual risks in the plan.



.....  
**SUZANNE RANKIN**  
**CHIEF EXECUTIVE**

11<sup>th</sup> March 2022



.....  
**CATHERINE PHILLIPS**  
**EXECUTIVE DIRECTOR OF**  
**FINANCE**

11<sup>th</sup> March 2022



Cardiff & Vale ULHB

Table A - Movement of Opening Financial Plan to Forecast Outturn

Period : Feb 22

This Table is currently showing 0 errors

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

	In Year Effect	Non Recurring	Recurring	FYE of Recurring
	£'000	£'000	£'000	£'000
1 Underlying Position b/fwd from Previous Year - must agree to M12 MMR (Deficit - Negative Value)	-25,313	0	-25,313	-25,313
2 Planned New Expenditure (Non Covid-19) (Negative Value)	-33,575	-48	-33,527	-33,527
3 Planned Expenditure For Covid-19 (Negative Value)	-118,787	-118,787		
4 Planned Welsh Government Funding (Non Covid-19) (Positive Value)	16,501	0	16,501	16,501
5 Planned Welsh Government Funding for Covid-19 (Positive Value)	140,100	140,100		
6 Planned Provider Income (Positive Value)	5,075	0	5,075	5,075
7 RRL Profile - phasing only (In Year Effect / Column C must be nil)	0	0	0	0
8 Planned (Finalised) Savings Plan	12,338	6,844	5,494	5,847
9 Planned (Finalised) Net Income Generation	386	220	166	166
10 Planned Profit / (Loss) on Disposal of Assets	0	0	0	0
11 Planned Release of Uncommitted Contingencies & Reserves (Positive Value)	0	0		
12 Covid Expenditure Reductions	0	0		
13 Planning Assumptions still to be finalised at Month 1	3,275	0	3,275	5,938
14 Opening IMTP / Annual Operating Plan	0	28,329	-28,329	-25,313
15 Reversal of Planning Assumptions still to be finalised at Month 1	-3,275	0	-3,275	-5,938
16 Additional In Year & Movement from Planned Release of Previously Committed Contingencies & Reserves (Positive)	0	0		
17 Additional In Year & Movement from Planned Profit / (Loss) on Disposal of Assets	0	0		
18 Underachievement of Month 1 Finalised Income Generation Due to Covid-19 (Negative Value)	0	0		
19 Other Movement in Month 1 Planned & In Year Net Income Generation	86	30	56	67
20 Underachievement of Month 1 Finalised Savings Due to Covid-19 (Negative Value)	0	0		
21 Other Movement in Month 1 Planned Savings - (Underachievement) / Overachievement	-60	0	-60	-114
22 Additional In Year Identified Savings - Forecast	2,439	1,034	1,404	1,493
23 Variance to Planned RRL & Other Income	0	0		
24 Additional In Year & Movement in Planned Welsh Government Funding for Covid-19 (Positive Value - additional)	589	589		
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)	-589	-589		
27 In Year Expenditure Cost Reduction Due To Covid-19 (Positive Value)	7,947	7,947		
28 In Year Slippage on Investments/Repurposing of Developmental Initiatives Due To Covid-19 (Positive Value)	0	0		
29 In Year Accountancy Gains (Positive Value)	0	0	0	0
30 Net In Year Operational Variance to IMTP/AOP (material gross amounts to be listed separately)	0	0		
31 Actions to mitigate Savings Delivery & In Year Operational Pressures	0	0	0	4,492
32 In Year Operational Pressures in addition to Savings Delivery	-7,137	-7,137		
33 Mitigation of Increase in Annual Leave Accrual	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	30,203	-30,203	-25,313

	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	YTD	In Year Effect
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
1	-2,109	-2,109	-2,109	-2,109	-2,109	-2,109	-2,109	-2,109	-2,109	-2,109	-2,109	-2,109	-23,204	-25,313
2	-2,704	-2,704	-2,704	-2,704	-2,704	-2,704	-2,704	-2,704	-2,704	-2,704	-2,704	-2,704	-3,835	-33,575
3	-8,825	-7,835	-8,499	-8,180	-11,254	-10,726	-11,104	-10,966	-10,633	-10,494	-10,144	-10,125	-108,662	-118,787
4	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	15,126	16,501
5	8,825	11,387	10,276	9,956	13,030	12,502	12,880	12,743	12,409	12,270	11,920	11,901	128,198	140,100
6	423	423	423	423	423	423	423	423	423	423	423	423	4,652	5,075
7	464	390	-802	-561	-105	-132	-102	-91	-98	-97	0	1,134	-1,134	0
8	491	545	1,734	1,553	1,030	1,056	1,026	1,015	1,022	1,021	924	921	11,417	12,338
9	13	30	34	35	35	35	34	34	34	34	34	34	352	386
10													0	0
11													0	0
12													0	0
13	273	273	273	273	273	273	273	273	273	273	273	273	3,002	3,275
14	-1,775	1,775	0	60	-7	-7	-8	-8	-8	-8	-8	-8	8	0
15	-273	-273	-273	-273	-273	-273	-273	-273	-273	-273	-273	-273	-3,002	-3,275
16													0	0
17													0	0
18	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	0	0	6	14	14	7	7	7	7	7	7	7	79	86
20	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	0	0	0	4	2	-9	-6	-14	-9	-9	-9	-9	-51	-60
22	0	0	45	141	487	210	364	313	171	235	235	237	2,201	2,439
23													0	0
24	1,776	-1,776	0	0	-2,850	-2,851	-3,874	-3,217	-1,753	-151	990	14,293	-13,704	589
25													0	0
26	0	0	0	0	2,850	2,851	3,874	3,217	1,753	151	-990	-14,293	13,704	-589
27	661	516	970	415	612	571	901	-4,646	0	0	7,947	0	7,947	
28	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30													0	0
31	0												0	0
32	-2,318	1,251	-187	-226	-1,186	-239	-886	4,655	8	251	-72	-8,188	1,052	-7,137
33													0	0
34													0	0
35													0	0
36													0	0
37													0	0
38													0	0
39													0	0
40	-1,929	1,493	560	136	-351	261	100	35	-103	204	-119	-287	287	0

