

Public Finance Meeting

Wed 24 August 2022, 14:00 - 16:00

Agenda

14:00 - 14:00
0 min

1. Standing Items

1.1. Welcome and Introductions

Rhian Thomas

1.2. Apologies for Absence


Rhian Thomas

1.3. Declarations of Interest

Rhian Thomas

1.4. Minutes of the previous Committee meeting – 27 July 2022

Rhian Thomas

 1.4 Draft Public Finance Minutes July 22MDCP.pdf (9 pages)

1.5. Action log following the meeting held on 27 July 2022

Rhian Thomas

 1.5 Action Log - Following Meeting in JuneMD.NF.pdf (1 pages)

1.6. Chair’s Actions since previous meeting

Rhian Thomas

14:00 - 14:00
0 min

2. Items for Review and Assurance

2.1. Financial Report – Month 4

Robert Mahoney

- Including the Finance Risk Register

 2.1 Public Finance Committee Finance Position Report for Month 4.pdf (20 pages)

2.2. Funding Resource Map

Hywel Pullen

 2.2 Public Finance Committee - High Level Resource Map.pdf (2 pages)

 2.2b Public Finance Committee - High Level Resource Map Presentation.pdf (34 pages)

14:00 - 14:00
0 min

3. Items for Approval / Ratification

Mohamed Saif
23/08/2023 10:39:46

14:00 - 14:00
0 min

4. Items for Information and Noting

4.1. Financial Monitoring Return – Month 4

Robert Mahoney

-  4.1 Month 4 Monthly Financial Monitoring Return Covering Report.pdf (2 pages)
-  4.1a CV Financial Monitoring Returns 2022-23 - Month 4.pdf (13 pages)
-  4.1b 2022-23 MMR Template - Cardiff & Vale UHB Month 4.pdf (4 pages)

14:00 - 14:00
0 min

5. Agenda for Private Finance Committee Meeting

Rhian Thomas

5.1. Approval of Private Minutes

5.2. Update on the Financial Plan (Verbal)

14:00 - 14:00
0 min

6. AOB

14:00 - 14:00
0 min

7. Review and Final Closure

7.1. Items to be deferred to Board / Committee

Rhian Thomas

7.2. Date, time and venue of the next Committee meeting:

Wednesday 28th September 2022 at 2pm Via MS Teams

14:00 - 14:00
0 min

8.

To consider a resolution that representatives of the press and other members of the public be excluded from the remainder of this meeting having regard to the confidential nature of the business to be transacted, publicity on which would be prejudicial to the public interest [Section 1(2) Public Bodies (Admission to Meetings) Act 1960]

Mohamed Sarah
23/08/2022 10:39:46

**Draft Minutes of the Finance Committee Meeting
Held On 27 July 2022 at 2pm
Via MS Teams**

Chair:		
Rhian Thomas	RT	Independent Member - Capital and Estates
Present:		
John Union	JU	Independent Member – Finance
David Edwards	DE	Independent Member – ICT
In Attendance:		
Charles Janczewski	CJ	UHB Chair
Abigail Harris	AH	Executive Director of Strategic Planning
Catherine Phillips	CP	Executive Director of Finance
Hywel Pullen	HP	Interim Deputy Director of Finance (Strategy)
Mike Bond	MB	Managing Director – Acute Services
Tim Davies	TD	Head of Corporate Business
Observers:		
Darren Griffiths	DG	Audit Wales
Secretariat		
Sarah Mohamed	SM	Corporate Governance Officer
Apologies:		
Nicola Foreman	NF	Director of Corporate Governance
Robert Mahoney	RM	Interim Deputy Director of Finance (Operational)

Item No	Agenda Item	Action
FC 27/7/001	Welcome & Introduction The Committee Chair (CC) welcomed everyone to the meeting.	
FC 27/7/002	Apologies for Absence The Finance Committee resolved that: a) Apologies were noted.	
FC 27/7/003	Declarations of Interest The Finance Committee resolved that: a) No Declarations of Interest were noted.	
FC 27/7/004	Minutes of the meeting Held on 29 June 2022 The minutes of the meeting held on 29 June 2022 were received. The Finance Committee resolved that:	

	a) The minutes of the meeting held on 29 June 2022 were held as a true and accurate record of the meeting.	
FC 27/7/005	<p>Action Log following the meeting held on 29 June 2022</p> <p>The Action Log was received.</p> <p>The Finance Committee resolved that:</p> <p>a) The Action Log was up to date.</p>	
FC 27/7/006	<p>Chairs Action since previous meeting</p> <p>There had been no Chair's actions taken since the last meeting.</p>	
	Items for Review and Assurance	
FC 27/7/007	<p>Financial Report – Month 3</p> <p>The Financial Report – Month 3 was received.</p> <p>The Interim Deputy Director of Finance – Strategy (IDDFS) presented the Financial Report for Month 3 and highlighted the following:</p> <ul style="list-style-type: none"> • At the end of June, the Health Board had submitted a revised IMTP where further savings were identified. • At the end of month 3, the Health Board had a overspend of £5.877m. That was due to operational pressures of £1.602m and £4.275m which related to three months' worth of the planned deficit of £17.1m. <p><u>Finance dashboard</u></p> <ul style="list-style-type: none"> • Delivering the draft financial plan was rated red, due to the operational deficit being £1.6m after three months. • It was noted that the Health Board was on track to deliver the living within the capital resource limit. • The underspend in terms of the capital was noted. • If the plan was to be delivered on a recurrent basis, the underlying deficit would reduce from £29.7m to £20m by the end of financial year. That 	

	<p>had been assessed as red at the moment and was connected to achieving recurrent savings.</p> <ul style="list-style-type: none"> • There have been concerns regarding the creditor payments. The level of compliance remained at 92.3%. The IDDFO was undertaking work in that area. • It was noted that the Health Board remained within the cash limit. With a planned deficit of £17m, it would need to receive cash by the year end. The exceptional inflationary pressures were £13m and Finance were anticipating funding from WG to cover both areas of expenditure. • That anticipation was based on a letter received from WG in mid-March. <p><u>Table 4 key cost pressures within delegated positions</u></p> <ul style="list-style-type: none"> • Some of the cost pressures did not result in a budgetary deficit because in the past year there had been budgetary underspend in some of these areas. • Increased expenditure had meant that the budgetary underspend had reduced. Therefore, it was not possible to offset budgetary overspend in other places. • There was a WHSCC LTA performance of £1m. Across Wales a financial framework had been agreed for organisations providing activities for others. The Health Board provided services to WHSCC and to neighbouring Health Boards. • The Health Board's level of activity had not yet recovered to 90% of the outturn activity delivered before the pandemic. • The Health Board's plan was to improve on recovery of the services. <p>The CC queried if there was a degree of pragmatism in the contract in relation to circumstances that would afford the Health Board no liability for penalties or anything to reconcile any payments owed, and queried what would the potential exposure be for the year.</p> <p>The IDDFS responded that £1.64m related to the first three months of the year. In terms of the WHSCC contract, there were some specialities, such as Cardiac and Surgery, where the level of activity had not recovered. That had an impact on patients waiting for surgery, which then impacted upon the income received by WHSCC.</p>	
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	<p>The IDDFS added that since the Health Board's recovery had improved then the financial performance would improve.</p> <p>It was noted that within the WHSCC contract there was an ability to make representation where there were specific circumstances in place which were unusual and the financial arrangement could be improved.</p> <p>Due to the pandemic, the framework in place meant the Health Board was not penalised. The Health Board was planning to achieve its 100% target.</p> <p>The CC queried current contractual arrangements that were put in place last year. Was the Health Board being paid to do work which it could not do, and then was being penalised. The CC queried what the plan was.</p> <p>The IDDFS responded that the key action was that the organisation was trying to recover its services operationally and the position should improve.</p> <p>The Director of Operations – Surgery Clinical Board (DOOSCB) stated that he requested that the teams pull together some trajectories. Some risks, in particular workforce, were noted. Within Children and Women, there were paediatric and anaesthetic issues. The workforce constraints from the theatre perspective were considerable.</p> <p>The Executive Director of Finance (EDF) commented that they needed to focus on mitigating all the cost pressure headings within the table and not just LTAs.</p> <p>The EDF added that within the agreement made for this year there was a no stabilisation clause. If the Health Board was not getting paid, then another organisation would benefit and overall NHS Wales was unaffected. The Health Board could ask for recognition that the loss of income would be someone else's gain.</p> <p>The DOOSCB commented that it was key to show improvement for both patients and the financial position. It was important to see the improving picture throughout the year.</p> <p>The UHB Chair stated that the action points identified were vague. Once the HB were on a slippery slope it was difficult to claw itself back.</p>	
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	<p>The EDF responded that it was high level and actions were in development. The team was at the start of reviewing those areas with the operational team. So far, they were clear on the problems, but not clear on the solutions.</p> <p>The IDDFS presented the planned deficit graph. The blue line showed the situation if the operational deficit remained.</p> <p><u>Exceptional costs</u></p> <p>It was noted that the first exceptional cost was energy costs. The IDDFS advised that he had received information that energy costs would be lower than had been forecast. He received subsequent information that it would be higher. That reflected the volatility within the market place. The forecast would be maintained at the higher end.</p> <p>The IDDFS advised that the Real Living Wage paid to staff was not included in the figure of £2.9 m. WG had confirmed to all Health Boards that when the pay settlement was agreed it would provide for the Living Wage costs.</p> <p>The UHB Chair expressed concern with regards to how WG would be able to provide funding for extraordinary costs. It would be helpful to get some assurance and commitment in writing from WG.</p> <p>The IDDFS responded that the Health Board had received a letter from the Chief of WG in mid-March which confirmed that the Health Board should anticipate that WG would fund exceptional costs. On that basis the Health Board had prepared the plan. The IDDFS added that the Finance team did submit monthly reports to WG.</p> <p>The EDF advised that last year the Health Board had received £140m Covid 19 funding in revenue. This year the Health Board was looking for £60m for response and national programme. The Health Board had received an allocation of recovery for £22m. 2022/23 funding would be £82m for pandemic response.</p> <p>The EDF added that the WG had been clear to the Directors of Finance that it did not have the money to cover all the costs of each Health Board's forecast spend in 2022/23.</p>	
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<p>Mohamed Sarah 23/08/2022 10:39:46</p>	<p>The Independent Member for Finance (IMF) queried whether the Covid costs would be paid in tranches similar to last year.</p> <p>The EDF responded that WG had not allocated any resources at this point and was clear that funding was not currently able to cover costs and was expecting cost forecasts to reduce over coming months. If WG funding is not made available to the value of the forecast spend for Covid costs there would be a corresponding increase in the deficit for the Health Board.</p> <p><u>Table 6: Summary of Forecast COVID 19 Net Expenditure</u></p> <p>The table highlighted the national COVID 19 programmes. It was anticipated that the Health Board was spending £60 million across all the areas.</p> <p>The IDDFS added that financial risk was discussed. WG was providing a challenge to the Health Board in terms of schemes included in COVID response.</p> <p><u>Table 7: Summary Financial Position for the period ended 30th June 2022</u></p> <p>It was noted that the summary financial position was set out by Income, Pay and Non-Pay. It was broken down by Clinical Boards and there were further details within the appendices.</p> <p>The CC commented that it helped to have a summary and further details in the report.</p> <p><u>Key Financial Assumptions and Risks</u></p> <p>The IDDFS stated that the Health Board was anticipating £35.067m to support the ongoing additional COVID response costs and to fund achieving the Cleaning Standards.</p> <p>The IDDFS added the Health Board was forecasting £21m to cover national COVID programmes and exceptional cost pressures of £30m.</p> <p><u>Table 9: Risk Register @ June 2022</u></p> <p>There were ratings of red noted against the risk related to having an approved financial plan and achieving revenue break even duty.</p>	
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<p>Mohamed Sarah 23/08/2022 10:39:46</p>	<p>It was noted that the Health Board was within its capital resource limit.</p> <p>There were a group of risks which supported the financial performance, such as the operational delegated position, saving programme, existing from COVID response costs and the 1-year LTA framework.</p> <p><u>Savings programme</u></p> <p>It was noted that the Health Board was close to achieving the £16m. There was a clear distinction of achieving a greater amount of that non-recurrently. It needed to be a focus of the organisation in order to achieve its current savings target of £12m.</p> <p>The UHB Chair stated that the savings gathered so far of £16m would not be enough to cover what had been was forecast. Also, the Health Board had identified £3m to reduce the deficit from £20m to £17m and £1.6m in overspend that needed to be recovered. The UHB Chair queried how that was being factored into the savings plan.</p> <p>The IDDFS responded that there was a £3.7m reduction from the first plan submitted to WG and then the plan submitted in June. Page 19 of the report had highlighted the areas that would be targeted. They would be incorporated into the month 4 report and would show a £19.7m target reflecting the revised financial plan. The operational position needed to move into a place of clear remedial action.</p> <p>The CC asked if assurance could be given that the £13.7m had been fully scoped and those delivering the plan were committed.</p> <p>The IDDFS responded that the ideas and plans were developed through ME. A team would support the Executives in each of the areas.</p> <p>The Finance Committee resolved that:</p> <ul style="list-style-type: none"> a) The reported overspend of £5.877m due to £1.602m of operational pressures and a planning deficit of £4.275m was noted. b) The financial impact of COVID 19 which was assessed at £16.028m was noted. c) The additional Welsh Government COVID 19 funding of £16.028m assumed within the position was noted. 	
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	<p>d) The financial impact of Exceptional inflationary pressures which was assessed at £3.939m was noted.</p> <p>e) The additional Exceptional inflationary pressures of £3.939m assumed within the position was noted.</p> <p>f) The forecast deficit of £17.1m, which was consistent with the Final Financial plan and was a reduction of £3.7m from the £20.8m included within the initial Draft Financial Plan, was noted.</p> <p>g) The additional £3.7m of recurrent Savings Plans required to deliver the revised Financial plan was noted.</p> <p>h) The 2021/22 brought forward Underlying Deficit of £29.7m and the forecast carry forward of £20.0m to 2022/23 was noted.</p>	
<p>FC 27/7/008</p>	<p>Escalation of Corporate Directorates and Clinical Boards (Verbal)</p> <p>The Escalation of Corporate Directorates and Clinical Boards Verbal update was received.</p> <p>The DOOSCB advised the Committee on the following:</p> <ul style="list-style-type: none"> • Medicine and Mental Health were in a limited position. Medicine was in a difficult position dealing with Urgent and Emergency Care. • The workforce pressures were concerning. • A lot of good work was being undertaken to reduce the current response costs. • There were clear plans in workforce. • It was slightly unstable in Medicine. The Director of Operations was also leaving and recruitment adverts would be published. <p>The EDF stated that in terms of the CHC (Continuing Health Care) the team had carried out a lot of work with regards to repatriating and achieving better cost quality models.</p> <p>The DOOSCCB stated there were weekly operational meetings.</p> <p>The CC commented that the table in the pack could be expanded a bit. For example, what was meant by limited assurance.</p> <p>The UHB Chair stated the length of stay in Mental Health was the highest in Wales. There was an opportunity to pay attention to that.</p>	

	<p>The DOOSCCB responded that the Operational Director for Mental Health Clinical Board was undertaking a focused piece of work in relation to Mental Health.</p> <p>The Finance Committee resolved that:</p> <p>a) The Escalation of Corporate Directorates and Clinical Boards Verbal Update was noted.</p>	
	Items for Information and Noting	
FC 27/7/009	Financial Monitoring Return – Month 3	
	Agenda for Private Finance Committee Meeting	
FC 27/7/010	<ul style="list-style-type: none"> i. Approval of Private Minutes ii. Health & Wellbeing Centres – CRI iii. IMTP Financial Element (Verbal) 	
FC 27/7/011	<p>Any Other Business</p> <p>No Other Business was discussed.</p>	
	Review and Final Closure	
FC 27/7/012	<p>Items to be deferred to Board / Committee</p> <p>No items were deferred to Board/Committee.</p>	
	<p>Date & time of next Meeting</p> <p>Wednesday 24 August 2022 at 2pm Via MS Teams</p>	

Mohamed Sarah
23/08/2022 10:39:46

Public Action Log

Following Finance Committee Meeting
27 July 2022
(For the Meeting 24 August 2022)

Completed actions					
REF	SUBJECT	AGREED ACTION	ACTIONED TO	DATE	STATUS/COMMENTS
FC 25/5/007	Planned deficit graph	An easy to read planned deficit graph will be introduced at the end of month 3.	Rob Mahoney	27/7/2022	Complete This was discussed in the July meeting.
Actions in progress					
REF	SUBJECT	AGREED ACTION	ACTIONED TO	DATE	STATUS/COMMENTS
FC 27/4/010	High level resource map	A high-level resource map on funding sources to be shared with the Committee	Hywel Pullen	24/8/2022	UPDATE BY 24 August 2022 On August agenda (item 2.2)
Actions referred to Board/Committees					

Mohamed Sarah
23/08/2022 10:39:46

Report Title:	Finance Report for the Period Ended 31 st July 2022			Agenda Item no.	2.1
Meeting:	Finance Committee	Public	x	Meeting Date:	24 th August 2022
		Private			
Status (please tick one only):	Assurance	X	Approval		Information
Lead Executive:	Executive Director of Finance				
Report Author (Title):	Interim Deputy Director of Finance (Operational)				
Main Report					
Background and current situation:					

Summary

At Month 4 the UHB is reporting a year to date overspend of £7.999m against the submitted draft plan, comprising £2.299m of operational pressures and a planning deficit of £5.700m, which is four twelfths of the planned deficit of £17.1m identified in the revised 2022/23 Financial Plan submission.

The UHB assumes that Covid and exceptional costs incurred of £25.976m will be funded by Welsh Government and will continue to be funded to the end of the financial year.

Table 1: Month 4 Financial Position 2022/23

	Month 4	Forecast Year-End Position £m
COVID 19 Additional Expenditure	20.739	58.790
Exceptional Inflationary Pressures	5.238	37.241
Gross additional COVID and Exceptional Inflationary Pressures £m	25.976	96.031
Welsh Govt FUNDING for additional COVID and Exceptional Inflationary Pressures	(25.976)	(96.031)
Planned deficit	5.700	17.100
Operational position (Surplus) / Deficit	2.299	0.000
Financial Position £m (Surplus) / Deficit £m	7.999	17.100

Financial Plan

The Health Board submitted a draft financial plan to Welsh Government at the end of March 2022. This was revised in the re-submission of the Plan on 30 June 2022. The plan was structured in three parts, in line with Welsh Government discussions, as follows:

- Core Financial Plan including recovery
- Exceptional inflationary pressures
- Ongoing COVID response costs (Local and Welsh Government Covid Programmes)

The UHB's core financial plan incorporated:

- Brought forward underlying deficit of £29.7m
- Allocations and inflationary uplifts of £29.8m
- Capped cost pressures and investments of £36.9
- A £16m (2%) Savings programme

This resulted in an initial 2022-23 planning deficit of £20.8m. The initial plan was subject to further development during quarter 1 of 2022/23 when further Financial Recovery Plans totaling £3.7m in 2022/23 were identified, resulting in a revised planning deficit of £17.1m per Table 2.