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

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Table B3 - COVID-19 Analysis

A - Additional Expenditure

		1	2	3	4	5	6	7	8	9	10	11	12		
		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total YTD	Forecast
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
A1	Enter as positive values														
1	Testing (Additional costs due to C19) enter as positive values - actual/forecast														
2	Provider Pay (Establishment, Temp & Agency)														
3	Administrative, Clerical & Board Members	92	74	87	87	54	73	101	75	71	73	73	80	861	942
4	Medical & Dental	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Nursing & Midwifery Registered	102	83	122	99	89	90	64	94	13	76	58	95	891	986
6	Prof Scientific & Technical	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Additional Clinical Services	30	17	18	13	20	3	(3)	3	2	16	(0)	3	120	123
8	Allied Health Professionals	10	1	6	16	3	8	8	8	7	7	7	7	81	88
9	Healthcare Scientists	0	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	0
11	Students	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Sub total Testing Provider Pay	235	175	233	215	166	174	170	181	93	173	138	186	1,952	2,138
13	Primary Care Contractor (excluding drugs)	0	0	0	0	43	31	19	24	22	87	90	55	316	371
14	Primary Care - Drugs	0	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	0
16	Provider - Non Pay (Clinical & General Supplies, Rent, Rates, Equipment etc) Exclude PPE - see A7	8	8	132	68	57	28	25	19	(47)	26	38	86	361	447
17	Healthcare Services Provided by Other NHS Bodies	0	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	0
19	Continuing Care and Funded Nursing Care	0	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	0
21	Joint Financing and Other (includes Local Authority)	0	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	0
23		0	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	0
25		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Sub total Testing Non Pay	8	8	132	68	100	58	44	43	(26)	113	128	141	677	818
27	TOTAL TESTING EXPENDITURE	243	183	364	283	266	233	214	224	67	286	265	327	2,629	2,956
28	PLANNED TESTING EXPENDITURE (In Opening Plan)	243	183	364	283	332	332	332	332	332	332	332	332	3,397	3,729
29	MOVEMENT FROM OPENING PLANNED TESTING EXPENDITURE	0	0	0	0	66	99	118	108	265	46	67	5	768	773
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	0
32	Medical & Dental	0	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	0
34	Prof Scientific & Technical	0	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	0
36	Allied Health Professionals	0	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	0
38	Estates & Ancillary	0	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	0
40	Sub total Tracing Provider Pay	0	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	0
42	Primary Care - Drugs	0	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	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	0
45	Healthcare Services Provided by Other NHS Bodies	0	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	0
47	Continuing Care and Funded Nursing Care	0	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	0
49	Joint Financing and Other (includes Local Authority)	1,016	956	946	998	1,186	1,081	1,174	1,126	1,059	1,290	937	1,342	11,769	13,111
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	0
51		0	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	0
53		0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	Sub total Tracing Non Pay	1,016	956	946	998	1,186	1,081	1,174	1,126	1,059	1,290	937	1,342	11,769	13,111
55	TOTAL TRACING EXPENDITURE	1,016	956	946	998	1,186	1,081	1,174	1,126	1,059	1,290	937	1,342	11,769	13,111
56	PLANNED TRACING EXPENDITURE (In Opening Plan)	1,016	956	946	998	1,696	1,696	1,696	1,696	1,696	1,696	1,696	1,696	15,788	17,484
57	MOVEMENT FROM OPENING PLANNED TRACING EXPENDITURE	0	0	0	0	510	615	522	570	637	406	759	354	4,019	4,373

<b>A3</b>	<b>Mass COVID-19 Vaccination (Additional costs due to C19) enter as positive values - actual/forecast</b>														
<b>58</b>	<b>Provider Pay (Establishment, Temp &amp; Agency)</b>														
<b>59</b>	Administrative, Clerical & Board Members	238	260	273	232	228	254	200	180	231	249	338	267	2,683	2,949
<b>60</b>	Medical & Dental	11	9	10	11	11	27	5	6	0	2	0	0	92	92
<b>61</b>	Nursing & Midwifery Registered	213	340	279	194	206	240	252	208	223	236	170	207	2,561	2,767
<b>62</b>	Prof Scientific & Technical	9	19	7	9	4	1	2	8	10	2	2	8	73	82
<b>63</b>	Additional Clinical Services	242	293	227	225	158	154	113	80	106	124	71	102	1,794	1,896
<b>64</b>	Allied Health Professionals	0	0	1	3	1	31	0	2	0	2	4	0	45	45
<b>65</b>	Healthcare Scientists	7	2	4	1	1	0	2	3	3	3	2	0	30	30
<b>66</b>	Estates & Ancillary	42	31	26	25	22	(22)	0	(0)	0	0	0	0	123	123
<b>67</b>	Students	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>68</b>	<b>Sub total Mass COVID-19 Vaccination Provider Pay</b>	<b>763</b>	<b>955</b>	<b>827</b>	<b>699</b>	<b>631</b>	<b>685</b>	<b>575</b>	<b>486</b>	<b>573</b>	<b>619</b>	<b>587</b>	<b>583</b>	<b>7,400</b>	<b>7,984</b>
<b>69</b>	Primary Care Contractor (excluding drugs)	391	123	69	0	7	4	121	63	18	72	(5)	0	862	862
<b>70</b>	Primary Care - Drugs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>71</b>	Secondary Care - Drugs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>72</b>	Provider - Non Pay (Clinical & General Supplies, Rent, Rates, Equipment etc) <b>Exclude PPE - see A7</b>	120	177	250	343	645	311	(7)	199	(164)	164	246	176	2,285	2,461
<b>73</b>	Healthcare Services Provided by Other NHS Bodies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>74</b>	Non Healthcare Services Provided by Other NHS Bodies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>75</b>	Continuing Care and Funded Nursing Care	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>76</b>	Other Private & Voluntary Sector	306	88	170	163	37	51	133	217	(9)	139	99	121	1,395	1,515
<b>77</b>	Joint Financing and Other (includes Local Authority)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>78</b>	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
<b>79</b>		0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>80</b>		0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>81</b>		0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>82</b>	<b>Sub total Mass COVID-19 Vaccination Non Pay</b>	<b>817</b>	<b>389</b>	<b>490</b>	<b>507</b>	<b>689</b>	<b>366</b>	<b>247</b>	<b>479</b>	<b>(156)</b>	<b>374</b>	<b>341</b>	<b>296</b>	<b>4,542</b>	<b>4,839</b>
<b>83</b>	<b>TOTAL MASS COVID-19 VACC EXPENDITURE</b>	<b>1,580</b>	<b>1,344</b>	<b>1,317</b>	<b>1,205</b>	<b>1,319</b>	<b>1,052</b>	<b>822</b>	<b>965</b>	<b>417</b>	<b>993</b>	<b>928</b>	<b>880</b>	<b>11,942</b>	<b>12,822</b>
<b>84</b>	<b>PLANNED MASS COVID-19 VACC EXPENDITURE (In Opening Plan)</b>	<b>1,580</b>	<b>1,344</b>	<b>1,317</b>	<b>1,205</b>	<b>1,938</b>	<b>1,419</b>	<b>1,431</b>	<b>1,366</b>	<b>1,327</b>	<b>1,305</b>	<b>1,270</b>	<b>1,270</b>	<b>15,503</b>	<b>16,773</b>
<b>85</b>	<b>MOVEMENT FROM OPENING PLANNED MASS COVID-19 VACC EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>619</b>	<b>367</b>	<b>608</b>	<b>401</b>	<b>910</b>	<b>311</b>	<b>342</b>	<b>390</b>	<b>3,560</b>	<b>3,951</b>
<b>A4</b>	<b>Extended Flu Vaccination (Additional costs due to C19) enter as positive values - actual/forecast</b>														
<b>86</b>	<b>Provider Pay (Establishment, Temp &amp; Agency)</b>														
<b>87</b>	Administrative, Clerical & Board Members	0	0	0	0	0	0	0	0	0	17	8	0	25	25
<b>88</b>	Medical & Dental	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>89</b>	Nursing & Midwifery Registered	0	0	0	0	0	0	18	10	21	17	59	6	126	131
<b>90</b>	Prof Scientific & Technical	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>91</b>	Additional Clinical Services	0	0	0	0	0	0	3	6	5	6	6	9	26	35
<b>92</b>	Allied Health Professionals	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>93</b>	Healthcare Scientists	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>94</b>	Estates & Ancillary	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>95</b>	Students	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>96</b>	<b>Sub total Extended Flu Vaccination Provider Pay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21</b>	<b>16</b>	<b>27</b>	<b>40</b>	<b>73</b>	<b>15</b>	<b>177</b>	<b>191</b>
<b>97</b>	Primary Care Contractor (excluding drugs)	0	0	0	0	0	0	673	(263)	430	(504)	413	0	750	750
<b>98</b>	Primary Care - Drugs	0	0	0	0	0	0	89	63	49	7	18	13	227	240
<b>99</b>	Secondary Care - Drugs	0	0	0	0	0	0	54	24	5	0	0	0	83	83
<b>100</b>	Provider - Non Pay (Clinical & General Supplies, Rent, Rates, Equipment etc) <b>Exclude PPE - see A7</b>	0	0	0	0	0	0	0	13	2	3	2	3	20	23
<b>101</b>	Healthcare Services Provided by Other NHS Bodies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>102</b>	Non Healthcare Services Provided by Other NHS Bodies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>103</b>	Continuing Care and Funded Nursing Care	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>104</b>	Other Private & Voluntary Sector	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>105</b>	Joint Financing and Other (includes Local Authority)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>106</b>	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
<b>107</b>		0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>108</b>		0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>109</b>		0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>110</b>	<b>Sub total Extended Flu Vaccination Non Pay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>816</b>	<b>(162)</b>	<b>486</b>	<b>(494)</b>	<b>433</b>	<b>16</b>	<b>1,080</b>	<b>1,096</b>
<b>111</b>	<b>TOTAL EXTENDED FLU VACC EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>837</b>	<b>(146)</b>	<b>513</b>	<b>(454)</b>	<b>506</b>	<b>30</b>	<b>1,257</b>	<b>1,287</b>
<b>112</b>	<b>PLANNED EXTENDED FLU VACC EXPENDITURE (In Opening Plan)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>91</b>	<b>583</b>	<b>496</b>	<b>165</b>	<b>98</b>	<b>84</b>	<b>21</b>	<b>1,515</b>	<b>1,536</b>
<b>113</b>	<b>MOVEMENT FROM OPENING PLANNED EXTENDED FLU VACC EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>91</b>	<b>(255)</b>	<b>642</b>	<b>(348)</b>	<b>552</b>	<b>(422)</b>	<b>(10)</b>	<b>259</b>	<b>249</b>
<b>A5</b>	<b>Field Hospital / Surge (Additional costs due to C19) enter as positive value - actual/forecast</b>														
<b>114</b>	<b>Provider Pay (Establishment, Temp &amp; Agency)</b>														
<b>115</b>	Administrative, Clerical & Board Members	0	11	3	7	5	4	8	3	5	5	(4)	3	47	50
<b>116</b>	Medical & Dental	0	0	39	34	44	47	22	32	26	17	17	17	277	294
<b>117</b>	Nursing & Midwifery Registered	0	245	141	128	111	149	149	173	130	157	122	122	1,505	1,627
<b>118</b>	Prof Scientific & Technical	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>119</b>	Additional Clinical Services	0	219	117	94	88	95	105	133	110	119	123	123	1,203	1,326
<b>120</b>	Allied Health Professionals	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>121</b>	Healthcare Scientists	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>122</b>	Estates & Ancillary	0	37	80	35	35	52	41	41	79	71	69	44	537	581
<b>123</b>	Students	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>124</b>	<b>Sub total Field Hospital / Surge Provider Pay</b>	<b>0</b>	<b>511</b>	<b>381</b>	<b>298</b>	<b>282</b>	<b>347</b>	<b>324</b>	<b>382</b>	<b>350</b>	<b>369</b>	<b>327</b>	<b>308</b>	<b>3,570</b>	<b>3,878</b>
<b>125</b>	Primary Care Contractor (excluding drugs)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>126</b>	Primary Care - Drugs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>127</b>	Secondary Care - Drugs	0	13	5	5	6	8	9	9	9	12	10	10	87	97
<b>128</b>	Provider - Non Pay (Clinical & General Supplies, Rent, Rates, Equipment etc) <b>Exclude PPE - see A7</b>	0	131	35	44	47	54	94	(721)	92	107	179	75	64	138
<b>129</b>	Provider - Non Pay (Decommissioning Costs)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>130</b>	Healthcare Services Provided by Other NHS Bodies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>131</b>	Non Healthcare Services Provided by Other NHS Bodies	0	0	0	0	0	0	0	0	0	0	0	0	0	0