Table 2: 2022/23 Draft Financial Plan - Resubmitted 30 June 2022

	2022/23 Plan £m
Underlying deficit from 2020/21 Plan	(4.0)
Adjustment for non-recurrent items in 2020/21 and 2021/22	(25.7)
b/f underlying deficit	(29.7)
Allocation uplift (including LTA inflation)	29.8
Capped cost pressures assessment recurrent	(31.8)
Capped cost pressures assessment non-recurrent	(1.1)
Investment reserve	(4.0)
2022/23 Planned Surplus/(Deficit) before efficiency programme	(36.8)
Efficiency Programme of 2%	
Recurrent cost improvement plans (1.5% in 22/23)	12.0
Non Recurrent cost improvement plans (0.5% in 22/23)	4.0
Initial Planned Surplus/(Deficit)	(20.8)
Financial Recovery Plans	3.7
Final Planned Surplus/(Deficit)	(17.1)

Core Financial Plan – Month 4 Cumulative Position

The UHB is overspent by £7.999m against its core financial plan. £5.700m of this was planned as part of the underlying financial deficit. £2.299m is unplanned as an overspend in delegated and central positions, deteriorating from an overspend of £1.602m in Month 3. Table 3 provides a summary of the Month 4 position.

Table 3: Finance - Key Performance Indicator dashboard at July 2022

Measure	STATUS REPORT				
	July 2022	Rating	Latest Trend	Target	Time Period
Deliver 2022/23 Draft Financial Plan	£7.999m deficit at month 4. £5.700m planned deficit and £2.299m operational deficit	R	↓	Deliver 2022/23 £17.1m Planned Deficit	M4 2022-23
Remain within capital resource limits.	Expenditure at the end of July was £10.674m against a plan of £10.967m.	G	↻	Remain within approved planned expenditure £45.768m	M4 2022-23
Maintenance (no deterioration) of Underlying Deficit	£29.7m assessed underlying deficit (ULD) position b/f to month 1. Planned Year End ULD £20.0m.	R	↻	2022/23 plan to reduce from £29.7m to £20.0m underlying deficit	M4 2022-23
Delivery of recurrent £15.400m savings target	£11.844m forecast at month 4.	R	↑	£12.000m	M4 2022-23
Delivery of £4m non recurrent savings target	£5.553m forecast at month 4.	G	↻	£4.000m	M4 2022-23
Creditor payments compliance 30 day Non NHS	Cumulative 92.4% at the end of July	R	↑	95% of invoices paid within 30 days	M4 2022-23
Remain within Cash Limit	The UHB's working capital requirement will be discussed with Welsh Government as the year progresses. At month 4 the UHB forecast is a year end cash deficit of £17.1m in line with the forecast planning deficit.	A	↻	To remain within Cash Limit	M4 2022-23
Maintain Positive Cash Balance	Cash balance = £5.227m	G	↻	To Maintain Positive Cash Balance	End of July 2022

A number of cost pressures have emerged or increased in the year to date that weren't forecast within financial plans. Table 4 summarises the year to date position across the clinical boards and delegated areas of the UHB.

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 4 by Clinical Board is shown in Table 4.

Table 4: Financial Performance for the period ended 31st July 2022

Clinical Board	Gross Expenditure Due To COVID 19 £m	Welsh Government Covid 19 Funding £m	Exceptional Inflationary Expeniture £m	Welsh Government Exceptional Inflationary Pressure Funding £m	Operational Position (Surplus) / Deficit Variance £m	Total (Surplus) / Deficit Variance £m
In Month						
Clinical Diagnostics & Therapies	0.183	(0.183)	0.044	(0.044)	0.006	0.006
Children & Women	0.213	(0.135)	0.052	(0.052)	0.235	0.235
Capital Estates & Facilities	0.517	(0.517)	0.682	(0.682)	(0.022)	(0.022)
Surge Hospitals	0.000	0.000	0.000	(0.000)	(0.012)	(0.012)
Executives	0.058	(0.058)	0.021	(0.021)	0.479	0.479
All Wales Genomics Service	0.000	0.000	0.006	(0.006)	(0.002)	(0.002)
Medicine	1.672	(1.672)	0.059	(0.059)	0.722	0.722
Mental Health	0.151	(0.151)	0.030	(0.030)	0.346	0.346
PCIC	1.344	(1.344)	0.261	(0.261)	0.153	0.153
Specialist	0.251	(0.251)	0.056	(0.056)	(0.132)	(0.132)
Surgery	0.380	(0.380)	0.073	(0.073)	0.396	0.396
SubTotal Delegated Position £m	4.769	(4.691)	1.282	(1.282)	2.169	2.169
Central Budgets	0.018	(0.018)	0.017	(0.017)	(1.473)	(1.473)
Central Budgets - Planning Deficit					1.425	1.425
Total Deficit/(Surplus) £m	4.787	(4.709)	1.299	(1.299)	2.121	2.121
Draft 2022/23 Planning Deficit					(1.425)	(1.425)
Opeartional Deficit/(surplus Against Plan) £m	4.787	(4.709)	1.299	(1.299)	0.696	0.696
Cumulative						
Clinical Diagnostics & Therapies	0.787	(0.787)	0.179	(0.179)	0.053	0.053
Children & Women	0.630	(0.630)	0.211	(0.211)	0.562	0.562
Capital Estates & Facilities	1.634	(1.634)	2.746	(2.746)	1.123	1.123
Surge Hospitals	0.000	0.000	0.001	(0.001)	0.000	0.000
Executives	0.427	(0.427)	0.083	(0.083)	0.282	0.282
All Wales Genomics Service	0.000	0.000	0.023	(0.023)	(0.002)	(0.002)
Medicine	6.896	(6.896)	0.238	(0.238)	1.957	1.957
Mental Health	0.711	(0.711)	0.120	(0.120)	1.247	1.247
PCIC	6.893	(6.893)	1.046	(1.046)	0.195	0.195
Specialist	0.956	(0.956)	0.227	(0.227)	(0.590)	(0.590)
Surgery	1.680	(1.680)	0.296	(0.296)	0.938	0.938
SubTotal Delegated Position £m	20.613	(20.613)	5.170	(5.170)	5.763	5.763
Central Budgets	0.125	(0.125)	0.068	(0.068)	(3.465)	(3.465)
Central Budgets - Planning Deficit					5.700	5.700
Total Deficit/(Surplus) £m	20.739	(20.739)	5.238	(5.238)	7.999	7.999
Draft 2022/23 Planning Deficit					(5.700)	(5.700)
Opeartional Deficit/(surplus Against Plan) £m	20.739	(20.739)	5.238	(5.238)	2.299	2.299

The operational deficit of £5.763m against delegated budgets is offset by a £3.465m underspend against central budgets leaving a total operational overspend of £2.299m before the addition of the cumulative £5.700m planned deficit to leave a total overspend of £7.999m

The largest operational overspends are in the Medicine Clinical Board (£1.957m deficit) where the main pressure areas are nursing and medical staffing, in Mental Health (£1.247m deficit) where there are nursing and continuing healthcare placement pressures and Capital Estates & Facilities (£1.123m deficit) where there are pressures against security costs, patient catering in EU and commercial income. The in month surplus against Central Budgets includes £0.7m year to date underspend against commissioning budgets due to an increase of the forecast risk sharing surplus by WHSSC. This partially offsets the UHB Provider under performance against WHSSC contracts included in Table 5 below.

Table 5 provides details of some of the cost pressures being borne within operational positions, which are incorporated within the financial tables included within the body of the report and the appendices. The cost pressures have the effect of removing budgetary surpluses that the UHB has partially relied on for a break even position in previous financial years.

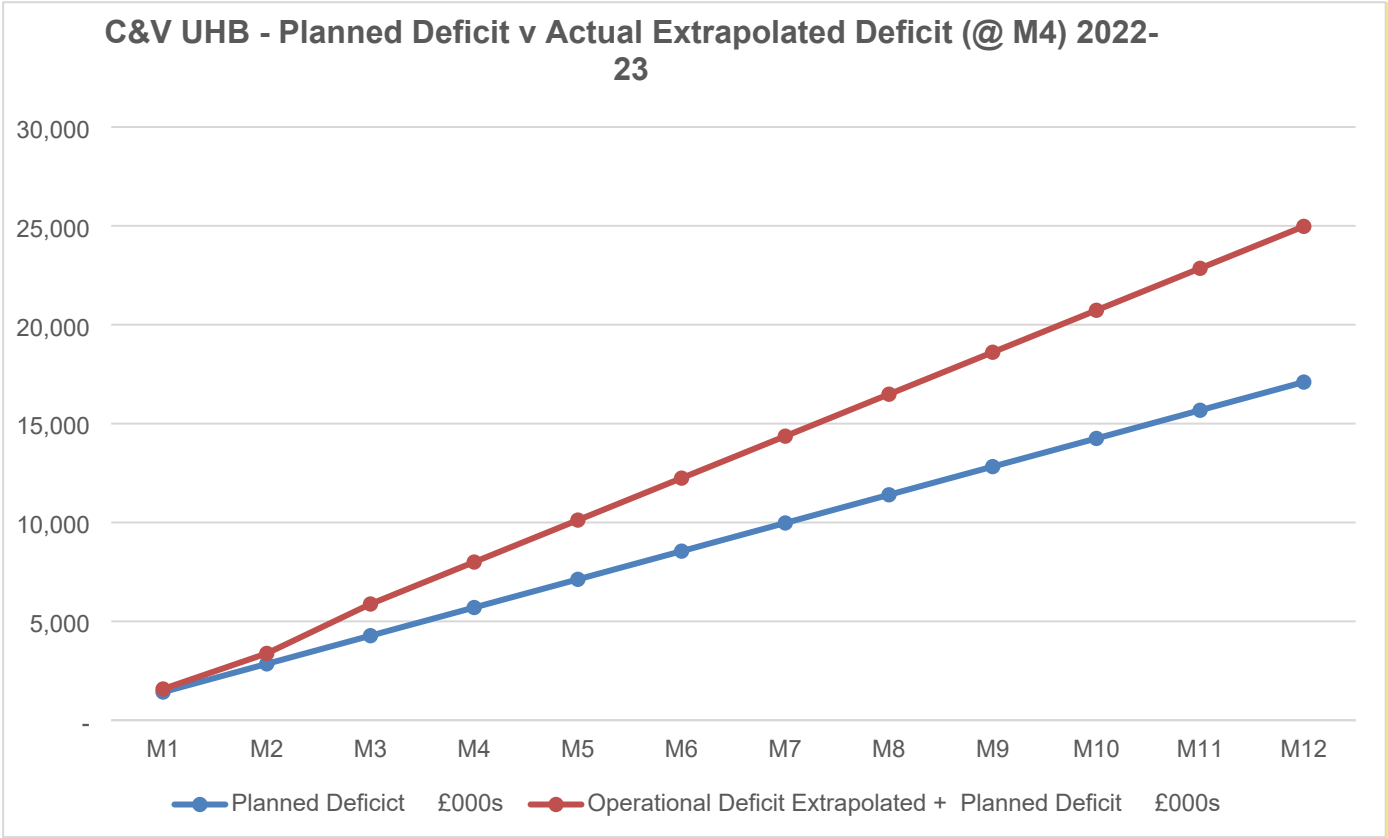
Table 5 Key Cost pressures and risks within delegated positions as at Month 4

	Impact in Month	Year to date impact	Full Year Forecast Impact	
Key Cost pressures incorporated in position at Month 4	£000s	£000s	£000s	Future outlook and potential mitigations
Unfunded Medical Staffing inc. Agency & Premium costs	607	2,189	6,193	Strategies to improve permanent Recruitment and Retention will reduce agency dependency
Nursing Staff Agency & Premium costs	421	1,189	3,972	
International Nurse Recruitment	89	282	846	Non recurrent based on unforeseen excess costs 2021-22 initiative
WHSSC LTA performance	262	1,326	3,400	WHSSC performance should recover towards the end of the year and will improve on return to pre Covid footprint
Patient Catering to EU and food price rises	72	306	918	Will benefit from throughput initiatives
Prescribing	377	522	2,164	Currently assessing the impact of days supplied and bank holidays
Mental Health CHC Placements	231	786	3,032	Nurse Director led initiative to improve CHC placement pressures
General Dental Services Ers pension costs	108	243	730	Seek to manage this within the totality of contractor services
Security at Rookwood & Whitchurch	81	324	972	In the system until the disposal of estate
Footfall impact on Aroma Sales/Concourse Leases	118	422	1,266	Anticipated that footfall will improve as UHB moves away from Covid footprint

The UHB faces a significant challenge as it continues to deliver services from an operational footprint that is still predominantly designed to address Covid demands and infection control. The contractual obligations to deliver improved throughput has re-introduced pre-pandemic performance arrangements for under delivery of patient activity. In particular, WHSSC commissioned specialties operate to sensitive contract parameters that include high marginal rates for under and over performance. The challenge for the UHB is to deliver improved patient throughput from a Covid service footprint whilst Covid continues to influence patient admissions and discharges and impact staff availability.

The current UHB forecast assumes that the UHB will successfully identify and deliver the required cost and income improvement to meet the revised Financial Plan deficit of £17.1m.

However, the continued deterioration of the UHB position in Month 4 and the ongoing nature of the cost pressures highlighted in Table 5 places the UHB ambition to return to a position within the 2022-23 planned deficit at risk. A central focus of Executive Performance Reviews with Clinical Boards is on the remedial actions and additional savings that are needed to mitigate and address these cost pressures.



Exceptional Costs

In line with guidance from Welsh Government, the UHB’s plan also anticipated Welsh Government funding for the three National Inflationary Pressure exceptional costs:

- 1) **Increased** energy costs of £20.9m for 2022-23. The current forecast informed by information provided by Shared Servicers is £28.441m for the year, which is £7.541m higher than the estimate in the plan and reflects an increase of £7.144m on the annual forecast in July.

The UHB receives market intelligence on prices from Shared Services on a monthly basis, which in turn is based on market forecasting provided by British Gas. The outlook has proved to be volatile from month to month, in line with the uncertain market environments resulting from the Ukraine conflict. The energy forecast will remain a live piece of work involving the UHB Capital and Estates Team and Shared Services market intelligence and the in light of the volatility of market intelligence.
- 2) Employers NI costs of £6.9m. This has been reduced to reflect the latest UHB estimate at £5.9m.
- 3) The impact of paying Real Living Wage (RLW) for staff working within social care and Third Sector remains at the original estimated level of a £2.9m increase in annual costs. This position assumes that the cost impact of 2022/23 real living wage for staff directly employed on the UHB’s payroll will be supported separately through the 2022/23 pay settlement.

A summary of forecast exceptional costs is outlined in Table 5 below:

Table 6 – Exceptional Cost forecast for 2022-23

	Month 4	Forecast Year-End Position
Incremental costs in 2022/23	£m	£m
Energy/Fuel	2.695	28.441
National Insurance Levy	1.576	5.900
Living Wage - Social Care	0.967	2.900
Total COVID Expenditure £m	5.238	37.241
Sub Total COVID funding confirmed/assumed £m	5.238	37.241

Welsh Government funding to support these costs is assumed but has not yet been confirmed.

COVID 19 Expenditure and Funding

At month 4 the UHB projects expenditure (and matched income) of £58.790m relating to Covid costs. £5.675m has already been received as funding in allocations with an additional £34.836m for Local Response and £18.279m for National Programmes anticipated. The forecast costs, and associated income assumption, will adjust throughout the year as Covid prevalence fluctuates, combined with developments in Welsh Government vaccination and infection control policy. The current outlook is summarised in Table 7 below which demonstrates that forecast 2022/23 costs have reduced by £0.999m between Month 3 and Month 4.

Table 7: Summary of Forecast COVID 19 Net Expenditure

	Month 4	Forecast Year-End Position	Forecast Year-End Position @ Month 3	Change in Forecast Year-End Position in month
	£m	£m	£m	£m
COVID 19 Testing	0.449	1.652	1.516	0.136
COVID 19 Tracing	2.357	5.493	5.581	(0.088)
COVID 19 Vaccination	2.789	8.656	9.440	(0.784)
Extended Flu vaccination	0.110	1.243	1.243	(0.000)
PPE	1.120	3.532	3.565	(0.033)
Sub Total National Programmes	6.825	20.576	21.345	(0.769)
Cleaning Standards	0.666	3.213	3.251	(0.038)
COVID 19 Local Response	12.224	31.623	31.816	(0.193)
Sub Total Local response including Cleaning Standards	12.891	34.836	35.067	(0.231)
WG Covid Funding; Dental Income Target; Long Covid; Anti-viral; and Nosocomial	1.023	3.379	3.378	0.001
Total COVID Expenditure assumed to be matched by WG Funding £m	20.739	58.790	59.790	(0.999)

Welsh Government funding to support these costs is assumed but has not yet been confirmed.

The Welsh Government Finance Delivery Unit (FDU) has enquired over the suitability of some of the cost areas that the UHB has designated as a local Covid response cost, including, at this stage, relating to costs supporting Lakeside Wing and the use of alternatives to Warfarin to prevent hospital attendance. The costs queried are additional costs incurred by the UHB as a consequence of operational changes actioned to address risks presented by the pandemic. This presents a financial risk to the UHB if Welsh Government does not confirm support for these costs, which were incurred as a result of the pandemic response.

Summary Financial Table

The following table analyses the £7.999m overspend at Month 4, between Income, Pay and Non Pay. The table details the costs as Covid Response, Exceptional and Operational categories with funding assumed to match Covid Response and Exceptional cost categories.

Table 8: Summary Financial Position for the period ended 31st July 2022

Income/Pay/Non Pay	Memorandum Annual Budget	Current Period Budget	Current Period Actual	COVID 19 Response	Welsh Government COVID 19 Programmes Expenditure	Welsh Government COVID 19 Funding Assumed	Exceptional Inflationary Expenditure	Welsh Government Exceptional Inflationary Expenditure Funding Assumed	Total COVID & Exceptional Inflationary Expenditure	Operational Variance (Fav)/Adv
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
In Month										
Income	(1,688.383)	(135.696)	(135.316)	0.106	0.000	(0.106)	0.000	0.000	0.106	0.379
Pay	722.776	63.420	62.817	2.611	0.510	(3.120)	0.388	(0.388)	3.508	(0.603)
Non Pay	965.607	72.276	74.621	0.449	0.736	(1.185)	0.911	(0.911)	2.097	2.345
Covid Funding delegated to C. Boards					0.298	(0.298)			0.298	
Sub Total £m	0.000	0.000	2.122	3.165	1.544	(4.709)	1.299	(1.299)	6.009	2.121
2022/23 Planned Deficit	17.100	0.000	(1.425)						0.000	(1.425)
Variance to Plan £m	17.100	0.000	0.697	3.165	1.544	(4.709)	1.299	(1.299)	6.009	0.696
Cumulative										
Income	(1,688.383)	(539.414)	(539.555)	0.401	0.000	(0.401)	0.000	0.000	0.401	(0.141)
Pay	722.776	249.522	247.026	10.553	2.348	(12.901)	1.576	(1.576)	14.477	(2.496)
Non Pay	965.607	289.893	300.529	1.936	4.366	(6.302)	3.662	(3.662)	9.964	10.636
Covid Funding delegated to C. Boards					1.133	(1.133)			1.133	
Sub Total £m	0.000	0.001	7.999	12.891	7.847	(20.738)	5.238	(5.238)	25.976	7.999
2022/23 Planned Deficit	17.100	0.000	(5.700)						0.000	(5.700)
Variance to Plan £m	17.100	0.001	2.299	12.891	7.847	(20.738)	5.238	(5.238)	25.976	2.299

Further detail in respect of the Income, Pay and Non pay budgetary positions is provided at Appendix 1.

Key Financial Assumptions and Risks

Following on from Tables 6 & 7 the overall UHB position assumes:

- Local COVID response allocations from Welsh Government of £34.836m (annual) to support the ongoing additional COVID costs and to fund achieving the Cleaning Standards.
- Funding for national COVID programmes on an actual cost basis, currently forecast at £20.576m to cover:
 - Testing costs
 - Tracing costs (allocated from separate fund)
 - Mass vaccination programme
 - Extended Flu Vaccination
 - PPE
- Funding for exceptional cost pressures of £37.241m, which are deemed to be outside of the UHB's direct control. The forecast cost of exceptional cost pressures will be subject to review as the year progresses driven by the unpredictability of some cost areas, such as energy.

Table 9 summarises the Finance Department's Risk Register. The key risk which feeds the UHB Corporate Risk Register is the failure of the UHB to deliver a breakeven position by 2022-23 year end with a current planned deficit of £17.1m.

Table 9: Risk Register at July 2022

	Risks	Rating	Comment
Key Corporate Risk	Approved Three year Financial plan (IMTP)	16	A revised financial plan was submitted into Welsh Government on 30 June 2022. The plan projected a £17.1m deficit by the end of 2022-23. Welsh Government has yet to approve the plan.
	Revenue Funding Limit.	20	The UHB has submitted a £17.1m deficit plan and therefore will breach its Three Year Rolling Breakeven Duty in 2022-23. The risk beyond this is that the UHB breaches the approved spending limit control to be received from Welsh Government if the submitted plan is approved.
	Capital Funding - Three Year Rolling Breakeven Duty	10	The current 2022-23 UHB Capital Plan is structured to remain within the Capital Resource limit
Financial Performance	Operational delegated positions deteriorate in year resulting from cost and service pressures and excess inflation.	16	Table 4 refers to in new in year cost pressures arising from demand and staffing pressures whilst still maintaining a Covid ready environment.
	Failure to deliver 2022-23 Savings Programme	16	Most savings have been identified to address the 2022-23 programme but the lack of recurrent savings within this will bring pressure on the underlying carry forward deficit of the UHB. In addition the UHB has to identify £3.7m of new savings to deliver the revised £17.1m deficit plan.
	Failure to exit current Covid Response costs once Welsh Government funding ceases. Cost will transfer to the UHB underlying deficit.	16	The timing of full Covid exit is uncertain alongside any associated Welch Government funding. On full exit there are likely to be care model and building support costs that will maintain eg. Lakeside Wing support costs.
	2022-23 One Year LTA framework in NHS Wales	16	Failure to recover delivery of activity to contracted organisations (WHSSC , Welsh LHBs to a level of 90% of 2019-20 levels and beyond. Initial activity figured for 2022-23 indicate that the UHB will struggle to deliver 90% across the Board whilst the WHSSC contracts are more sensitive to any activity deficits below 100%.
Funding Assumptions	Welsh Government has notified LHBs that assumed funding for Exceptional Costs remains at risk	16	Circa £36m risk to assumed funding within the UHB Financial Plan
	Welsh Government has notified LHBs that assumed funding for Covid Response remains at risk	16	Circa £36m risk to assumed funding within the UHB Financial Plan Circa £36m risk to assumed funding

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Savings Programme

At month 4, the UHB is forecasting £17.397m of savings to deliver against the revised £19.400m savings target leaving a further £2.003m schemes to identify.

Overall progress in the identification of savings schemes is outlined in table 5 below:

Table 10: Savings Schemes

	Total Savings Target £m	Total Savings Identified £m	Total Savings (Unidentified) £m
Total £m	19.400	17.397	(2.003)

The UHB has identified saving schemes totaling £17.397m against the overall £19.400m target leaving a gap of £2.003m to bridge in the final 8 months of the year. There is a gap of £3.566m against the £15.400m recurrent target at month 4. This will add to the recurrent underlying deficit to be carried into 2023/24 if further recurrent savings are not identified in year.

Progress is continuing to identify a full programme of deliverable savings.

The UHB expects to finalise the balance of savings plans required to deliver the revised planning deficit of £17.1m. Further analysis of the July position is shown in **Appendix 2**.

Underlying Financial Position

A key challenge to the UHB is the elimination of the underlying deficit. The UHB's accumulated underlying deficit brought forward into 2022/23 was £29.7m. An illustration of the year on year movement in the underlying deficit is shown at **Appendix 3**.

Delivery of the UHB's draft financial plan will ensure that the underlying position does not deteriorate in 2022/23 and reduces to £20.0m as outlined in Table 11.

Table 11: Summary of Underlying Financial Position

	Submitted Plan £m
b/f underlying deficit	(29.7)
Net Allocation Uplift (inc LTA inflation)	29.8
Cost Pressures	(31.8)
Cost Pressures - Non recurrent	(1.1)
Investments	(4.0)
Recurrent Cost Improvement Plans	12.0
Non Recurrent Cost Improvement Plans	4.0
First Draft Submitted 2022/23 IMTP £m	(20.8)
Further Financial Recovery Plans	3.7
Final Submitted 2022/23 IMTP £m	(17.1)
Cost Pressures - Non recurrent	1.1
Non Recurrent Cost Improvement Plans	(4.0)
Planned Underlying Deficit c/f to 2023/24 £m	(20.0)

Balance Sheet

The balance sheet at month 4 is detailed in **Appendix 4**. The opening balances at the beginning of April 2022 reflect the closing balances in the 2021/22 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 £33m since the start of the year. This relates to amounts due from the Welsh Risk Pool (£25m) in respect of clinical negligence cases, NHS receivables and prepayments

The value of Trade and other payables has fallen by around £41m since the start of the year. This mainly relates to a significant decrease in the levels of NHS, non NHS accruals and capital accruals.

Cash Flow Forecast

The closing cash balance at the end of July, was £5.227m.

The UHB is currently predicting a cash shortfall in 2022/23 in line with the forecast deficit as shown at **Appendix 4**. The UHB has highlighted the forecast cash deficit within the monthly monitoring return provided to Welsh Government and expects to discuss its working capital requirements as the year progresses.

Public Sector Payment Compliance

The UHB's public sector payment compliance performance remains below the target of 95%. Performance for the 4 months to the end of July was 92.4%, which is an improvement of 0.1% in month and a deterioration of 0.7% on the 93.1% achieved in 2021/22.

The below target performance is due to the high number of invoices that are on hold. Significant progress has been made by the Procurement department working with those placing orders to clear the backlog of holds, which represents a 44% reduction. However, this has contributed to the performance remaining below target, as holds exceeding the 30 days have been resolved and paid.

Performance is expected to improve in the coming months as newer holds will be cleared, and then paid, within the 30 days target. Work is ongoing with departments within the UHB, including training, to address the level of orders not receipted, and the high number of workforce and nursing holds, which should improve the UHB's position.

Capital Resource Limit (CRL)

Progress against the CRL for the period to the end of July 2022 is summarised in Table 12 and detailed in **Appendix 4**.

Table 12: Progress against Capital Resource Limit @ July 2022

	£m
Planned Capital Expenditure at month 4	10.997
Actual net expenditure against CRL at month	10.674
Variance against planned Capital Expenditure at month 4	(0.323)

Of the UHB's approved Capital Resource Limit, 23.3% has been expended to date.

All schemes are currently in line with annual forecast.

The UHB had an approved capital resource limit of £45.768m in line with the latest CRL received from Welsh Government 22nd June 2022 comprising of £10.263m discretionary funding and £35.505m towards specific projects (including Maelfa Primary Care Pipeline, the National Imaging Programme, Developing Genomics Partnership Wales, UHL Electrical infrastructure, Endoscopy Unit UHL & Refit - Phase 2)

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

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

1. Core Financial Plan including recovery
2. National inflationary pressures which are out of the direct control of individual Health Boards
3. Ongoing COVID response costs and Welsh Government Covid Programmes

The planning deficit included in the UHBs Final Financial Plan for 2022/23 reduced from £20.8m to £17.1m financial plan following the inclusion of further recurrent Financial Recovery Plans totaling £3.7m.

Delivery of the core financial plan initially included an 2% (£16.0m) savings requirement, which included a recurrent savings target of £12.0m . A further recurrent savings target of £3.4m was added to the initial target and included within the final financial plan submitted to Welsh Government at the end of Quarter 1. Further progress needs to be made in respect of the £3.556m shortfall against the final recurrent savings target of £15.4m.

The UHB also needs to manage its operational position and mitigate any emerging pressures as its Covid response costs are collapsed. The Month 4 reported operational overspend of £2.299m is cause for concern and has prompted enhanced monitoring through the monthly Executive Performance Reviews of Clinical Boards.

The UHB position is heavily predicated on the assumption of Welsh Government continuing to provide income support for local Covid response, exceptional costs and central Covid programmes. The total of these is currently forecast at £96.031m in 2022-23. These assumptions will be tested out in ongoing discussions with Welsh Government regarding the UHB's Financial Plan.

Recommendation:

At Month 4 the Committee are requested to:

- **NOTE** the reported overspend of £7.999m due to £2.299m of operational pressures and a planning deficit of £5.700m.
- **NOTE** the financial impact of COVID 19 which is assessed at £20.739m ;
- **NOTE** the additional Welsh Government COVID 19 funding of £20.739m assumed within the position.
- **NOTE** the financial impact of Exceptional inflationary pressures which is assessed at £5.238m.
- **NOTE** the additional Exceptional inflationary pressures funding of £5.238m assumed within the position.
- **NOTE** the forecast deficit of £17.1m, which is consistent with the Final Financial plan and is a reduction of £3.7m from the £20.8m included within the initial Draft Financial Plan .
- **NOTE** the 2021/22 brought forward Underlying Deficit of £29.7m and the £3.6m variation from the planned forecast carry forward of £20.0m to 2023/24.

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: 24th August 2022

ANALYSIS OF INCOME, PAY AND NON PAY BUDGETS BY CATEGORIES

Income

The year to date and in month financial position for income is shown in Table 13:

Table 13: Income Variance @ July 2022

	Memorandum Annual Budget	Current Period Budget	Current Period Actual	COVID 19 Response Expenditure	Welsh Government COVID 19 Programmes Expenditure	Welsh Government COVID 19 Funding Assumed	Exceptional Inflationary Expenditure	Welsh Government Exceptional Funding Assumed	Total COVID & Exceptional Inflationary Expenditure	Operational Variance (Fav)/Adv
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
In Month										
Revenue Resource Limit (RRL)	(1,212.015)	(93.630)	(93.630)			0.000			0.000	0.000
RRL Welsh Govt. COVID 19 Funding		4.710	4.710			0.000			0.000	
RRL Welsh Govt. Exceptional Pressures Funding		1.299	1.299			0.000			0.000	
Welsh Government Income (Non RRL)	(14.237)	(1.186)	(1.186)			0.000			0.000	0.000
Accommodation & Catering	(4.511)	(0.408)	(0.313)	0.000		0.000			0.000	0.095
Education & Training	(39.016)	(3.761)	(3.687)	0.000		0.000			0.000	0.074
Injury Cost Recovery Scheme (CRU) Income	(2.165)	(0.180)	(0.180)	0.000		0.000			0.000	0.000
NHS Patient Related Income	(387.287)	(37.050)	(37.114)	(0.039)		0.039			(0.039)	(0.065)
Other Operating Income	(18.753)	(4.565)	(4.622)	0.066		(0.066)			0.066	(0.057)
Overseas Patient Income	(0.076)	(0.005)	(0.014)	(0.010)		0.010			(0.010)	(0.009)
Private Patient Income	(1.318)	(0.108)	(0.122)	0.089		(0.089)			0.089	(0.015)
Research & Development	(9.005)	(0.812)	(0.457)	0.000		0.000			0.000	0.355
Variance to Plan £m	(1,688.383)	(135.696)	(135.316)	0.106	0.000	(0.106)	0.000	0.000	0.106	0.379
Cumulative										
Revenue Resource Limit (RRL)	(1,212.015)	(378.426)	(378.426)			0.000			0.000	0.000
RRL Welsh Govt. COVID 19 Funding		20.739	20.739			0.000			0.000	
RRL Welsh Govt. Exceptional Pressures Funding		5.238	5.238			0.000			0.000	
Welsh Government Income (Non RRL)	(14.237)	(4.745)	(4.745)			0.000			0.000	0.000
Accommodation & Catering	(4.511)	(1.521)	(1.274)	0.000		0.000			0.000	0.247
Education & Training	(39.016)	(14.877)	(14.824)	0.000		0.000			0.000	0.053
Injury Cost Recovery Scheme (CRU) Income	(2.165)	(0.722)	(0.722)	0.000		0.000			0.000	0.000
NHS Patient Related Income	(387.287)	(142.563)	(143.027)	(0.097)		0.097			(0.097)	(0.464)
Other Operating Income	(18.753)	(18.982)	(18.908)	0.173		(0.173)			0.173	0.074
Overseas Patient Income	(0.076)	(0.034)	(0.086)	0.012		(0.012)			0.012	(0.053)
Private Patient Income	(1.318)	(0.458)	(0.462)	0.313		(0.313)			0.313	(0.004)
Research & Development	(9.005)	(3.064)	(3.057)	0.000		0.000			0.000	0.007
Variance to Plan £m	(1,688.383)	(539.414)	(539.555)	0.401	0.000	(0.401)	0.000	0.000	0.401	(0.141)

The income position at month 4 is an underspend of £0.141m. This position includes consideration of additional Welsh Government income of £0.401m in recognition of income losses caused by COVID 19 disruption. This position excludes anticipated income relating to exceptional costs and Covid 19 response costs. Part of the in year financial pressure, already noted in Table 4, relates to the shortfall on accommodation and catering income previously supported by Welsh Government funding but now, no longer falling within the defined Covid response costs. This pressure is £0.247m in month 4.

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Pay

The year to date and in month financial position for pay is shown in Table 14.

Table 14: Analysis of pay expenditure by staff group @ July 2022

	Memorandum Annual Budget	Current Period Budget	Current Period Actual	COVID 19 Response	Welsh Government COVID 19 Programmes Expenditure	Welsh Government COVID 19 Funding Assumed	Exceptional Inflationary Expenditure	Welsh Government Exceptional Funding Assumed	Total COVID & Exceptional Inflationary Expenditure	Operational Variance (Fav)/Adv
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
In Month										
Medical and Dental	183.883	15.775	16.514	0.575	0.000	(0.575)	0.099	(0.099)	0.674	0.739
Nursing (registered)	216.456	18.644	17.880	0.637	0.143	(0.780)	0.111	(0.111)	0.891	(0.763)
Nursing (unregistered)	54.518	4.679	5.443	0.791	0.056	(0.846)	0.036	(0.036)	0.882	0.764
Scientific, prof & technical	41.213	3.871	3.533	0.054	0.007	(0.061)	0.021	(0.021)	0.082	(0.338)
Additional clinical services	28.616	2.526	2.387	0.058	0.021	(0.080)	0.015	(0.015)	0.094	(0.139)
Management, admin & clerical	87.797	8.133	7.921	0.063	0.289	(0.352)	0.048	(0.048)	0.400	(0.212)
Other staff groups	110.294	9.791	9.138	0.433	(0.006)	(0.427)	0.057	(0.057)	0.484	(0.653)
Variance to Plan £m	722.776	63.420	62.817	2.611	0.510	(3.120)	0.388	(0.388)	3.508	(0.603)
Cumulative										
Medical and Dental	183.883	62.422	64.594	2.222	0.001	(2.223)	0.404	(0.404)	2.627	2.172
Nursing (registered)	216.456	73.822	70.423	3.078	0.686	(3.763)	0.451	(0.451)	4.214	(3.399)
Nursing (unregistered)	54.518	18.738	21.064	3.093	0.268	(3.362)	0.147	(0.147)	3.509	2.327
Scientific, prof & technical	41.213	15.047	14.050	0.245	0.034	(0.279)	0.087	(0.087)	0.366	(0.997)
Additional clinical services	28.616	10.135	9.491	0.276	0.091	(0.366)	0.060	(0.060)	0.427	(0.644)
Management, admin & clerical	87.797	31.265	30.785	0.292	1.263	(1.555)	0.196	(0.196)	1.750	(0.480)
Other staff groups	110.294	38.093	36.618	1.347	0.005	(1.353)	0.231	(0.231)	1.583	(1.475)
Variance to Plan £m	722.776	249.522	247.026	10.553	2.348	(12.901)	1.576	(1.576)	14.477	(2.496)

The pay position at month 4 is an operational underspend of £2.496m. The in month pay position underspend was £0.603m.

Performance against operational pay varies across the UHB with the largest overspend being reported by the Medicine Clinical Board where there is an operational overspend of £1.313m, as a result of nursing and medical staffing pressures.

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Non Pay

The year to date and in month financial position for non pay is shown in Table 15.