132	Continuing Care and Funded Nursing Care	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
133	Other Private & Voluntary Sector	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
134	Joint Financing and Other (includes Local Authority)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
135	Joint Financing and Other - (Compensation for Consequential Losses)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
136	Other (only use with WG agreement & state SoCNE/I line ref)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
137		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
138		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
139		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
140	<b>Sub total Field Hospital / Surge Non Pay</b>	<b>0</b>	<b>144</b>	<b>41</b>	<b>50</b>	<b>53</b>	<b>62</b>	<b>103</b>	<b>(712)</b>	<b>101</b>	<b>118</b>	<b>189</b>	<b>85</b>	<b>150</b>	<b>235</b>		
141	<b>TOTAL FIELD HOSPITAL / SURGE EXPENDITURE</b>	<b>0</b>	<b>656</b>	<b>421</b>	<b>348</b>	<b>335</b>	<b>409</b>	<b>427</b>	<b>(330)</b>	<b>451</b>	<b>487</b>	<b>516</b>	<b>393</b>	<b>3,720</b>	<b>4,113</b>		
142	<b>PLANNED FIELD HOSPITAL / SURGE EXPENDITURE (In Opening Plan)</b>	<b>0</b>	<b>656</b>	<b>421</b>	<b>348</b>	<b>357</b>	<b>365</b>	<b>359</b>	<b>360</b>	<b>373</b>	<b>364</b>	<b>339</b>	<b>348</b>	<b>3,942</b>	<b>4,290</b>		
143	<b>MOVEMENT FROM OPENING PLANNED FIELD HOSPITAL / SURGE EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22</b>	<b>(43)</b>	<b>(68)</b>	<b>690</b>	<b>(78)</b>	<b>(123)</b>	<b>(177)</b>	<b>(45)</b>	<b>222</b>	<b>177</b>		
A6	<b>Cleaning Standards (Additional costs due to C19) enter as positive value - actual/forecast</b>																
144	<b>Provider Pay (Establishment, Temp &amp; Agency)</b>																
145	Administrative, Clerical & Board Members	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
146	Medical & Dental	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
147	Nursing & Midwifery Registered	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
148	Prof Scientific & Technical	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
149	Additional Clinical Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
150	Allied Health Professionals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
151	Healthcare Scientists	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
152	Estates & Ancillary	155	(48)	83	51	60	73	56	70	65	82	80	71	727	798		
153	Students	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
154	<b>Sub total Cleaning Standards Provider Pay</b>	<b>155</b>	<b>(48)</b>	<b>83</b>	<b>51</b>	<b>60</b>	<b>73</b>	<b>56</b>	<b>70</b>	<b>65</b>	<b>82</b>	<b>80</b>	<b>71</b>	<b>727</b>	<b>798</b>		
155	Primary Care Contractor (excluding drugs)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
156	Primary Care - Drugs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
157	Secondary Care - Drugs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
158	Provider - Non Pay (Clinical & General Supplies, Rent, Rates, Equipment etc) <b>Exclude PPE - see A7</b>	0	0	0	0	1	0	0	4	25	7	4	4	42	46		
159	Healthcare Services Provided by Other NHS Bodies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
160	Non Healthcare Services Provided by Other NHS Bodies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
161	Continuing Care and Funded Nursing Care	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
162	Other Private & Voluntary Sector	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
163	Joint Financing and Other (includes Local Authority)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
164	Other (only use with WG agreement & state SoCNE/I line ref)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
165		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
166		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
167		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
168	<b>Sub total Cleaning Standards Non Pay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>25</b>	<b>7</b>	<b>4</b>	<b>4</b>	<b>42</b>	<b>46</b>		
169	<b>TOTAL CLEANING STANDARDS EXPENDITURE</b>	<b>155</b>	<b>(48)</b>	<b>83</b>	<b>51</b>	<b>61</b>	<b>73</b>	<b>56</b>	<b>74</b>	<b>90</b>	<b>89</b>	<b>85</b>	<b>75</b>	<b>769</b>	<b>844</b>		
170	<b>PLANNED CLEANING STANDARDS EXPENDITURE (In Opening Plan)</b>	<b>155</b>	<b>(48)</b>	<b>83</b>	<b>51</b>	<b>366</b>	<b>372</b>	<b>372</b>	<b>372</b>	<b>372</b>	<b>372</b>	<b>372</b>	<b>372</b>	<b>2,839</b>	<b>3,211</b>		
171	<b>MOVEMENT FROM OPENING PLANNED CLEANING STANDARDS EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>305</b>	<b>299</b>	<b>316</b>	<b>298</b>	<b>282</b>	<b>283</b>	<b>287</b>	<b>297</b>	<b>2,070</b>	<b>2,367</b>		