Table 15: Non-Pay Variance @ July 2022

	Memorandum Annual Budget	Current Period Budget	Current Period Actual	COVID 19 Response	Welsh Government COVID 19 Programmes Expenditure	Welsh Government COVID 19 Funding Assumed	Exceptional Inflationary Expenditure	Welsh Government Exceptional Funding Assumed	Total COVID & Exceptional Inflationary Expenditure	Operational Variance (Fav)/Adv
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
In Month										
Drugs / Prescribing	162.712	17.744	17.811	0.120	0.000	(0.120)	0.000	0.000	0.120	0.068
Clinical services & supplies	108.923	8.722	9.164	0.084	0.197	(0.281)	(0.000)	0.000	0.281	0.441
General supplies & services	9.058	0.683	0.831	0.014	0.063	(0.077)	0.000	0.000	0.077	0.148
Establishment expenses	10.056	0.785	0.821	0.006	(0.008)	0.002	0.000	0.000	(0.002)	0.036
Premises & fixed plant	37.523	3.110	3.474	0.081	0.165	(0.245)	0.669	(0.669)	0.915	0.364
Continuing healthcare	73.634	5.999	6.426	0.000	0.000	0.000	0.242	(0.242)	0.242	0.427
Healthcare Provided Services	224.041	18.972	18.277	0.098	0.000	(0.098)	0.000	0.000	0.098	(0.695)
Primary Care Contractors	144.045	11.739	11.727	0.019	0.000	(0.019)	0.000	0.000	0.019	(0.012)
Other non pay	195.615	4.521	6.090	0.029	0.319	(0.348)	0.000	0.000	0.348	1.568
Variance to Plan £m	965.607	72.276	74.621	0.449	0.736	(1.185)	0.911	(0.911)	2.097	2.345
Cumulative										
Drugs / Prescribing	162.712	70.276	70.792	0.483	0.000	(0.483)	0.000	0.000	0.483	0.516
Clinical services & supplies	108.923	37.563	37.616	0.242	0.814	(1.056)	0.000	0.000	1.056	0.052
General supplies & services	9.058	3.330	3.857	0.067	0.314	(0.381)	0.000	0.000	0.381	0.527
Establishment expenses	10.056	3.391	3.591	0.034	0.026	(0.060)	0.000	0.000	0.060	0.200
Premises & fixed plant	37.523	12.756	15.027	0.405	0.787	(1.192)	2.695	(2.695)	3.888	2.272
Continuing healthcare	73.634	24.351	25.420	0.000	0.000	0.000	0.967	(0.967)	0.967	1.069
Healthcare Provided Services	224.041	74.675	74.006	0.531	0.000	(0.531)	0.000	0.000	0.531	(0.669)
Primary Care Contractors	144.045	46.458	46.438	0.079	0.012	(0.091)	0.000	0.000	0.091	(0.020)
Other non pay	195.615	17.093	23.782	0.096	2.413	(2.509)	0.000	0.000	2.509	6.689
Variance to Plan £m	965.607	289.893	300.529	1.936	4.366	(6.302)	3.662	(3.662)	9.964	10.636

There is an operational overspend of £10.636m on non-pay budgets which incorporates the 2022/23 monthly planning deficit of £5.700m.

The additional gross COVID 19 expenditure of £6.302m (local response and national programme) is matched by £6.302m of anticipated COVID 19 funding and the additional exceptional energy costs of £2.695m and continuing healthcare costs of £0.967m arising from national pressures are matched by assumed funding of £3.662m.

Pressures are reported against Premises and Fixed Plant by all Clinical Boards, with the majority of overspends being reported against Capital Estates & Facilities, Executive and Central Budgets as identified by Table 16 below:

Table 16: Cumulative overspend Premises and Fixed Plant @ Month 4

Clinical / Service Board	Cumulative Variance £m	Reasons
Capital Estates & Facilities	0.985	Additional water charges, security costs and Estates non pay contractor costs which are broadly balanced by a pay underspends against estates staff
Executives	0.419	Digital costs and accomodation costs in respect of Overseas Nurses
Central Budgets	0.335	Additional Bed Contract costs reported Centrally
Other Clinical Boards	0.533	
Total Variance to Plan £m	2.272	

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2022/23 SAVING SCHEMES

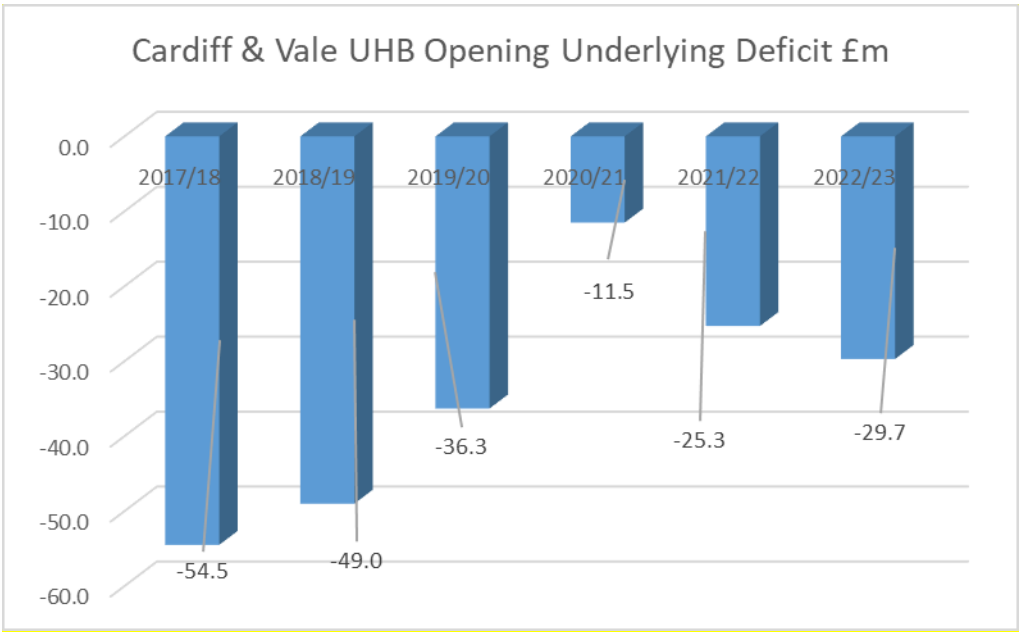
2022-23 In-Year Effect

Clinical/Service Board	22-23 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	946	0	946	0	0
Children and Women	1,303	1,303	0	1,303	18	-0
Clinical Diagnostics and Therapeutics	1,199	1,165	0	1,165	0	34
Corporate Executives	500	394	0	394	0	106
Medicine	1,378	1,378	0	1,378	360	0
Mental Health	1,079	1,080	0	1,080	399	-0
Primary, Community and Intermediate Care	2,423	2,398	25	2,423	15	-0
Specialist Services	1,482	1,480	0	1,480	0	2
Surgical Services	1,689	1,695	0	1,695	300	-6
Sub Total Clinical Boards £'000	12,000	11,839	25	11,864	1,092	136
Corporate	7,400	4,983	550	5,533	0	1,867
Total £'000	19,400	16,822	575	17,397	1,092	2,003

2022-23 Full Year Effect

Clinical/Service Board	22-23 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	946	742	0	742	136	204
Children and Women	1,303	716	0	716	24	587
Clinical Diagnostics and Therapeutics	1,199	677	0	677	0	522
Corporate Executives	500	55	0	55	0	445
Medicine	1,378	661	0	661	778	717
Mental Health	1,079	1,033	0	1,033	650	46
Primary, Community and Intermediate Care	2,423	2,018	25	2,043	250	380
Specialist Services	1,482	1,266	0	1,266	0	216
Surgical Services	1,689	1,267	0	1,267	600	422
Sub Total Clinical Boards £'000	12,000	8,434	25	8,459	2,438	3,541
Corporate	0	0	0	0	0	0
Additional Corporate Target:						
- Continuing Healthcare	220	610	0	610	0	-390
- Medicines Management	650	1,250	200	1,450	0	-800
- Procurement	1,930	325	1,000	1,325	0	605
- Repatriation	600	0	0	0	0	600
Total £'000	15,400	10,619	1,225	11,844	2,438	3,556

Year on Year Movement in Cardiff & Vale UHB Underlying Deficit



Mohamed Sarah
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BALANCE SHEET AT THE END OF JULY 2022

	Opening Balance 1 st April 2022	Closing Balance 31 st July 2022
	£'000	£'000
Non-Current Assets		
Property, plant and equipment	789,607	816,908
Intangible assets	2,611	2,279
Trade and other receivables	33,427	51,932
Other financial assets		
Non-Current Assets sub total	825,645	871,119
Current Assets		
Inventories	20,391	21,404
Trade and other receivables	228,915	244,243
Other financial assets		
Cash and cash equivalents	4,607	5,227
Non-current assets classified as held for sale		
Current Assets sub total	253,913	270,874
TOTAL ASSETS	1,079,558	1,141,993
Current Liabilities		
Trade and other payables	245,910	192,844
Other financial liabilities	0	
Provisions	165,709	179,962
Current Liabilities sub total	411,619	372,806
NET ASSETS LESS CURRENT LIABILITIES	667,939	769,187
Non-Current Liabilities		
Trade and other payables	7,683	19,278
Other financial liabilities		
Provisions	39,304	48,813
Non-Current Liabilities sub total £'000s	18,640	68,091
TOTAL ASSETS EMPLOYED £'000s	649,299	701,096
FINANCED BY:		
Taxpayers' Equity		
General Fund	503,471	565,905
Revaluation Reserve	117,481	135,191
Total Taxpayers' Equity £'000s	620,952	701,096

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CASHFLOW FORECAST AT THE END OF JULY 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
RECEIPTS													
WG Revenue Funding - Cash Limit (excluding NCL)	111,385	108,155	103,795	100,045	100,535	111,440	72,376	87,436	108,031	82,656	100,946	67,699	1,154,499
WG Revenue Funding - Non Cash Limited (NCL)	1,170	1,650	945	1,085	1,340	1,230	1,230	1,230	1,230	1,230	1,230	666	14,236
WG Revenue Funding - Other (e.g. invoices)	3,046	1,298	84	2,667	1,284	1,284	7,180	2,674	1,284	1,284	2,674	2,674	27,432
WG Capital Funding - Cash Limit	10,000	4,000	3,500	7,875	3,440	4,255	3,100	4,100	2,500	2,250	748	0	45,768
Sale of Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
Income from other Welsh NHS Organisations	40,206	38,287	36,007	36,065	39,456	30,768	42,351	40,151	31,994	41,049	31,651	43,148	451,133
Other - (Specify in narrative)	5,714	11,261	6,390	12,037	10,170	9,015	15,189	7,926	8,682	13,455	6,790	10,701	117,329
TOTAL RECEIPTS	171,521	164,651	150,721	159,774	156,225	157,992	141,426	143,517	153,721	141,924	144,039	124,887	1,810,397
PAYMENTS													
Primary Care Services : General Medical Services	6,488	5,786	7,107	5,176	5,705	7,527	5,672	5,672	7,527	5,672	5,672	7,527	75,531
Primary Care Services : Pharmacy Services	209	128	138	113	100	140	140	140	280	560	280	280	2,509
Primary Care Services : Prescribed Drugs & Appliances	16,137	4	8,731	8,153	8,018	16,420	0	8,210	16,420	0	8,210	8,210	98,514
Primary Care Services : General Dental Services	2,389	2,290	2,212	2,236	2,408	2,305	2,305	2,305	2,305	2,305	2,305	2,305	27,670
Non Cash Limited Payments	1,977	1,906	1,790	1,964	1,829	1,895	1,895	1,895	1,895	1,895	1,895	1,895	22,731
Salaries and Wages	57,983	60,275	59,453	58,739	58,483	59,021	58,896	58,967	58,963	58,974	59,349	59,442	708,544
Non Pay Expenditure	70,738	85,467	68,932	76,285	76,397	66,185	69,416	62,231	63,831	70,266	65,581	66,330	841,657
Capital Payment	11,209	7,322	3,938	4,505	4,500	4,500	3,100	4,100	2,500	2,250	750	0	48,674
Other items (Specify in narrative)	5,182	337	652	96	6	0	0	0	0	0	0	0	6,273
TOTAL PAYMENTS	172,312	163,514	152,953	157,267	157,448	157,993	141,423	143,520	153,721	141,921	144,042	145,988	1,832,104
Net cash inflow/outflow	(791)	1,136	(2,233)	2,508	(1,223)	(2)	2	(2)	(0)	3	(3)	(21,102)	
Balance b/f	4,607	3,816	4,952	2,719	5,227	4,004	4,003	4,005	4,003	4,002	4,005	4,002	
Balance c/f	3,816	4,952	2,719	5,227	4,004	4,003	4,005	4,003	4,002	4,005	4,002	(17,100)	

Mohamed Sarah
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PROGRESS AGAINST CRL AS AT 31st July 2022

[illegible]

Report Title:	High Level Resource Map			Agenda Item no.	2.2
Meeting:	Finance Committee	Public	<input checked="" type="checkbox"/>	Meeting Date:	24 th August 2022
Status (please tick one only):	Assurance	Approval	<input type="checkbox"/>	Information	<input checked="" type="checkbox"/>
Lead Executive:	Executive Director of Finance				
Report Author (Title):	Interim Deputy Director of Finance (Strategic)				
Main Report					
Background and current situation:					
<p>Background and current situation:</p> <p>The purpose of the High Level Resource Map is to provide an overview of the funding received by the Health Board (source of funding) over the past four financial years and how the funding was used (application of funding).</p> <p>Included is further information on the sources of funding such as the revenue resource limit from Welsh Government and in respect of services provided to WHSSC and neighboring health boards.</p> <p>Health Board expenditure has been distinguished between services provided by the Health Board and those commissioned via WHSSC and from other organizations. A detailed breakdown of Clinical Board expenditure is included with analysis by directorate and by subjective category.</p> <p>Financial information, on a provider basis, shows how expenditure has been incurred within Primary Care, Acute Hospital Care and Community Care.</p>					
Executive Director Opinion and Key Issues to bring to the attention of the Board/Committee:					
<p>The High Level Resource Map provides an overview of the funding received by the Health Board over the past four financial years and how the funding was used.</p> <p>It can aid decision making by providing an insight into the distribution of resources.</p>					
Recommendation:					
<p>The Committee is requested to:</p> <p>NOTE the information included within the High Level Resource Map.</p>					
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		<input checked="" type="checkbox"/>	

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 <i>Please tick as relevant</i>							
Prevention		Long term	x	Integration		Collaboration	Involvement
Impact Assessment: <i>Please state yes or no for each category. If yes please provide further details.</i>							
Risk: No							
Safety: No							
Financial: Yes							
As detailed above							
Workforce: No							
Legal: No							
Reputational: No							
Socio Economic: No							
Equality and Health: No							
Decarbonisation: No							
Approval/Scrutiny Route:							
Finance Committee				Date: 24 th August 2022			

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High Level Resource Map Cardiff & Vale UHB

Hywel Pullen & Kris Prosser
24/08/22

Mohamed Sarah
23/08/2022 10:39:46



What is a High Level Resource Map?

A resource map aids decision making by providing insight into the distribution of resources.

The C&V High Level Resource Map spans financial years 18/19 – 21/22 and is split into two elements:

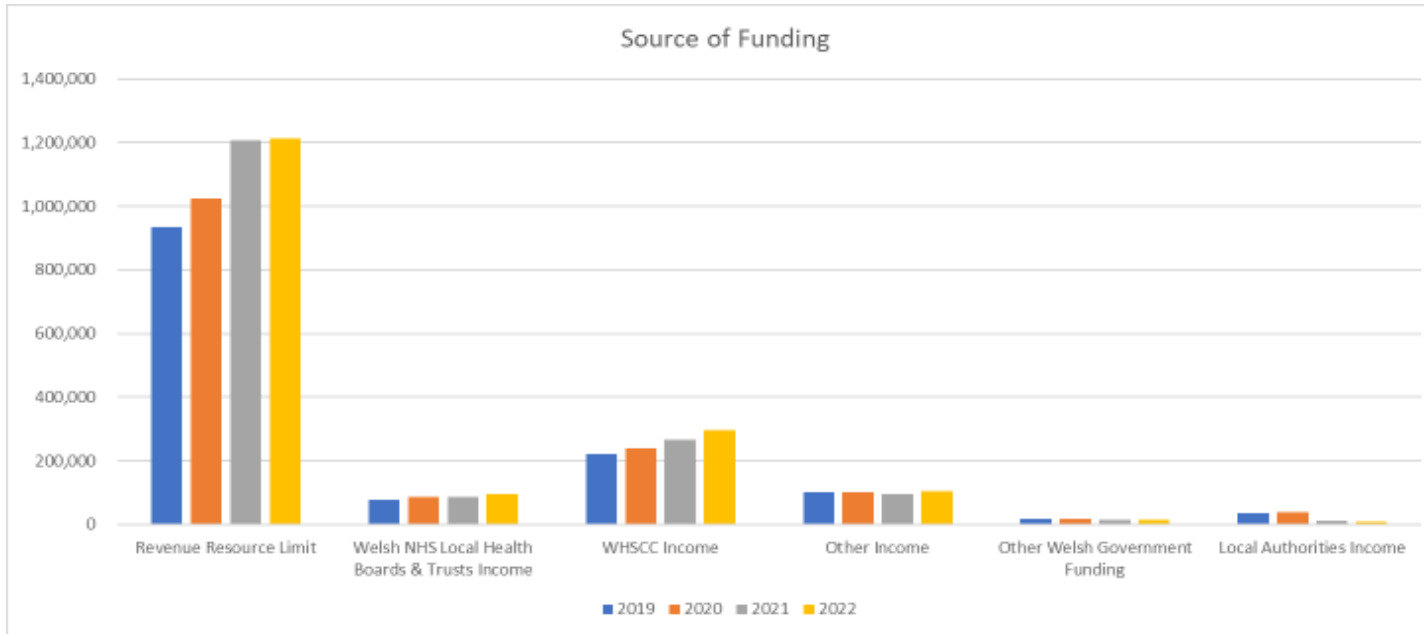
- Source of funding
- Application of funding

The data is generated from the General Ledger and is based on annual budget & outturn variance combined. All income/expenditure is rounded to the nearest thousand unless stated otherwise.

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23/08/2022 10:39:46



Source of Funding



The Revenue Resource Limit remains the biggest source of funding with income from WHSSC and UHBs/Trusts being the remaining majority.

The Revenue Resource Limit grew significantly during the Covid period but a smaller increase between FY21 & FY22.

Mohamed Sarah
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Source of Funding Extract

			Annual Budget + Variance						
			2019	2020	2021	2022	2019 vs 2020	2020 vs 2021	2021 vs 2022
Source	01-Revenue Resource Limit	Revenue Resource Limit	(935,546)	(1,025,671)	(1,206,044)	(1,213,559)	(90,125)	(180,373)	(7,515)
	03-Welsh NHS Local Health Boards	00907: Powys Teaching LHB	(1,682)	(1,916)	(1,839)	(1,844)	(234)	77	(6)
		00924: Swansea Bay University LHB	(7,936)	(4,768)	(4,919)	(5,614)	3,168	(151)	(696)
		00925: Aneurin Bevan Local Health Board	(28,911)	(32,435)	(32,923)	(34,748)	(3,524)	(488)	(1,824)
		00926: Betsi Cadwaladr University Local Health Board	(138)	(168)	(318)	(403)	(29)	(150)	(85)
		00928: Cwm Taf Morgannwg LHB	(21,798)	(29,188)	(30,627)	(33,524)	(7,390)	(1,439)	(2,897)
		00929: Hywel Dda Local Health Board	(5,352)	(5,466)	(5,735)	(6,068)	(115)	(269)	(333)
		00950: WHSSC	(221,503)	(240,248)	(267,140)	(294,963)	(18,746)	(26,892)	(27,822)
		01610: Velindre NHS Trust Income	(1,448)	(2,478)	(1,527)	(1,962)	(1,030)	951	(435)
		02300: Welsh Govt. Other Income	(5,910)	(5,121)	(4,455)	(6,615)	789	666	(2,159)
	04-Welsh NHS Local Health Boards	01500 & 01630: Public Health Wales NHS Trust Income	(3,021)	(3,960)	(4,580)	(5,264)	(939)	(619)	(684)
	05-Welsh NHS Local Health Boards	01012: Welsh Government Income (including Non RRL)	(18,186)	(17,276)	(13,386)	(14,237)	910	3,890	(851)
	10-Other Income	00922: English Foundation Trusts	(4,947)	(5,557)	(4,347)	(917)	(610)	1,210	3,430
		01900: Local Authorities Income	(35,381)	(37,719)	(11,997)	(9,056)	(2,338)	25,723	2,941
		02600: Private Patients Income	(1,060)	(1,272)	(313)	(516)	(212)	959	(203)
		02900: Injury Cost Recovery Scheme Income	(1,693)	(2,582)	(1,974)	(2,090)	(889)	608	(116)
		03800: Dental Patient Charges Income	(5,859)	(5,871)	(1,405)	(3,068)	(13)	4,466	(1,663)
		04400: SIFT Income	(15,152)	(15,158)	(15,415)	(15,407)	(6)	(257)	8
		04500: R & D Income / Grants	(8,395)	(8,415)	(7,681)	(8,232)	(20)	734	(551)
		04600: Commercial Trials Income	(1,460)	(2,074)	(1,915)	(1,588)	(614)	159	327
		04750: HEIW Ed & Training Income	(6,687)	(20,682)	(21,633)	(22,904)	(13,995)	(951)	(1,271)
		06150: Inc Gen - Pharmacy Sales	(2,168)	(2,173)	(2,399)	(2,510)	(4)	(226)	(111)
		06800: Pathology Income	(8,857)	(8,804)	(8,457)	(9,899)	53	347	(1,441)
		07100: Canteen Income	(2,949)	(3,368)	(2,259)	(2,982)	(419)	1,110	(723)
		09390: Cardiff University Income (Non Ed and Tr)	(3,537)	(4,805)	(3,338)	(4,409)	(1,268)	1,467	(1,071)
	11-Other Income -others		(37,787)	(21,967)	(24,575)	(29,000)	15,820	(2,607)	(4,426)
Source Total			(1,387,362)	(1,509,143)	(1,681,200)	(1,731,377)	(121,781)	(172,057)	(50,177)



Revenue Resource Limit

Resource Limit	2020	2021	2022
Baseline 2020			
Baseline	915,189	915,189	915,189
Additions to Baseline			
Recurrent Allocations		40,944	66,597
In Year			
COVID	1,057	152,344	141,147
Non-Recurrent Allocations	83,526	83,446	85,417
Depreciation & Impairments	25,899	16,396	5,233
Grand Total	1,025,671	1,208,319	1,213,584

The revenue resource limit can be broken down into additions to the baseline i.e. recurrent changes and in year allocations/technical accounting allocations.

An extract of 2022 Non-Recurrent Allocations:

	2022
Non-Recurrent Allocations	85,417
ADDITIONAL 6% SUPERANNUATION C & V & SLE	31,602
PAY AWARD FUNDING 2021-22	13,492
VERTEX FUNDING	5,106
DIGITAL PRIORITIES INVESTMENT FUND FOR ALL WALES INFRASTRUCTURE PROGRAMME AWIP	3,266
TRANSFORMATION ME MY HOME MY COMMUNITY	3,157
CLINICAL EXCELLENCE AWARDS	2,950
SUBSTANCE MISUSE	2,628
1% PAY AWARD AFC 2 TO 5 & F1	2,480
ADDITIONAL RESOURCES FOR MENTAL HEALTH SERVICE IMPROVEMENTS	1,942
HOLIDAY PAY OM OVERTIME	1,814
GMS AGREEMENT FOR PAY AND EXPENSES 2021-22	1,425
GP IM&T REFRESH PROGRAMME AND MAINTANANCE	1,233
COVID - GMS CONTRACT - FIRST BONUS PAYMENT	1,103
Dementia Action Plan ICF Bid	1,101

Please note financial year 2018/19 is excluded from the above.



WHSSC

Annual Budget + Variance

			2019	2020	2021	2022
Source	03-Welsh NHS Local Health Boards & Trusts Income	00950: WHSSC	(221,503)	(240,248)	(267,140)	(294,963)

2019 vs 2020	2020 vs 2021	2021 vs 2022
(18,746)	(26,892)	(27,822)

Service	2019	2020	2021	2022	2019 vs 2020	2020 vs 2021	2021 vs 2022
LTA							
Neuroscience/ALAS	49,835	46,702	43,236	47,365	(3,133)	(3,466)	4,129
Paediatrics/Neonatal	38,763	42,111	43,900	46,630	3,348	1,790	2,730
Cardiothoracic	33,386	36,649	36,931	38,553	3,264	282	1,622
Renal	32,759	33,056	33,392	34,044	297	336	652
Genetics	19,262	24,121	25,992	28,727	4,860	1,871	2,735
Haematology	20,941	23,447	26,830	28,402	2,507	3,382	1,572
Other	4,395	10,610	20,498	24,077	6,215	9,888	3,579
Adult Critical Care	7,674	7,431	7,561	7,964	(243)	130	402
LTA Sub-Total	207,013	224,127	238,340	255,761	17,115	14,213	17,421
Non-LTA							
High Cost Drugs	3,980	8,523	20,628	31,338	4,543	12,105	10,710
Enzyme Replacement Therapy	10,289	4,482	6,136	7,046	(5,807)	1,655	909
Other	221	3,116	2,035	818	2,895	(1,081)	(1,216)
Non-LTA Sub-Total	14,490	16,121	28,799	39,202	1,631	12,679	10,403
					0	0	0
Total	221,503	240,248	267,140	294,963	18,745	26,891	27,823

The LTA 'other' category includes Major Trauma Centre, Neuropsychiatry and Pay Award.



Provision of Services to Neighbouring Health Boards

			Annual Budget + Variance						
			2019	2020	2021	2022	2019 vs 2020	2020 vs 2021	2021 vs 2022
Source	03-Welsh NHS Local Health Boards & Trusts Income	00925: Aneurin Bevan Local Health Board	(28,911)	(32,435)	(32,923)	(34,748)	(3,524)	(488)	(1,824)
		00928: Cwm Taf Morgannwg LHB	(21,798)	(29,188)	(30,627)	(33,524)	(7,390)	(1,439)	(2,897)

Aneurin Bevan UHB LTA

Speciality	2019	2020	2021	2022
Trauma & Orthopaedics	4,320	4,365	4,453	4,542
General Surgery	3,561	3,556	3,627	3,700
Integrated Medicine	2,511	2,501	2,551	2,602
Haematology	2,018	2,081	2,122	2,165
Paediatrics	1,751	1,786	1,822	1,858

Cwm Taf Morgannwg UHB LTA

Speciality	2019	2020	2021	2022
Trauma & Orthopaedics	3,995	5,226	5,535	5,645
Integrated Medicine	1,454	1,853	1,890	1,928
General Surgery	1,333	1,554	1,779	1,814
Mental Health	1,222	1,264	1,288	1,315
Haematology	1,219	1,765	1,800	1,836

The specialities show the top 5 services provided to our neighbouring health boards. The expenditure captures both in-patient and out-patient activity. The top 5 represents 46% and 45% of the total LTA value for AB and CTM respectively.

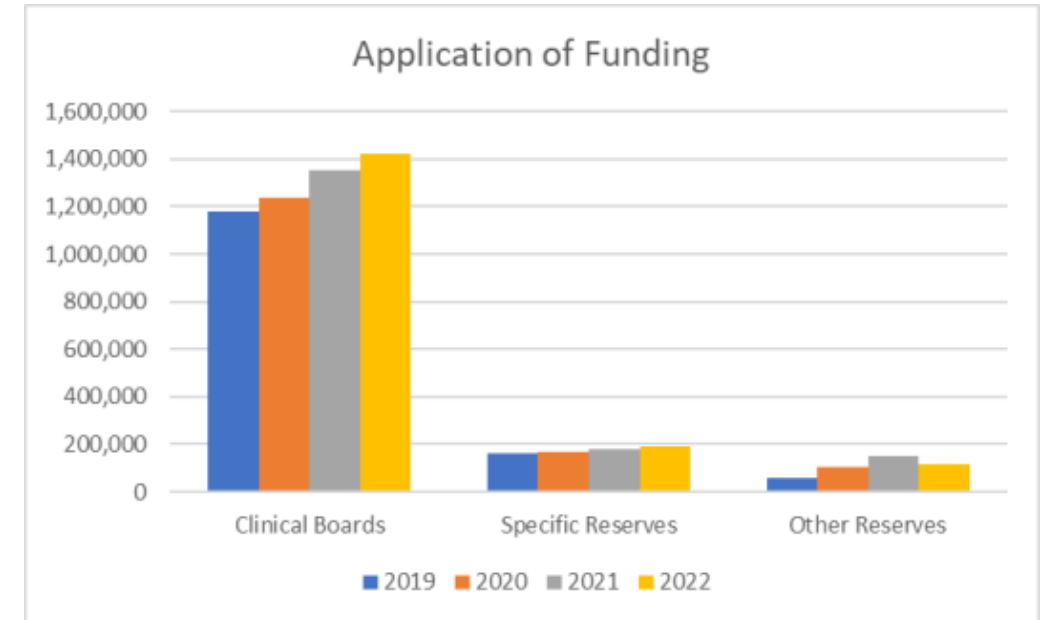
Mohamed Sarah
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Application of Funding

Funding received is allocated across three main areas.

- Clinical Boards
- Specific Commissioning Reserves:
 - Welsh Health Boards
 - WHSSC
- Other Reserves:
 - ICF
 - Apprentice Levy
 - Depreciation & Impairments



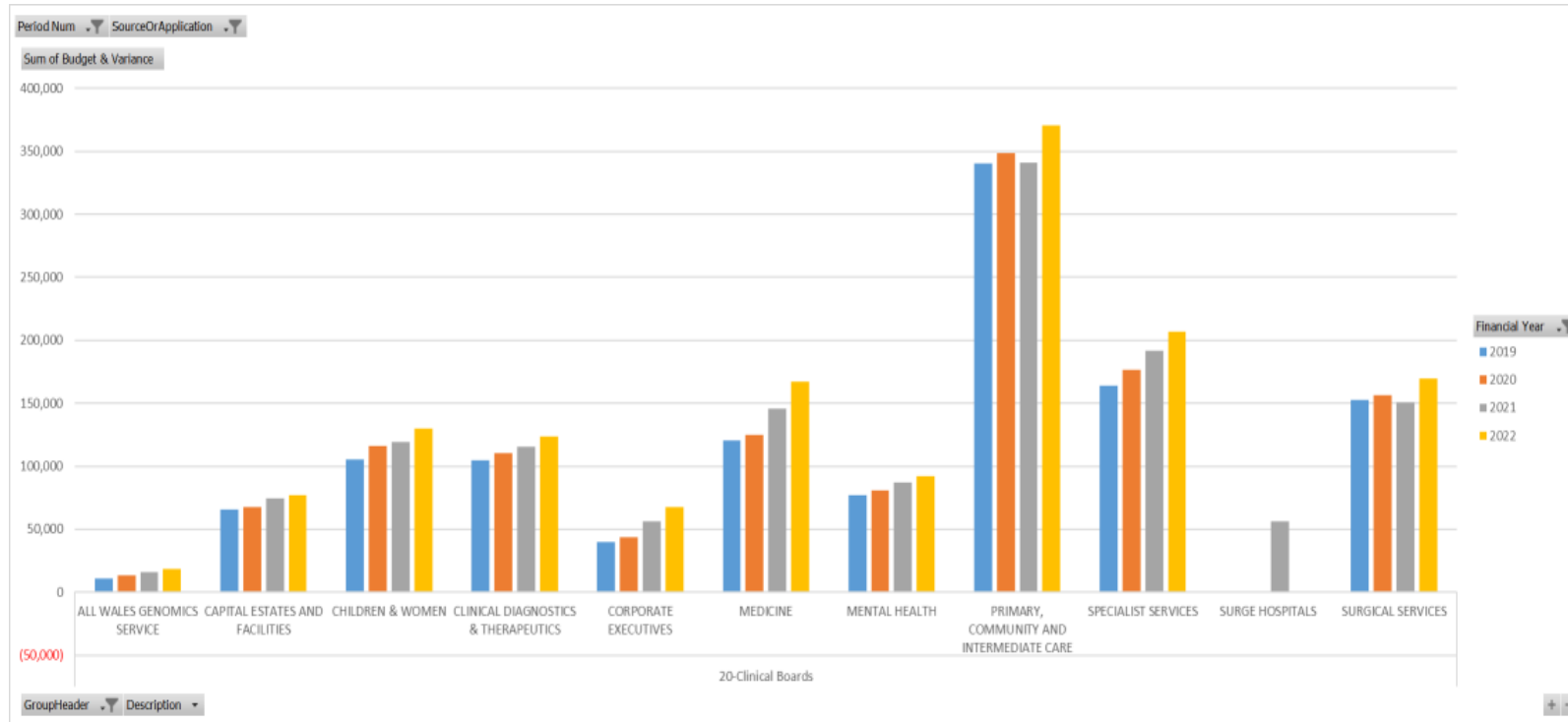
Application of Funding Extract

			Annual Budget + Variance						
			2019	2020	2021	2022	2019 vs 2020	2020 vs 2021	2021 vs 2022
Application	20-Clinical Boards	ALL WALES GENOMICS SERVICE	10,926	13,325	15,917	18,281	2,399	2,592	2,364
		CAPITAL ESTATES AND FACILITIES	65,407	67,545	74,609	77,017	2,138	7,065	2,408
		CHILDREN & WOMEN	105,391	115,884	119,355	129,765	10,493	3,471	10,409
		CLINICAL DIAGNOSTICS & THERAPEUTICS	104,619	110,447	115,527	123,498	5,828	5,080	7,970
		CORPORATE EXECUTIVES	40,125	43,566	56,443	67,570	3,441	12,876	11,127
		MEDICINE	120,715	124,766	145,474	167,013	4,051	20,708	21,538
		MENTAL HEALTH	76,750	80,758	87,250	92,363	4,008	6,492	5,113
		PRIMARY, COMMUNITY AND INTERMEDIATE CARE	340,401	348,792	340,831	370,542	8,391	(7,961)	29,711
		SPECIALIST SERVICES	164,243	176,312	191,583	207,079	12,069	15,270	15,497
		SURGE HOSPITALS	0	0	56,541	(667)	0	56,541	(57,208)
		SURGICAL SERVICES	152,358	156,598	150,658	169,691	4,240	(5,940)	19,033
	50-Central & Reserves- Specific	Central & Reserves - Commissioning ABM	14,187	3,983	4,060	4,195	(10,204)	78	134
		Central & Reserves - Commissioning Aneurin Bevan	1,134	1,153	1,195	1,208	19	42	14
		Central & Reserves - Commissioning Cwm Taf Morgannwg	7,142	15,062	15,383	15,995	7,920	321	612
		Central & Reserves - Commissioning Velindre NHST	15,866	17,333	18,536	21,222	1,467	1,203	2,685
		Central & Reserves - Commissioning WHSCC	121,693	128,702	137,844	149,494	7,009	9,142	11,650
		Central & Reserves - Other Commissioning Budgets	2,266	2,438	1,569	1,073	172	(869)	(495)
	55-Central & Reserves- Other	Central & Reserves - Other including ICF, Apprentice Levy and Depreciation & Impairments	55,042	103,449	149,367	116,030	48,407	45,918	(33,337)
Application Total			1,398,264	1,510,113	1,682,141	1,731,367	111,850	172,028	49,226

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 Ahmed, Sarah



Clinical Board Expenditure



PCIC remains the clinical board with the most expenditure - almost double other clinical boards.

Medicine's expenditure has increased by £46m or 38% over the four financial years.

Other clinical boards show a stable increase over the Covid period.

The above figures include Covid 19 expenditure

Mohamed Sarah
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Genomics Clinical Board – subjective category

The table below shows the clinical board expenditure split by subjective category.

			Annual Budget + Variance						
			2019	2020	2021	2022	2019 vs 2020	2020 vs 2021	2021 vs 2022
☐ ALL WALES GENOMICS SERVICE	☐ PAY	Additional clinical services	1,172	1,346	1,558	1,738	174	212	180
		Management, admin & clerical	808	1,245	1,829	2,291	438	584	462
		Medical and Dental	1,532	1,648	1,673	1,808	116	26	135
		Nursing (registered)	204	206	116	144	2	(90)	28
		Other staff groups	3,331	3,793	4,579	5,235	462	787	655
		Scientific, prof & technical	0	9	(3)	5	9	(12)	8
	PAY Total		7,045	8,246	9,752	11,221	1,200	1,506	1,469
	☐ NON PAY	Clinical services & supplies	3,649	4,788	5,803	6,798	1,139	1,015	995
		Drugs / Prescribing	113	(39)	115	(110)	(152)	154	(225)
		Establishment expenses	115	120	60	116	6	(61)	56
		General supplies & services	5	(2)	19	49	(7)	21	30
		Healthcare Provided Services	0	0	0	1	0	0	1
		Other non pay	(103)	18	10	85	121	(7)	75
		Premises & fixed plant	102	194	157	121	92	(36)	(36)
	NON PAY Total		3,881	5,079	6,165	7,060	1,198	1,086	895
ALL WALES GENOMICS SERVICE Total			10,926	13,325	15,917	18,281	2,399	2,592	2,364

Capital, Facilities and Estates Clinical Board – directorates

The table below shows the clinical board expenditure split by directorate.