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A7	Other (Additional costs due to C19) enter as positive value - actual/forecast														
172	Provider Pay (Establishment, Temp & Agency)														
173	Administrative, Clerical & Board Members	137	160	175	121	176	149	(38)	493	257	1,034	384	703	3,048	3,751
174	Medical & Dental	790	831	726	766	604	832	166	1,697	990	897	964	3,235	9,263	12,498
175	Nursing & Midwifery Registered	1,183	607	701	636	753	809	1,042	814	1,130	1,101	1,108	3,457	9,885	13,343
176	Prof Scientific & Technical	52	53	46	114	79	149	121	121	122	161	147	259	1,166	1,426
177	Additional Clinical Services	524	423	460	394	571	527	203	1,017	789	854	895	983	6,658	7,640
178	Allied Health Professionals	222	31	79	74	75	122	361	145	(72)	203	186	244	1,425	1,669
179	Healthcare Scientists	1	1	1	62	5	15	30	98	25	51	33	93	323	416
180	Estates & Ancillary	205	80	(13)	82	86	132	(281)	465	108	91	89	131	1,045	1,175
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	(1,594)	(161)	0	0	0	(1,702)	(1,702)
183		0	0	0	0	0	0	0	0	0	0	0	0	0	0
184	Movement in the Annual Leave Accrual	0	0	0	0	0	0	0	0	0	0	0	3,200	0	3,200
185		0	0	0	0	0	0	0	0	0	0	0	0	0	0
186	Sub total Other C-19 Provider Pay	3,113	2,198	2,215	2,250	2,350	2,735	1,605	3,257	3,188	4,392	3,808	12,305	31,111	43,416
187	Primary Care Contractor (excluding drugs)	315	233	(491)	13	22	13	24	71	74	318	305	331	896	1,227
188	Primary Care Contractor (excluding drugs) - Costs as a result of lost GDS Income	0	0	773	211	214	221	253	193	245	234	223	219	2,569	2,788
189	Primary Care - Drugs	337	289	165	38	76	169	63	63	63	63	63	63	1,388	1,450
190	Secondary Care - Drugs	57	45	43	61	152	58	84	115	105	63	46	72	829	901
191	Provider - Non Pay (Clinical & General Supplies, Rent, Rates, Equipment etc) Exclude PPE - see separate line	481	427	890	978	386	424	503	777	792	960	1,382	5,812	8,001	13,813
192	Provider - Non Pay - PPE	379	373	721	416	636	(11)	109	215	837	463	547	481	4,685	5,166
193	Healthcare Services Provided by Other NHS Bodies	111	56	9	64	(52)	(100)	(11)	(55)	(50)	154	70	72	196	268
194	Healthcare Services Provided by Other NHS Bodies - Additional Costs due to Block Contracts - Wales NHS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
195	Healthcare Services Provided by Other NHS Bodies - Additional Costs due to Block Contracts - England NHS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
196	Non Healthcare Services Provided by Other NHS Bodies	0	0	0	0	27	468	19	23	259	(42)	25	236	778	1,014
197	Continuing Care and Funded Nursing Care	249	249	249	262	255	253	247	184	158	127	78	48	2,311	2,359
198	Other Private & Voluntary Sector	569	655	782	915	952	742	830	846	556	875	844	1,331	8,566	9,897
199	Other Private & Voluntary Sector - Private Hospital Providers	200	183	67	86	72	127	50	149	56	46	263	211	1,299	1,510
200	Joint Financing and Other (includes Local Authority)	0	0	0	0	0	0	0	0	0	0	242	190	242	432
201	Other (only use with WG Agreement & state SoCNE/i line ref)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
202	Loss of Private Patient Income	19	19	(38)	0	0	0	0	0	0	0	0	0	0	0
203		0	(12)	12	0	0	0	0	0	0	0	0	0	0	0
204		0	29	(29)	0	0	0	0	0	0	0	0	0	0	0
205	WHSCC All Wales Covid-19 pressure - Socne Line 13	0	0	0	0	147	(70)	(77)	0	0	0	0	0	0	0
206	Sub total Other C-19 Non Pay	2,718	2,545	3,153	3,045	2,887	2,294	2,094	2,581	3,095	3,260	4,089	9,066	31,760	40,826
207	TOTAL OTHER C-19 EXPENDITURE	5,831	4,743	5,368	5,295	5,237	5,028	3,699	5,837	6,284	7,652	7,897	21,371	62,871	84,242
208	PLANNED OTHER C-19 EXPENDITURE (In Opening Plan)	5,831	4,743	5,368	5,295	5,237	5,028	3,699	5,837	6,284	7,652	7,897	21,371	62,871	84,242
209	MOVEMENT FROM OPENING PLANNED OTHER C-19 EXPENDITURE	0	0	0	0	1,328	1,423	2,633	508	84	(1,324)	(1,846)	(15,285)	2,806	(12,479)
210	TOTAL ADDITIONAL EXPENDITURE DUE TO COVID	8,825	7,835	8,499	8,180	8,405	7,875	7,231	7,750	8,880	10,343	11,134	24,418	94,957	119,375
211	PLANNED ADDITIONAL EXPENDITURE DUE TO COVID (In Opening Plan)	8,825	7,835	8,499	8,180	11,254	10,726	11,104	10,966	10,633	10,494	10,144	10,125	108,662	118,787
212	MOVEMENT FROM OPENING PLANNED ADDITIONAL COVID EXPENDITURE	0	0	0	0	2,850	2,851	3,874	3,217	1,753	151	(990)	(14,293)	13,704	(589)