			Annual Budget + Variance						
			2019	2020	2021	2022	2019 vs 2020	2020 vs 2021	2021 vs 2022
☐ CAPITAL ESTATES AND FACILITIES	☐ PAY	CAPITAL & ESTATE COMPLIANCE	741	826	913	904	85	86	(9)
		CEF MANAGEMENT	493	561	4,940	2,373	68	4,379	(2,567)
		OPERATIONAL SERVICES	28,662	29,052	29,518	32,086	390	466	2,568
	PAY Total		29,896	30,440	35,370	35,363	543	4,931	(8)
	☐ NON PAY	CAPITAL & ESTATE COMPLIANCE	15,942	16,389	17,356	16,190	447	967	(1,167)
		CEF MANAGEMENT	32	(274)	1,377	2,446	(306)	1,651	1,070
		OPERATIONAL SERVICES	19,537	20,990	20,506	23,019	1,453	(484)	2,513
	NON PAY Total		35,511	37,105	39,239	41,655	1,595	2,134	2,416
CAPITAL ESTATES AND FACILITIES Total			65,407	67,545	74,609	77,017	2,138	7,065	2,408

Mohamed Sarah
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Capital, Facilities and Estates Clinical Board – subjective category

The table below shows the clinical board expenditure split by subjective category.

			Annual Budget + Variance						
			2019	2020	2021	2022	2019 vs 2020	2020 vs 2021	2021 vs 2022
☐ CAPITAL ESTATES AND FACILITIES	☐ PAY	Additional clinical services	0	6	(0)	4	6	(6)	4
		Management, admin & clerical	2,326	2,334	2,377	2,461	8	44	84
		Medical and Dental	0	0	0	1	0	0	1
		Nursing (registered)	(0)	0	0	0	0	0	0
		Nursing (unregistered)	(0)	0	0	1	0	0	1
		Other staff groups	27,571	28,100	32,994	32,896	529	4,894	(97)
	PAY Total		29,896	30,440	35,370	35,363	543	4,931	(8)
	☐ NON PAY	Clinical services & supplies	27	69	159	42	42	90	(116)
		Drugs / Prescribing	0	0	0	0	0	(0)	(0)
		Establishment expenses	1,089	1,030	1,424	1,495	(60)	394	71
		General supplies & services	6,132	5,875	5,590	6,934	(258)	(285)	1,344
		Healthcare Provided Services	5,628	6,395	6,584	6,690	767	189	106
		Other non pay	(819)	(1,299)	(1,460)	(1,478)	(480)	(161)	(18)
		Premises & fixed plant	23,453	25,036	26,942	27,971	1,583	1,907	1,029
	NON PAY Total		35,511	37,105	39,239	41,655	1,595	2,134	2,416
CAPITAL ESTATES AND FACILITIES Total			65,407	67,545	74,609	77,017	2,138	7,065	2,408

Children & Women Clinical Board – directorates

The table below shows the clinical board expenditure split by directorate.

			Annual Budget + Variance						
			2019	2020	2021	2022	2019 vs 2020	2020 vs 2021	2021 vs 2022
CHILDREN & WOMEN	PAY	"CHILDREN'S HOSPITAL FOR WALES SERVICES"	38,860	40,579	43,617	45,366	1,719	3,038	1,749
		CHILDREN, YOUNG PEOPLE AND FAMILY HEALTH SERVICES	19,768	23,138	24,803	26,001	3,370	1,665	1,199
		OBSTETRICS & GYNAECOLOGY	22,954	25,041	26,124	26,679	2,087	1,083	556
		WOMEN & CHILDREN MGMT	709	948	1,024	1,401	239	76	377
	PAY Total		82,290	89,705	95,567	99,448	7,415	5,862	3,880
	NON PAY	"CHILDREN'S HOSPITAL FOR WALES SERVICES"	16,609	18,014	16,518	21,144	1,406	(1,496)	4,625
		CHILDREN, YOUNG PEOPLE AND FAMILY HEALTH SERVICES	3,761	5,265	4,375	5,575	1,503	(890)	1,199
		OBSTETRICS & GYNAECOLOGY	3,005	3,280	2,857	3,539	275	(424)	683
		WOMEN & CHILDREN MGMT	(274)	(381)	38	59	(106)	418	22
	NON PAY Total		23,101	26,179	23,788	30,317	3,078	(2,391)	6,529
CHILDREN & WOMEN Total			105,391	115,884	119,355	129,765	10,493	3,471	10,409

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Children & Women Clinical Board – subjective category

The table below shows the clinical board expenditure split by subjective category.

			Annual Budget + Variance						
			2019	2020	2021	2022	2019 vs 2020	2020 vs 2021	2021 vs 2022
CHILDREN & WOMEN	PAY	Additional clinical services	706	1,116	1,357	1,392	410	241	35
		Management, admin & clerical	5,906	6,783	6,826	7,654	877	44	828
		Medical and Dental	24,162	25,483	27,664	28,864	1,322	2,181	1,200
		Nursing (registered)	40,309	44,077	45,773	47,016	3,768	1,696	1,244
		Nursing (unregistered)	6,032	6,379	6,744	6,925	348	365	180
		Other staff groups	4,042	4,267	4,954	4,947	225	687	(6)
		Scientific, prof & technical	1,134	1,600	2,249	2,649	467	649	400
	PAY Total		82,290	89,705	95,567	99,448	7,415	5,862	3,880
	NON PAY	Clinical services & supplies	3,717	4,309	4,926	5,927	591	618	1,001
		Continuing healthcare	1,267	1,800	907	1,017	533	(892)	110
		Drugs / Prescribing	14,594	15,778	13,955	18,281	1,184	(1,823)	4,326
		Establishment expenses	874	1,067	861	990	193	(205)	128
		General supplies & services	409	360	249	262	(50)	(110)	13
		Healthcare Provided Services	425	387	475	408	(38)	88	(67)
		Other non pay	1,493	1,720	1,589	2,651	227	(131)	1,062
		Premises & fixed plant	322	759	825	781	438	66	(44)
	NON PAY Total		23,101	26,179	23,788	30,317	3,078	(2,391)	6,529
CHILDREN & WOMEN Total			105,391	115,884	119,355	129,765	10,493	3,471	10,409

CD&T Clinical Board – directorates

The table below shows the clinical board expenditure split by directorate.

			Annual Budget + Variance						
			2019	2020	2021	2022	2019 vs 2020	2020 vs 2021	2021 vs 2022
CLINICAL DIAGNOSTICS & THERAPEUTICS	PAY	CLINICAL DIAGNOSTICS AND THERAPEUTICS MANAGEMENT	376	451	478	569	75	27	91
		LABORATORY MEDICINE	16,830	16,217	16,728	17,611	(613)	511	883
		MEDICAL ILLUSTRATION	709	747	783	814	38	36	30
		OUTPATIENTS & PATIENT ADMIN SERVICES	4,878	4,998	4,980	4,896	120	(18)	(84)
		PHARMACY & MEDICINES MANAGEMENT	10,711	11,347	12,103	12,631	636	756	528
		RADIOLOGY, MEDICAL PHYSICS & CLINICAL ENGINEERING	21,381	23,007	23,935	26,010	1,625	928	2,076
		THERAPEUTICS & POISONS	2,807	2,792	3,099	3,220	(15)	307	121
		THERAPIES	22,743	23,915	26,081	28,001	1,172	2,166	1,920
		WEQAS	1,338	1,436	1,543	1,664	98	106	121
	PAY Total		81,773	84,910	89,730	95,415	3,136	4,820	5,685
	NON PAY	CLINICAL DIAGNOSTICS AND THERAPEUTICS MANAGEMENT	(236)	(409)	(48)	(184)	(173)	361	(137)
		LABORATORY MEDICINE	13,440	13,936	14,363	14,807	497	427	444
		MEDICAL ILLUSTRATION	(13)	(47)	33	(41)	(34)	80	(74)
		OUTPATIENTS & PATIENT ADMIN SERVICES	384	415	472	689	30	57	217
		PHARMACY & MEDICINES MANAGEMENT	1,603	1,880	2,423	2,622	277	543	199
		RADIOLOGY, MEDICAL PHYSICS & CLINICAL ENGINEERING	4,576	6,515	5,246	6,126	1,938	(1,269)	881
		THERAPEUTICS & POISONS	440	457	265	231	17	(192)	(34)
		THERAPIES	1,435	1,371	1,647	2,045	(64)	276	398
		WEQAS	1,217	1,420	1,396	1,788	203	(24)	392
	NON PAY Total		22,846	25,538	25,798	28,083	2,692	260	2,285
CLINICAL DIAGNOSTICS & THERAPEUTICS Total			104,619	110,447	115,527	123,498	5,828	5,080	7,970

Mohamed Sarah
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CD&T Clinical Board – subjective category

The table below shows the clinical board expenditure split by subjective category.

			Annual Budget + Variance						
			2019	2020	2021	2022	2019 vs 2020	2020 vs 2021	2021 vs 2022
CLINICAL DIAGNOSTICS & THERAPEUTICS	PAY	Additional clinical services	8,706	9,376	10,317	11,166	670	941	849
		Management, admin & clerical	9,797	10,394	10,917	11,566	596	523	650
		Medical and Dental	12,776	12,270	12,372	13,256	(506)	101	884
		Nursing (registered)	1,662	1,776	1,597	1,780	114	(179)	183
		Nursing (unregistered)	349	398	401	426	49	3	25
		Other staff groups	38,505	40,372	43,183	45,700	1,867	2,811	2,517
		Scientific, prof & technical	9,977	10,323	10,942	11,519	346	619	577
		PAY Total	81,773	84,910	89,730	95,415	3,136	4,820	5,685
	NON PAY	Clinical services & supplies	20,890	21,596	23,068	24,780	706	1,471	1,713
		Drugs / Prescribing	2,665	2,000	1,850	2,215	(665)	(150)	365
		Establishment expenses	1,614	1,751	1,578	2,041	137	(172)	463
		General supplies & services	391	322	393	747	(69)	71	354
		Healthcare Provided Services	280	282	280	836	2	(2)	556
		Other non pay	(5,151)	(2,802)	(4,104)	(4,811)	2,349	(1,302)	(707)
		Premises & fixed plant	2,093	2,326	2,732	2,274	233	406	(457)
		Primary Care Contractors	65	63	1	0	(2)	(62)	(1)
		NON PAY Total	22,846	25,538	25,798	28,083	2,692	260	2,285
CLINICAL DIAGNOSTICS & THERAPEUTICS Total			104,619	110,447	115,527	123,498	5,828	5,080	7,970



Executive Areas – directorates

The table below shows the Executive expenditure split by directorate.

			Annual Budget + Variance						
			2019	2020	2021	2022	2019 vs 2020	2020 vs 2021	2021 vs 2022
CORPORATE EXECUTIVES	PAY	CHIEF EXECUTIVE OFFICER	2,974	3,130	3,136	3,628	155	7	492
		CHIEF OPERATING OFFICER	3,115	3,509	3,867	4,288	394	359	421
		DIGITAL AND HEALTH INTELLIGENCE	4,971	5,334	6,897	9,114	363	1,563	2,217
		DIRECTOR OF FINANCE	4,734	4,893	4,991	5,324	159	98	334
		DIRECTOR OF NURSING	4,161	4,399	5,073	6,147	238	674	1,074
		DIRECTOR OF PEOPLE AND CULTURE	5,525	5,995	6,371	7,750	470	377	1,378
		DIRECTOR OF PLANNING	1,190	1,374	1,454	1,651	184	80	196
		DIRECTOR OF PUBLIC HEALTH	601	583	712	995	(18)	129	283
		DIRECTOR OF THERAPIES	299	317	267	360	18	(50)	93
		MEDICAL DIRECTOR	3,491	3,800	4,361	4,989	309	561	628
	PAY Total		31,060	33,332	37,129	44,245	2,272	3,797	7,116
	NON PAY	CHIEF EXECUTIVE OFFICER	2,361	2,145	4,822	2,717	(216)	2,677	(2,105)
		CHIEF OPERATING OFFICER	768	974	1,363	2,202	206	390	839
		DIGITAL AND HEALTH INTELLIGENCE	2,310	3,107	6,167	9,549	797	3,059	3,383
		DIRECTOR OF FINANCE	816	802	928	998	(14)	126	69
		DIRECTOR OF NURSING	1,052	1,158	2,144	3,733	106	986	1,590
		DIRECTOR OF PEOPLE AND CULTURE	582	722	1,804	2,093	140	1,082	289
		DIRECTOR OF PLANNING	245	41	528	504	(205)	488	(25)
		DIRECTOR OF PUBLIC HEALTH	114	471	665	533	358	193	(132)
DIRECTOR OF THERAPIES		3	8	128	217	6	120	89	
MEDICAL DIRECTOR		814	806	765	779	(8)	(41)	13	
NON PAY Total		9,065	10,235	19,314	23,324	1,169	9,079	4,011	
CORPORATE EXECUTIVES Total			40,125	43,566	56,443	67,570	3,441	12,876	11,127

Mohamed Sarah
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Executive Areas – subjective category

The table below shows the Executive expenditure split by subjective category.

			Annual Budget + Variance						
			2019	2020	2021	2022	2019 vs 2020	2020 vs 2021	2021 vs 2022
☐ CORPORATE EXECUTIVES	☐ PAY	Additional clinical services	116	139	251	259	23	112	9
		Management, admin & clerical	22,795	24,578	27,392	32,923	1,783	2,814	5,531
		Medical and Dental	903	963	1,052	1,584	60	89	532
		Nursing (registered)	5,918	6,280	7,054	7,546	363	774	492
		Nursing (unregistered)	801	913	998	1,292	113	84	295
		Other staff groups	260	163	82	304	(97)	(81)	221
		Scientific, prof & technical	267	294	300	337	27	6	37
	PAY Total		31,060	33,332	37,129	44,245	2,272	3,797	7,116
	☐ NON PAY	Clinical services & supplies	257	106	128	160	(151)	22	32
		Drugs / Prescribing	139	138	199	149	(1)	61	(50)
		Establishment expenses	3,520	3,632	5,090	5,913	112	1,458	823
		General supplies & services	411	518	341	271	108	(177)	(70)
		Healthcare Provided Services	1,325	2,199	2,992	3,333	874	794	340
		Other non pay	1,837	1,639	5,272	7,241	(199)	3,633	1,969
		Premises & fixed plant	1,576	2,003	5,293	6,258	427	3,289	966
	NON PAY Total		9,065	10,235	19,314	23,324	1,169	9,079	4,011
CORPORATE EXECUTIVES Total			40,125	43,566	56,443	67,570	3,441	12,876	11,127

Medicine Clinical Board – directorates

The table below shows the clinical board expenditure split by directorate.

			Annual Budget + Variance						
			2019	2020	2021	2022	2019 vs 2020	2020 vs 2021	2021 vs 2022
☒ MEDICINE	☒ PAY	EMERGENCY AND ACUTE MEDICINE	19,714	21,094	24,884	27,640	1,380	3,790	2,757
		INTEGRATED MEDICINE	50,904	51,699	61,147	67,874	795	9,449	6,727
		MEDICINE CLINICAL BOARD MANAGEMENT	770	774	594	555	5	(180)	(39)
		SPECIALISED MEDICINE	14,900	16,170	16,640	17,191	1,270	471	551
	PAY Total		86,287	89,736	103,266	113,261	3,450	13,529	9,995
	☒ NON PAY	EMERGENCY AND ACUTE MEDICINE	2,229	2,390	2,427	3,023	161	37	597
		INTEGRATED MEDICINE	12,680	13,685	12,931	14,877	1,005	(754)	1,945
		MEDICINE CLINICAL BOARD MANAGEMENT	424	583	312	124	159	(271)	(189)
		SPECIALISED MEDICINE	19,095	18,371	26,538	35,728	(724)	8,167	9,190
	NON PAY Total		34,428	35,030	42,209	53,752	602	7,179	11,543
MEDICINE Total			120,715	124,766	145,474	167,013	4,051	20,708	21,538

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Medicine Clinical Board – subjective category

The table below shows the clinical board expenditure split by subjective category.

			Annual Budget + Variance						
			2019	2020	2021	2022	2019 vs 2020	2020 vs 2021	2021 vs 2022
MEDICINE	PAY	Additional clinical services	149	151	325	770	2	175	444
		Management, admin & clerical	5,475	5,623	5,888	6,439	148	265	551
		Medical and Dental	27,647	29,351	36,214	38,277	1,704	6,863	2,063
		Nursing (registered)	38,235	39,237	43,052	46,679	1,002	3,815	3,627
		Nursing (unregistered)	14,035	14,369	16,342	19,558	334	1,973	3,216
		Other staff groups	451	649	1,058	917	197	409	(141)
		Scientific, prof & technical	295	357	387	622	62	30	236
	PAY Total		86,287	89,736	103,266	113,261	3,450	13,529	9,995
	NON PAY	Clinical services & supplies	5,956	6,618	8,035	9,980	661	1,417	1,945
		Continuing healthcare	0	0	0	0	0	0	(0)
		Drugs / Prescribing	25,434	25,173	31,569	40,895	(262)	6,396	9,325
		Establishment expenses	445	503	390	456	57	(113)	66
		General supplies & services	293	341	464	618	49	123	155
		Healthcare Provided Services	38	48	73	38	9	26	(36)
		Other non pay	1,951	2,012	1,136	1,053	61	(876)	(83)
		Premises & fixed plant	310	335	541	712	25	206	171
	NON PAY Total		34,428	35,030	42,209	53,752	602	7,179	11,543
MEDICINE Total			120,715	124,766	145,474	167,013	4,051	20,708	21,538

Mental Health Clinical Board – directorates

The table below shows the clinical board expenditure split by directorate.