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

	1	2	3	4	5	6	7	8	9	10	11	12		
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total YTD	Forecast year-end position
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
	<i>Enter as Positive values</i>													
213	Non Delivery of Savings (due to C19) - Actual/Forecast													
214	Non Delivery of Finalised (M1) Savings													
215	Non finalisation of Planning Assumptions (savings) at M1													
216	Non Delivery of Finalised (M1) Net Income Generation Schemes - Actual/Forecast													
217	TOTAL NON DELIVERY OF SAVINGS/NET INCOME GENERATION DUE TO COVID													
	0	0	0	0	0	0	0	0	0	0	0	0	0	0

C - In Year Operational Expenditure Cost Reduction Due To C19

	1	2	3	4	5	6	7	8	9	10	11	12		
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total YTD	Forecast year-end position
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
	<i>Enter as Negative values</i>													
218	Expenditure Reductions (due to C19) - Actual/Forecast													
219	Reduction of non pay costs due to reduced elective activity													
220	Reduction of outsourcing costs due to reduced planned activity													
221	WHSSC C-19 Slippage (as advised by WHSSC)													
222	Other (please specify): Bed closures due to social distancing													
223	Cross-border Non-Contracted Activity (NCA)													
224	Reduced GDS Contracts													
225														
226														
227														
228	TOTAL EXPENDITURE REDUCTION													
	(234)	(284)	(234)	(611)	(149)	(334)	(360)	2,206	0	0	0	(4,022)	0	(4,022)
	0	0	(481)	481	0	0	0	0	0	0	0	0	0	0
	(31)	(29)	(37)	111	(88)	74	(165)	165	0	0	0	(452)	0	(452)
	(134)	(144)	(100)	(198)	(227)	(238)	(170)	1,211	0	0	0	(1,929)	0	(1,929)
	(87)	8	(33)	(103)	(53)	22	(129)	375	0	0	0	(1,544)	0	(1,544)
	(175)	(67)	(85)	(95)	(95)	(95)	(77)	688	0	0	0	(0)	0	(0)
	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	(661)	(516)	(970)	(415)	(612)	(571)	(901)	4,646	0	0	0	(7,947)	0	(7,947)

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													
	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	8,164	7,319	7,530	7,765	7,793	7,304	6,330	12,396	8,880	10,343	11,134	16,471	94,957	111,429