			Annual Budget + Variance						
			2019	2020	2021	2022	2019 vs 2020	2020 vs 2021	2021 vs 2022
☰ MENTAL HEALTH	☰ PAY	MANAGEMENT MH	1,501	1,514	2,317	1,888	13	803	(428)
		MH ADULT SERVICES	29,999	30,904	32,876	35,176	904	1,973	2,300
		MH OLDER PERSONS	15,998	16,397	17,064	17,690	399	667	626
		PSYCHOLOGY SERVICES	5,425	6,533	7,130	7,814	1,108	596	685
	PAY Total		52,923	55,348	59,386	62,569	2,425	4,039	3,183
	☰ NON PAY	MANAGEMENT MH	19,389	20,663	22,584	23,679	1,274	1,921	1,095
		MH ADULT SERVICES	2,967	3,156	3,713	4,519	189	557	806
		MH OLDER PERSONS	771	704	642	644	(67)	(62)	2
		PSYCHOLOGY SERVICES	700	888	925	952	188	37	27
	NON PAY Total		23,827	25,410	27,863	29,793	1,583	2,453	1,930
MENTAL HEALTH Total			76,750	80,758	87,250	92,363	4,008	6,492	5,113

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Mental Health Clinical Board – subjective category

The table below shows the clinical board expenditure split by subjective category.

			Annual Budget + Variance						
			2019	2020	2021	2022	2019 vs 2020	2020 vs 2021	2021 vs 2022
☒ MENTAL HEALTH	☒ PAY	Additional clinical services	1,395	1,609	1,739	1,852	214	130	113
		Management, admin & clerical	3,500	3,622	3,868	4,269	122	246	401
		Medical and Dental	8,061	8,102	8,570	9,036	41	468	466
		Nursing (registered)	22,370	23,979	25,594	27,231	1,609	1,615	1,637
		Nursing (unregistered)	12,659	12,807	13,163	13,733	148	356	570
		Other staff groups	1,252	1,275	1,949	1,635	24	674	(315)
		Scientific, prof & technical	3,687	3,954	4,503	4,814	267	550	310
	PAY Total		52,923	55,348	59,386	62,569	2,425	4,039	3,183
	☒ NON PAY	Clinical services & supplies	217	265	393	363	48	128	(29)
		Continuing healthcare	15,759	17,070	18,502	20,072	1,311	1,432	1,571
		Drugs / Prescribing	2,012	2,212	2,192	2,012	200	(20)	(180)
		Establishment expenses	1,356	1,183	1,086	1,229	(173)	(98)	143
		General supplies & services	210	217	247	217	7	30	(30)
		Healthcare Provided Services	3,685	3,933	4,584	4,963	249	651	379
		Other non pay	(51)	51	(34)	295	102	(85)	330
		Premises & fixed plant	639	479	895	642	(160)	416	(253)
		Primary Care Contractors	0	0	0	0	0	0	0
	NON PAY Total		23,827	25,410	27,863	29,793	1,583	2,453	1,930
MENTAL HEALTH Total			76,750	80,758	87,250	92,363	4,008	6,492	5,113

PCIC Clinical Board – directorates

The table below shows the clinical board expenditure split by directorate.

			Annual Budget + Variance						
			2019	2020	2021	2022	2019 vs 2020	2020 vs 2021	2021 vs 2022
PRIMARY, COMMUNITY AND INTERMEDIATE CARE	PAY	BUSINESS SUPPORT UNIT	0	0	1	0	0	1	(1)
		CHC / FNC	3	6	3	22	2	(3)	19
		LOCALITIES CARDIFF NORTH WEST	8,833	9,868	10,505	10,336	1,035	637	(169)
		LOCALITIES CARDIFF SOUTH EAST	7,727	8,002	8,236	8,991	276	234	756
		LOCALITIES VALE	6,629	7,118	7,529	7,197	489	411	(332)
		PCIC CLINICAL BOARD MANAGEMENT	1,813	2,141	6,395	13,396	328	4,254	7,001
		PRIMARY CARE	10,803	9,074	11,379	12,524	(1,729)	2,306	1,144
	PAY Total		35,808	36,209	44,049	52,466	401	7,841	8,417
	NON PAY	BUSINESS SUPPORT UNIT	12	1	3	0	(11)	2	(3)
		CHC / FNC	76,939	79,529	54,909	52,990	2,590	(24,621)	(1,918)
		DRSSW	47	86	19	0	39	(67)	(19)
		LOCALITIES CARDIFF NORTH WEST	819	673	1,285	818	(146)	612	(467)
		LOCALITIES CARDIFF SOUTH EAST	4,766	4,583	4,966	4,802	(183)	384	(164)
		LOCALITIES VALE	1,338	2,882	3,122	2,821	1,545	240	(301)
		PCIC CLINICAL BOARD MANAGEMENT	2,798	1,693	9,139	23,224	(1,106)	7,446	14,085
		PRIMARY CARE	217,874	223,136	223,338	233,420	5,262	203	10,081
	NON PAY Total		304,593	312,583	296,782	318,076	7,990	(15,801)	21,294
PRIMARY, COMMUNITY AND INTERMEDIATE CARE Total			340,401	348,792	340,831	370,542	8,391	(7,961)	29,711



PCIC Clinical Board – subjective category

The table below shows the clinical board expenditure split by subjective category.

			Annual Budget + Variance						
			2019	2020	2021	2022	2019 vs 2020	2020 vs 2021	2021 vs 2022
PRIMARY, COMMUNITY AND INTERMEDIATE CARE	PAY	Additional clinical services	2,968	2,078	2,371	2,633	(890)	293	262
		Management, admin & clerical	4,068	4,547	6,464	9,099	479	1,917	2,635
		Medical and Dental	6,787	5,978	7,609	8,527	(809)	1,630	918
		Nursing (registered)	13,755	14,701	16,668	19,638	946	1,967	2,970
		Nursing (unregistered)	1,403	1,397	2,115	3,413	(5)	717	1,298
		Other staff groups	4,925	5,585	6,731	6,721	659	1,146	(10)
		Scientific, prof & technical	1,901	1,922	2,092	2,436	21	170	344
		PAY Total	35,808	36,209	44,049	52,466	401	7,841	8,417
	NON PAY	Clinical services & supplies	2,331	3,450	3,700	5,068	1,119	250	1,368
		Continuing healthcare	48,777	49,956	54,295	52,380	1,179	4,339	(1,915)
		Drugs / Prescribing	76,830	81,511	84,712	86,140	4,681	3,201	1,428
		Establishment expenses	1,056	964	1,236	1,749	(92)	272	513
		General supplies & services	44	54	257	108	9	203	(148)
		Healthcare Provided Services	2,957	2,644	3,068	3,477	(313)	425	409
		Other non pay	(6,452)	(5,979)	(2,807)	10,865	473	3,173	13,672
		Premises & fixed plant	8,160	8,047	9,614	11,094	(113)	1,567	1,479
		Primary Care Contractors	170,890	171,937	142,706	147,193	1,047	(29,231)	4,488
		NON PAY Total	304,593	312,583	296,782	318,076	7,990	(15,801)	21,294
		PRIMARY, COMMUNITY AND INTERMEDIATE CARE Total	340,401	348,792	340,831	370,542	8,391	(7,961)	29,711

Specialist Services Clinical Board – directorates

The table below shows the clinical board expenditure split by directorate.

			Annual Budget + Variance						
			2019	2020	2021	2022	2019 vs 2020	2020 vs 2021	2021 vs 2022
<input checked="" type="checkbox"/> SPECIALIST SERVICES	<input checked="" type="checkbox"/> PAY	ALAS	5,511	5,763	6,018	6,024	252	255	6
		CARDIAC SERVICES	21,169	22,298	22,508	24,088	1,128	210	1,580
		CRITICAL CARE	17,566	19,301	26,381	27,857	1,735	7,080	1,476
		HAEMATOLOGY AND CLINICAL IMMUNOLOGY	10,467	12,448	13,539	14,346	1,981	1,091	807
		NEPHROLOGY & TRANSPLANT	12,208	12,430	12,504	12,829	222	74	325
		NEUROSCIENCES	16,600	17,727	17,821	18,546	1,127	94	725
		SPECIALIST SERVICES MANAGEMENT	443	626	838	613	183	213	(225)
	PAY Total		83,964	90,592	99,609	104,302	6,628	9,017	4,693
	<input checked="" type="checkbox"/> NON PAY	ALAS	9,413	10,327	7,388	9,350	913	(2,939)	1,962
		CARDIAC SERVICES	14,790	16,305	15,015	16,184	1,515	(1,290)	1,169
		CRITICAL CARE	3,195	3,233	4,736	4,587	38	1,502	(149)
		HAEMATOLOGY AND CLINICAL IMMUNOLOGY	24,630	29,122	37,982	41,913	4,491	8,860	3,932
		NEPHROLOGY & TRANSPLANT	16,642	15,964	15,709	16,260	(678)	(255)	551
		NEUROSCIENCES	12,016	12,024	11,126	14,538	8	(898)	3,413
		SPECIALIST SERVICES MANAGEMENT	(406)	(1,254)	19	(54)	(848)	1,273	(73)
	NON PAY Total		80,280	85,720	91,974	102,777	5,441	6,253	10,803
SPECIALIST SERVICES Total			164,243	176,312	191,583	207,079	12,069	15,270	15,497

Specialist Services Clinical Board – subjective category

The table below shows the clinical board expenditure split by subjective category.

			Annual Budget + Variance						
			2019	2020	2021	2022	2019 vs 2020	2020 vs 2021	2021 vs 2022
☐ SPECIALIST SERVICES	☐ PAY	Additional clinical services	1,647	1,788	1,919	1,982	141	132	62
		Management, admin & clerical	5,873	6,406	6,847	7,064	532	441	217
		Medical and Dental	25,760	28,353	31,825	33,072	2,592	3,472	1,247
		Nursing (registered)	36,634	39,073	42,385	45,315	2,439	3,312	2,930
		Nursing (unregistered)	6,587	6,813	8,223	8,505	226	1,410	283
		Other staff groups	6,580	7,078	7,372	7,339	498	295	(33)
		Scientific, prof & technical	882	1,082	1,037	1,024	200	(44)	(13)
	PAY Total		83,964	90,592	99,609	104,302	6,628	9,017	4,693
	☐ NON PAY	Clinical services & supplies	40,635	44,642	41,086	46,115	4,007	(3,556)	5,029
		Drugs / Prescribing	22,842	24,713	34,411	39,133	1,872	9,698	4,722
		Establishment expenses	1,339	1,831	1,728	2,134	491	(103)	406
		General supplies & services	433	507	468	512	74	(39)	45
		Healthcare Provided Services	155	186	162	157	30	(23)	(5)
		Other non pay	14,173	13,056	13,035	13,763	(1,117)	(21)	728
		Premises & fixed plant	702	785	1,084	963	83	299	(121)
	NON PAY Total		80,280	85,720	91,974	102,777	5,441	6,253	10,803
SPECIALIST SERVICES Total			164,243	176,312	191,583	207,079	12,069	15,270	15,497

Surge Hospitals – directorates

The table below shows the Surge Hospital expenditure split by directorate.

			Annual Budget + Variance						
			2019	2020	2021	2022	2019 vs 2020	2020 vs 2021	2021 vs 2022
<input checked="" type="checkbox"/> SURGE HOSPITALS	<input checked="" type="checkbox"/> PAY	"DRAGON'S HEART HOSPITAL"	0	0	423	0	0	423	(423)
		LAKESIDE WING	0	0	769	30	0	769	(739)
	PAY Total		0	0	1,192	30	0	1,192	(1,163)
	<input checked="" type="checkbox"/> NON PAY	"DRAGON'S HEART HOSPITAL"	0	0	54,998	(703)	0	54,998	(55,701)
		LAKESIDE WING	0	0	350	6	0	350	(344)
	NON PAY Total		0	0	55,348	(697)	0	55,348	(56,045)
SURGE HOSPITALS Total			0	0	56,541	(667)	0	56,541	(57,208)

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Surge Hospitals – subjective category

The table below shows the Surge Hospitals expenditure split by subjective category.

			Annual Budget + Variance						
			2019	2020	2021	2022	2019 vs 2020	2020 vs 2021	2021 vs 2022
SURGE HOSPITALS	PAY	Additional clinical services	0	0	12	(0)	0	12	(13)
		Management, admin & clerical	0	0	19	0	0	19	(19)
		Medical and Dental	0	0	36	0	0	36	(36)
		Nursing (registered)	0	0	190	0	0	190	(190)
		Nursing (unregistered)	0	0	331	(0)	0	331	(331)
		Other staff groups	0	0	597	30	0	597	(567)
		Scientific, prof & technical	0	0	7	0	0	7	(7)
	PAY Total		0	0	1,192	30	0	1,192	(1,163)
	NON PAY	Clinical services & supplies	0	0	1,959	(20)	0	1,959	(1,979)
		Drugs / Prescribing	0	0	241	(0)	0	241	(242)
		Establishment expenses	0	0	180	120	0	180	(60)
		General supplies & services	0	0	3,327	3,635	0	3,327	308
		Healthcare Provided Services	0	0	64	0	0	64	(64)
		Other non pay	0	0	70	(6)	0	70	(76)
		Premises & fixed plant	0	0	49,506	(4,426)	0	49,506	(53,931)
	NON PAY Total		0	0	55,348	(697)	0	55,348	(56,045)
SURGE HOSPITALS Total			0	0	56,541	(667)	0	56,541	(57,208)

Surgery Clinical Board – directorates

The table below shows the clinical board expenditure split by directorate.

				Annual Budget + Variance						
				2019	2020	2021	2022	2019 vs 2020	2020 vs 2021	2021 vs 2022
☐ SURGICAL SERVICES	☐ PAY	AUDIOLOGY		1,168	1,273	1,291	1,384	105	18	93
		DENTAL HOSPITAL		13,674	13,756	13,709	13,777	82	(47)	68
		ENT		4,111	4,352	5,288	5,640	241	936	353
		GENERAL SURGERY		17,692	17,653	18,015	21,695	(39)	362	3,681
		OPHTHALMOLOGY		4,989	5,236	5,508	5,877	247	271	369
		SURGERY MANAGEMENT		986	820	818	954	(165)	(2)	136
		THEATRES, ANAESTHETICS, SSSU & STERILISATION SERVICES		40,295	40,321	44,216	46,936	26	3,895	2,720
		TRAUMA & ORTHOPAEDICS		22,692	23,706	23,729	25,751	1,013	23	2,022
		UROLOGY		5,226	5,205	5,017	4,735	(22)	(187)	(282)
	PAY Total			110,834	112,321	117,590	126,750	1,487	5,269	9,160
	☐ NON PAY	AUDIOLOGY		2,904	3,186	3,464	3,109	282	278	(355)
		DENTAL HOSPITAL		3,756	3,858	3,965	4,123	102	106	158
		ENT		387	369	529	554	(18)	161	25
		GENERAL SURGERY		2,104	2,205	1,739	2,305	101	(466)	566
		OPHTHALMOLOGY		5,772	5,827	4,138	6,634	56	(1,689)	2,495
		SURGERY MANAGEMENT		1,882	2,225	(92)	387	343	(2,317)	479
		THEATRES, ANAESTHETICS, SSSU & STERILISATION SERVICES		22,622	24,563	17,401	23,393	1,941	(7,163)	5,993
		TRAUMA & ORTHOPAEDICS		1,452	1,247	1,337	1,819	(206)	90	482
		UROLOGY		645	798	587	617	153	(210)	30
	NON PAY Total			41,524	44,278	33,068	42,941	2,753	(11,209)	9,873
SURGICAL SERVICES Total				152,358	156,598	150,658	169,691	4,240	(5,940)	19,033

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Surgery Clinical Board – subjective category

The table below shows the clinical board expenditure split by subjective category.

			Annual Budget + Variance						
			2019	2020	2021	2022	2019 vs 2020	2020 vs 2021	2021 vs 2022
☒ SURGICAL SERVICES	☒ PAY	Additional clinical services	5,370	5,457	5,432	5,580	87	(25)	148
		Management, admin & clerical	8,414	8,684	8,734	9,271	270	50	538
		Medical and Dental	50,020	50,574	55,292	59,067	553	4,719	3,775
		Nursing (registered)	21,374	21,495	20,825	22,539	121	(670)	1,714
		Nursing (unregistered)	9,196	9,127	10,072	11,803	(69)	945	1,731
		Other staff groups	3,028	3,369	2,946	3,174	341	(424)	229
		Scientific, prof & technical	13,430	13,615	14,289	15,315	184	675	1,026
	PAY Total		110,834	112,321	117,590	126,750	1,487	5,269	9,160
	☒ NON PAY	Clinical services & supplies	26,974	27,511	21,313	26,711	538	(6,198)	5,398
		Continuing healthcare	0	0	0	0	(0)	0	0
		Drugs / Prescribing	8,836	8,968	6,789	9,168	132	(2,179)	2,379
		Establishment expenses	759	905	565	662	146	(339)	97
		General supplies & services	846	973	728	1,050	127	(245)	322
		Healthcare Provided Services	611	637	545	523	25	(92)	(22)
		Other non pay	2,985	4,645	2,337	2,440	1,659	(2,308)	103
		Premises & fixed plant	513	639	791	2,387	126	152	1,596
		Primary Care Contractors	0	0	0	0	0	0	0
	NON PAY Total		41,524	44,278	33,068	42,941	2,753	(11,209)	9,873
SURGICAL SERVICES Total			152,358	156,598	150,658	169,691	4,240	(5,940)	19,033

Health Board Expenditure by Location of Care

	2019	2020	2021	Draft 2022
Location of Care	Expenditure £'000	Expenditure £'000	Expenditure £'000	Expenditure £'000
Primary Care	304,920	312,022	334,545	351,212
Acute Hospital Care	631,406	682,990	820,242	855,047
Community Care	148,824	163,301	198,104	220,585
Total	1,085,149	1,158,312	1,352,891	1,426,844

	2019	2020	2021	2022
Location of Care	Percentage %	Percentage %	Percentage %	Percentage %
Primary Care	28%	27%	25%	25%
Acute Hospital Care	58%	59%	61%	60%
Community Care	14%	14%	15%	15%
Total				

Location of care expenditure on a provider basis extracted from the Welsh Costing Returns (WCR1).

This information is derived from the general ledger. It includes a number of technical adjustments to the quantum of costs.

It shows how the expenditure has increased in each location of care.