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													
	8,825	11,387	10,276	9,956	13,030	12,502	12,880	12,743	12,409	12,270	11,920	11,901	128,198	140,100
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													
	1,776	(1,776)	0	0	(2,850)	(2,851)	(3,874)	(3,217)	(1,753)	(151)	990	14,293	(13,704)	589
	10,601	9,611	10,276	9,956	10,181	9,651	9,007	9,526	10,656	12,119	12,910	26,194	114,494	140,688
	2,437	2,292	2,746	2,191	2,388	2,347	2,677	(2,870)	1,776	1,776	1,776	9,723	19,537	29,260

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

This Table is currently showing 0 errors

			1	2	3	4	5	6	7	8	9	10	11	12	Total YTD	Full-year forecast	YTD as %age of FY	Assessment		Full In-Year forecast		Full-Year Effect of Recurring Savings
			Apr £'000	May £'000	Jun £'000	Jul £'000	Aug £'000	Sep £'000	Oct £'000	Nov £'000	Dec £'000	Jan £'000	Feb £'000	Mar £'000			YTD variance as %age of YTD	Green £'000	Amber £'000	non recurring £'000	recurring £'000	£'000
1	CHC and Funded Nursing Care	Budget/Plan	8	8	21	21	21	21	21	21	21	21	21	21	206	227		227	0			
2		Actual/F'cast	8	8	21	21	21	21	158	41	41	41	41	41	420	461	91.21%	461	0	361	100	100
3		Variance	0	0	0	0	0	0	137	20	20	20	20	20	215	234	104.14%	234	0			
4	Commissioned Services	Budget/Plan	0	0	80	0	0	0	0	0	0	0	0	0	80	80		80	0			
5		Actual/F'cast	0	0	80	0	0	0	0	0	0	0	0	0	80	80	100.00%	80	0	80	0	0
6		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0	0			
7	Medicines Management (Primary & Secondary Care)	Budget/Plan	14	16	17	19	19	19	34	34	34	34	34	34	276	310		310	0			
8		Actual/F'cast	14	16	17	36	26	26	41	56	26	41	41	44	341	385	88.67%	385	0	40	345	345
9		Variance	0	0	0	17	7	7	7	22	(9)	7	7	9	65	75	23.59%	75	0			
10	Non Pay	Budget/Plan	313	342	1,372	1,307	842	879	843	832	839	839	742	739	9,149	9,888		9,888	0			
11		Actual/F'cast	313	342	1,417	1,398	1,275	1,031	1,012	1,021	966	993	896	893	10,664	11,557	92.28%	11,557	0	5,790	5,767	6,151
12		Variance	0	0	45	91	433	152	169	190	127	154	154	154	1,515	1,669	16.56%	1,669	0			
13	Pay	Budget/Plan	155	179	243	205	148	137	128	128	128	127	127	127	1,706	1,833		1,833	0			
14		Actual/F'cast	155	179	243	242	197	180	174	195	152	172	172	173	2,062	2,234	92.27%	2,234	0	1,607	627	630
15		Variance	0	0	0	37	49	43	45	67	24	45	45	46	356	401	20.85%	401	0			
16	Primary Care	Budget/Plan	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
17		Actual/F'cast	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0
18		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
19	Total	Budget/Plan	491	545	1,734	1,553	1,030	1,056	1,026	1,015	1,022	1,021	924	921	11,417	12,338		12,338	0			
20		Actual/F'cast	491	545	1,779	1,698	1,519	1,258	1,384	1,314	1,184	1,247	1,150	1,149	13,568	14,717	92.19%	14,717	0	7,878	6,839	7,226
21		Variance	0	0	45	145	489	201	358	299	162	226	226	228	2,151	2,379	18.84%	2,379	0			
22	Variance in month		0.00%	0.00%	2.60%	9.34%	47.46%	19.05%	34.91%	29.43%	15.84%	22.11%	24.43%	24.78%	18.84%							
23	In month achievement against FY forecast		3.33%	3.70%	12.09%	11.53%	10.32%	8.55%	9.41%	8.93%	8.05%	8.47%	7.81%	7.81%								

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Table C1- Savings Schemes Pay Analysis

	Month		1	2	3	4	5	6	7	8	9	10	11	12	Total YTD	Full-year forecast	YTD as %age of FY YTD variance as %age of YTD Budget/Plan	Assessment		Full In-Year forecast		Full-Year Effect of Recurring Savings £'000
			Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar				Green	Amber	non recurring	recurring	
			£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000				£'000	£'000	£'000	£'000	
1	Changes in Staffing Establishment	Budget/Plan	107	113	125	63	58	58	58	58	58	58	58	58	812	870		870	0			
2		Actual/F'cast	107	113	125	67	60	60	60	80	40	60	60	60	828	887	93.29%	887	0	662	226	229
3		Variance	0	0	0	3	2	2	2	22	(18)	2	2	2	15	17	1.87%	17	0			
4	Variable Pay	Budget/Plan	29	44	67	100	48	37	35	35	35	35	35	35	500	534		534	0			
5		Actual/F'cast	29	44	67	124	51	68	69	69	68	68	68	68	724	792	91.38%	792	0	569	223	223
6		Variance	0	0	0	24	3	30	33	33	33	33	33	34	224	258	44.84%	258	0			
7	Locum	Budget/Plan	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
8		Actual/F'cast	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0
9		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
10	Agency / Locum paid at a premium	Budget/Plan	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
11		Actual/F'cast	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0
12		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
13	Changes in Bank Staff	Budget/Plan	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
14		Actual/F'cast	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0
15		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
16	Other (Please Specify)	Budget/Plan	19	23	52	42	42	42	35	35	35	34	34	34	394	428		428	0			
17		Actual/F'cast	19	23	52	52	86	53	45	47	44	45	45	45	510	555	91.91%	555	0	377	178	178
18		Variance	0	0	0	10	44	10	10	12	9	10	10	10	116	127	29.55%	127	0			
19	Total	Budget/Plan	155	179	243	205	148	137	128	128	128	127	127	127	1,706	1,833		1,833	0			
20		Actual/F'cast	155	179	243	242	197	180	174	195	152	172	172	173	2,062	2,234	92.27%	2,234	0	1,607	627	630
21		Variance	0	0	0	37	49	43	45	67	24	45	45	46	356	401	20.85%	401	0			

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

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

This Table is currently showing 0 errors

Table C3 - Tracker

	E'000	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total YTD	Full-year forecast	Non Recurring	Recurring	FYE Adjustment	Full-year Effect
Savings (Cash Releasing & Cost Avoidance)	Month 1 - Plan	491	545	1,734	1,553	1,030	1,056	1,026	1,015	1,022	1,021	924	921	11,417	12,338	6,844	5,494	353	5,847
	Month 1 - Actual/Forecast	491	545	1,734	1,556	1,032	1,047	1,020	1,001	1,013	1,012	915	912	11,366	12,278	6,844	5,435	299	5,733
	Variance	0	0	0	4	2	(9)	(0)	(14)	(9)	(9)	(9)	(9)	(51)	(60)	0	(60)	(54)	(114)
	In Year - Plan	0	0	47	150	495	223	399	265	257	258	258	258	2,351	2,609	1,046	1,563	92	1,655
	In Year - Actual/Forecast	0	0	45	141	487	210	364	313	171	235	235	237	2,201	2,439	1,034	1,404	89	1,493
	Variance	0	0	(2)	(8)	(8)	(13)	(35)	48	(86)	(23)	(23)	(20)	(150)	(170)	(11)	(159)	(3)	(162)
	Total Plan	491	545	1,780	1,702	1,525	1,280	1,426	1,280	1,279	1,279	1,182	1,179	13,768	14,947	7,890	7,058	444	7,502
	Total Actual/Forecast	491	545	1,779	1,698	1,519	1,258	1,384	1,314	1,184	1,247	1,150	1,149	13,568	14,717	7,878	6,839	388	7,226
	Total Variance	0	0	(2)	(5)	(6)	(22)	(41)	33	(95)	(32)	(32)	(30)	(201)	(230)	(11)	(219)	(57)	(276)
Net Income Generation	Month 1 - Plan	13	30	34	35	35	35	34	34	34	34	34	34	352	386	220	166	0	166
	Month 1 - Actual/Forecast	13	30	34	44	44	17	34	34	34	34	34	34	352	386	220	166	0	166
	Variance	0	0	0	9	9	(18)	0	0	0	0	0	0	(0)	(0)	(0)	0	0	0
	In Year - Plan	0	0	6	6	6	25	7	7	7	7	7	7	79	86	30	56	11	67
	In Year - Actual/Forecast	0	0	6	6	6	25	7	7	7	7	7	7	79	86	30	56	11	67
	Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Plan	13	30	40	41	41	60	41	41	41	41	41	41	431	472	250	222	11	233
	Total Actual/Forecast	13	30	40	49	49	42	41	41	41	41	41	41	431	472	250	222	11	233
	Total Variance	0	0	0	9	9	(18)	0	0	0	0	0	0	(0)	(0)	(0)	0	0	0
Accountancy Gains	In Year - Plan	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	In Year - Actual/Forecast	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	Month 1 - Plan	504	575	1,768	1,587	1,065	1,091	1,060	1,049	1,056	1,055	958	955	11,769	12,724	7,064	5,660	353	6,013
	Month 1 - Actual/Forecast	504	575	1,768	1,600	1,075	1,064	1,054	1,035	1,047	1,047	949	946	11,719	12,665	7,064	5,600	299	5,899
	Variance	0	0	0	13	10	(27)	(6)	(14)	(9)	(9)	(9)	(9)	(51)	(60)	(0)	(60)	(54)	(114)
	In Year - Plan	0	0	52	155	500	248	407	273	264	265	265	265	2,430	2,695	1,076	1,619	103	1,722
	In Year - Actual/Forecast	0	0	51	147	493	235	372	320	178	242	242	245	2,280	2,525	1,064	1,460	100	1,560
	Variance	0	0	(2)	(8)	(8)	(13)	(35)	48	(86)	(23)	(23)	(20)	(150)	(170)	(11)	(159)	(3)	(162)
	Total Plan	504	575	1,820	1,743	1,565	1,340	1,467	1,322	1,321	1,320	1,223	1,220	14,199	15,419	8,140	7,279	455	7,735
	Total Actual/Forecast	504	575	1,819	1,747	1,568	1,300	1,426	1,355	1,226	1,289	1,191	1,191	13,998	15,185	8,129	7,061	399	7,459
	Total Variance	0	0	(2)	4	3	(40)	(41)	33	(95)	(32)	(32)	(30)	(201)	(230)	(11)	(219)	(57)	(276)

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