Reconciliation of Expenditure

	2019	2020	2021	2022
Application of funding expenditure	1,398,264	1,510,113	1,682,141	1,731,367
Exclude cost of commissioned services	(161,776)	(168,230)	(177,925)	(192,970)
Exclude costs of delivering external non-patient activity	(108,159)	(86,332)	(78,051)	(88,918)
Exclude costs of specific WG funded expenditure	(43,485)	(68,780)	(38,998)	(25,161)
Other	305	(28,460)	(34,277)	2,526
Total Cost Quantum as per Welsh Costing Return 1	1,085,149	1,158,312	1,352,891	1,426,844

The above table includes a reconciliation of expenditure from the application of funding to the cost quantum used to show the expenditure incurred based on location of care. The cost quantum includes the costs of providing direct patient care and excludes all other expenditure.

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Any Questions?

Mohamed Sarah
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Report Title:	2022-23 Month 4 Monthly Financial Monitoring Return			Agenda Item no.	4.1
Meeting:	Finance Committee	Public	X	Meeting Date:	24 th August 2022
Status (please tick one only):	Assurance	x	Approval	Information	x
Lead Executive:	Executive Director of Finance				
Report Author (Title):	Deputy Director of Finance				
Main Report					
Background and current situation:					
SITUATION WHC (2022) 013 - Welsh Government 2022/23 Monthly Financial Monitoring Return Guidance requires the UHB to provide a main Committee of the Board with copy of the monthly Financial Monitoring Return (consisting of the Narrative, Table A and Tables C,C1,C2 & C3) in order to provide the Committee with transparency on the submission made to the Welsh Government.					
Executive Director Opinion and Key Issues to bring to the attention of the Board/Committee:					
The extract from the UHB's Monthly Financial Monitoring Return is provided for information and assurance.					
Recommendation:					
The Committee is requested to:					
NOTE the extract from the UHB's Monthly Financial Monitoring Return.					
Link to Strategic Objectives of Shaping our Future Wellbeing:					
<i>Please tick as relevant</i>					
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					
<i>Please tick as relevant</i>					
Prevention	Long term	x	Integration	Collaboration	Involvement
Impact Assessment:					
<i>Please state yes or no for each category. If yes please provide further details.</i>					
Risk: No					

Safety: No	
Financial: Yes	
As detailed above.	
Workforce: No	
Legal: No	
Reputational: Yes	
Yes, if forecast financial position is not delivered.	
Socio Economic: No	
Equality and Health: No	
Decarbonisation: No	
Approval/Scrutiny Route:	
Finance Committee	Date: 24 th August 2022

Mohamed, Sarah
23/08/2022 10:39:46

THE WELSH GOVERNMENT FINANCIAL COMMENTARY

FINANCIAL POSITION FOR THE FOUR MONTHS PERIOD ENDED 31st July 2022

INTRODUCTION

The UHB's 2022/23 financial plan is structured in three parts in line with Welsh Government guidance as follows:

- Core Financial Plan including recovery
- National inflationary pressures which are out of the direct control of individual Health Boards.
- Ongoing COVID response costs.

The UHB's initial core plan incorporated:

- Brought forward underlying deficit of £29.7m
- Allocations and inflationary uplifts of £29.8m
- Capped cost pressures and investments of £36.9
- A £16m (2%) Savings programme

This resulted in a 2022-23 planning deficit of £20.8m.

The initial plan was subject to further development during quarter 1 of 2022/23 when further Financial Recovery Plans totaling £3.7m in 2022/23 were identified, resulting in a revised planning deficit of £17.1m.

In line with guidance from Welsh Government, the UHB's plan also anticipated Welsh Government funding for the three National Inflationary Pressure exceptional costs as outlined below:

- 1) Energy costs where the planning assumption was based on a mid-range estimate from Shared services at £20.9m.
- 2) Employers NI cost of £6.9m.
- 3) The impact of paying Real Living Wage (RLW) for staff working within social care and Third Sector currently estimated at £2.9m.

The exceptional forecast costs have varied from the planned figure in year and remain as informed estimates at present. The energy cost forecasting is particularly volatile and is based, in common with other LHBs on the latest Shared Services estimates in conjunction with the British Gas advisors.

In line with Welsh Government advice, it is assumed that the costs of the RLW paid to staff directly employed by the UHB will be funded through the 2022-23 pay award funding following the outcome of the pay negotiation exercise.

In addition to the core plan the UHB anticipates funding for:

- Ongoing Covid local response costs as defined by updated 2022/23 Welsh Government allowable definitions.
- Central Covid programme funding as informed by the Welsh Government Allocation Letter to include TTP, MVC, PPE and Flu costs incurred within health boards.

The UHB submitted a final financial plan for 2022/23 at the end of quarter 1 with a planned deficit of £17.1m.

At month 4 the UHB is reporting an overspend of £7.999m against its submitted draft plan. This is due to £2.299m of operational pressures and a planning deficit of £5.700m, which is four twelfths of the planned deficit of £17.1m identified in the 2022/23 financial plan.

In addition, the UHB reports that it has incurred additional costs in the year to date for which it anticipates funding of:

- Exceptional Cost Pressures £5.238m
- Local Covid response including Cleaning Standards £12.891m
- Central Welsh Government Covid Programmes £6.825m
- Welsh Government Specific Covid Funding streams £1.023m

BACKGROUND

The Board agreed and submitted a revised draft financial plan to Welsh Government at the end of June 2022. A summary of the core draft plan submitted is provided in Table 1.

Table 1: 2022/23 Core Draft Plan

	2022/23 Plan £m
Underlying deficit from 2020/21 Plan	(4.0)
Adjustment for non-recurrent items in 2020/21 and 2021/22	(25.7)
b/f underlying deficit	(29.7)
Allocation uplift (including LTA inflation)	29.8
Capped cost pressures assessment recurrent	(31.8)
Capped cost pressures assessment non-recurrent	(1.1)
Investment reserve	(4.0)
2022/23 Planned Surplus/(Deficit) before efficiency programme	(36.8)
Efficiency Programme of 2%	
Recurrent cost improvement plans (1.5% in 22/23)	12.0
Non Recurrent cost improvement plans (0.5% in 22/23)	4.0
Planned Surplus/(Deficit)	(20.8)
Financial Recovery Plans	3.7
Planned Surplus/(Deficit)	(17.1)

This represents the core financial plan of the Health Board which:

- delivers the best possible end of year position of a £17.1m deficit in 2022/23
- reduces the UHBs underlying deficit from £29.7m to £20.0m in 2022/23 and over the subsequent two years removes the underlying deficit;
- manages exceptional cost pressures and reduces and exits the significant costs introduced as a result of the pandemic, limiting any impact on the underlying deficit.

The UHB expects to incur additional costs and funding in respect of:

- Exceptional costs from National Inflationary pressures.
- Local Covid response costs
- Welsh Government national COVID programmes.

These financial monitoring returns have been prepared within the framework of the UHB's submitted Draft Core Financial Plan, which includes a planning deficit of £17.1m for 2022-23. This report details the financial position of the UHB for the period ended 31st July 2022.

The UHB has separately identified non COVID 19 and COVID 19 expenditure against its submitted plan in order to assess the financial impact of COVID 19. Specific Covid funding related to the Dental Income Target (£1.859m), Long Covid (£0.749m), Anti-viral (£0.250m) and Nosocomial Covid 19 (£0.520m) costs is included within Table B3 alongside associated costs.

A full commentary has been provided to cover the tables requested for the month 4 financial position.

The response to the queries raised in the month 3 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 4 for which the following should be noted:

- It is assumed that LTA inflation of £7.827m that will be passed to the UHB from other Health Boards;
- The UHBs initial £16m 2022/23 savings target is reported on lines 8,9 & 13;
- The forecast position reflects the assessed COVID 19 response and national programme costs in Table B3 and assumes that additional Welsh Government Funding will be provided to match the costs;
- The bought forward underlying deficit is £29.7m as outlined in the draft financial plan.

The identification and delivery of the initial £12m (1.5%) recurrent savings target and the further £3.7m of recurrent transformational schemes is key to delivery of the planned in year and underlying position.

OVERVIEW OF KEY RISKS & OPPORTUNITIES (TABLE A2)

Table A2 reflects current assessment of the risks identified in the financial plan and these will continue to be reviewed on a monthly basis.

The following risks are reported:

- Management of Operational Pressures (including prescribing) - £5.0m
- Shortfall Against Planned Savings Delivery £1.5m
- Outcome of LTA Framework £4.0m
- Exceptional energy costs are greater than estimated - £4.0m
- Funding for Covid Non Programme Areas (including Cleaning standards) - £34.836m

- Funding for Exceptional Cost pressures (Energy, NI Levy & RLW) - £37.241m

The Risks are partially offset by the following opportunities:

- Potential Slippage on Investments - £0.2m
- Overperformance Against savings delivery - £1.0m
- Exceptional energy Costs are lower than estimated - £4.0m
- Reduced Response Costs due to a better COVID situation - £4.0m

The funding for Covid non programme areas and Operational Exceptional costs, is anticipated at Risk.

ACTUAL YEAR TO DATE (TABLE B AND B2)

Table B confirms the year to date deficit of £7.999m and reflects the analysis contained in the annual operating plan in Table A. A summary of the year to date position and the forecast year end deficit of £17.100m is shown in Table 2 below.

Table 2: Summary Financial Position for the period ended 31st July 2022

	Month 4	Forecast Year-End Position £m
COVID 19 Additional Expenditure	20.739	58.790
Exceptional Inflationary Pressures	5.238	37.241
Gross additional COVID and Exceptional Inflationary Pressures £m	25.976	96.031
Welsh Govt FUNDING for additional COVID and Exceptional Inflationary Pressures	(25.976)	(96.031)
Planned deficit	5.700	17.100
Operational position (Surplus) / Deficit	2.299	0.000
Financial Position £m (Surplus) / Deficit £m	7.999	17.100

The month 4 deficit of £7.999m comprised of the following:

- £5.700m planned deficit (4/12th of £17.1m);
- £2.299m adverse variance against plan.

The operational variance deteriorated from Month 3 (£1.602m deficit) mainly due to pressures in nursing, medical staffing, WHSCC LTA performance, mental health continuing healthcare placements and primary care prescribing.

The UHB faces a significant challenge as it continues to deliver services from an operational footprint that is still predominantly designed to address Covid demands and infection control. The contractual obligations to deliver improved throughput has re-introduced pre-pandemic performance arrangements for under delivery of patient activity. In particular, WHSSC commissioned specialties operate to sensitive contract parameters that include high marginal

rates for under and over performance. The challenge for the UHB is to deliver improved patient throughput from a Covid service footprint whilst Covid continues to influence patient admissions and discharges and impact staff availability.

The UHB has seen an increase in prescribing growth in the first 2 months of the year, complicated by the change in prescribing length together with an increase in NCISOs in July. This is not yet reflected in the financial forecast until further months' information is available for review but is noted as a risk

It is assumed that the recently announced 2022/23 pay award will be fully funded. At this stage, the impact of the award is not included in the pay expenditure forecast.

The UHB plans to recover the adverse operational variance of £2.299m as the year progresses and to deliver its planned deficit position of £17.1m.

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 UHB reports that it has incurred the following additional costs:

- Exceptional Cost Pressures £5.238m
- Local Covid response including Cleaning Standards £12.891m
- Central Welsh Government Covid Programmes £6.825m
- Welsh Government Specific Covid Funding streams £1.023m

It is assumed that Welsh Government funding will be provided to cover the COVID and exceptional inflationary costs arising up to month 4 and for the remainder of the year.

PAY & AGENCY (TABLE B2)

The UHB recorded Agency costs of £2.348m in month 4 which is an increase of £0.309m on the £2.039m reported at month 3. £1.345m of the costs reported in month 4 related to registered nursing and midwifery, where the UHB is progressing programmes including overseas recruitment to manage pressures.

COVID 19 ANALYSIS (TABLE B3)

At month 4 Table B3 is projecting net expenditure due to COVID-19 to be £58.790m. This includes expenditure related to the Covid funding for the Dental Income Target (£1.859m), Long Covid (£0.749m), Anti-viral (£0.250m) and Nosocomial Covid 19 (£0.520m) allocations.

The forecast Covid position is breakeven following confirmation/assumed funding matching net expenditure. Overall forecast expenditure has reduced again in month. This is summarised in Table 3 below. The projected year end spend on Welsh Government Covid programmes is based on current projection of activity. Should programmes be reduced or end, the projected expenditure will reduce accordingly.

Table 3: Summary of Forecast COVID 19 Net Expenditure

	Month 4	Forecast Year-End Position	Forecast Year-End Position @ Month 3	Change in Forecast Year-End Position in month
	£m	£m	£m	£m
COVID 19 Testing	0.449	1.652	1.516	0.136
COVID 19 Tracing	2.357	5.493	5.581	(0.088)
COVID 19 Vaccination	2.789	8.656	9.440	(0.784)
Extended Flu vaccination	0.110	1.243	1.243	(0.000)
PPE	1.120	3.532	3.565	(0.033)
Sub Total National Programmes	6.825	20.576	21.345	(0.769)
Cleaning Standards	0.666	3.213	3.251	(0.038)
COVID 19 Local Response	12.224	31.623	31.816	(0.193)
Sub Total Local response including Cleaning Standards	12.891	34.836	35.067	(0.231)
WG Covid Funding; Dental Income Target; Long Covid; Anti-viral; and Nosocomial	1.023	3.379	3.378	0.001
Total COVID Expenditure assumed to be matched by WG Funding £m	20.739	58.790	59.790	(0.999)

This forecast includes funding assumed from Welsh Government COVID Funding totaling £58.790m to match the forecast costs.

The forecast cost of national Covid programmes is £20.576m which is a fall of £0.769m against the £21.345m forecast costs reported at month 3.

The forecast local Covid response costs and Cleaning Standards is £34.836m which is a fall of £0.231m against the comparable £35.067m forecast costs reported at month 3.

The analysis of Covid 19 expenditure included in Table B3 includes spend associated with the following allocations alongside COVID response costs.

- Covid: Adferiad Long Covid - £0.749m
- Covid: Anti Viral Service Cost - £0.250m
- Covid: Investigating And Learning From Cases Of Nosocomial Covid 19 - £0.520m
- GDS loss of dental income - £1.859m

Key Financial Assumptions

- Local response COVID response allocation of £40.6m (costs currently forecast at £34.8m) to support the exit from additional COVID costs and to fund achieving the Cleaning Standards.

The FDU has enquired over the suitability of some of the cost areas that the UHB has designated as a local Covid response cost. The costs queried are additional costs incurred by the UHB as a consequence of operational changes actioned to address risks presented by the pandemic. A response to specific queries has been included in the MMR and an overarching explanation is provided here.

The UHB responded to the pandemic through a wide range of actions including establishing red, amber and green zones across its hospital sites, relocating services and expanding capacity. These arrangements remain in place as the UHB needs to remain COVID ready, as recent waves of COVID have shown. The UHB has a plan to decommission additional ward capacity. However, recent waves of COVID and the pressures in the system as a consequence of COVID, have delayed the ability to decommission additional ward capacity in line with the timescales envisaged.

The UHB is constantly looking to refine its costs downwards, if possible, and the forecast outturn continues to reflect changes in practice where appropriate, which has now given a lower 2022/23 estimate. We are committed to ensure all costs incurred are minimised wherever possible to lessen the burden on the UHB and NHS Wales.

Since the pandemic began in March 2020 the UHB has sought to be consistent in its recognition of schemes put in place in response to COVID. These have been funded over the past 2 prior years and, therefore, our plan for 2022/23, developed in Q4 of 2021/22 was done in alignment with this. At this stage, the UHB has retained the categorisation as COVID response, which was used in establishing the UHB's financial plan and the corresponding £17.1m planning deficit.

The re-categorisation and transfer of Covid Response costs to the operational position would require the UHB to consider the impact on the forecast £17.1m deficit within its revised plan.

- Funding for national programmes on an actual cost basis:
 - Testing costs
 - Tracing costs (allocated from separate fund)
 - Mass vaccination programme
 - Extended Flu Vaccination
 - PPE
- The UHB's plan includes exceptional cost pressures, which are deemed to be outside of the UHB's direct control. The forecast cost will be

subject to review as the year progresses. The plan assumes that additional Welsh Government funding will be provided to mitigate these exceptional inflationary cost pressures set out in the following table below in full.

Table 4: Exceptional Inflationary Pressures

	Month 4	Forecast Year-End Position
Incremental costs in 2022/23	£m	£m
Energy/Fuel	2.695	28.441
National Insurance Levy	1.576	5.900
Living Wage - Social Care	0.967	2.900
Total COVID Expenditure £m	5.238	37.241
Sub Total COVID funding confirmed/assumed £m	5.238	37.241

Note. It is assumed that employer living wage costs will be covered by the 2022/23 pay settlement

The forecast of the incremental cost of energy has increased by £7.144m in month from £21.297m to £28.441m. This is based on latest estimates from Shared Services and is higher than the planning estimate of £20.9m included in the initial draft plan

The forecast of the employers cost of NI levy has decreased by £1.0m from the planning estimate of £6.9m to £5.9m and will continue to be reviewed as the year progresses.

Financial Risks and Uncertainties

The key financial risks for the Health Board within this financial plan are set out below:

- Providing services in a pandemic – The UHB continues to operate in a dynamic environment with considerable uncertainty which affects the availability of its workforce and the planning and delivery of services.
- Achievement of the efficiency plan target – Savings plans delivering 2% need to be in place as soon as possible. There are clear lines of accountability in delivering identified high value opportunities.
- Management of Operational Pressures – The UHB expects its budget holders to manage and recover any operational pressures within the totality of resources delegated to them.
- Inflationary pressures – There are considerable inflationary pressures across the Health Board with pay and energy being the largest. This will affect the UHB directly and also through its supply chain. The UHB will monitor this closely and work with our partners to find a system wide approach to manage the risk.

- Develop and deliver a programme of transformational savings – Delivering a programme of the scale needed to address the underlying deficit is a key priority and will be subject to robust management arrangements.
- COVID Response – The UHB needs to exit its COVID 19 response costs in a manageable way for service delivery and within available resources, whilst maintaining the ability to respond to changes in COVID demands.

The Health Board recognises the risks in the draft financial plan and is taking actions in order to ensure that they are appropriately managed and that financial opportunities to support mitigation are fully explored. Additionally, it continues to work to finalise the additional savings of £3.4m and manage the reduction of £0.3m in planned investments required to deliver the revised £17.1m deficit in the draft plan. The progress made in identifying the additional schemes required is outlined in the section below.

Savings Programme 2022-32 (TABLE C, C1 & C2)

At month 4, the UHB is forecasting £17.380m of savings to deliver against the revised £19.400m savings target leaving a further £2.020m schemes to identify.

Overall progress in the identification of savings schemes is outlined in table 5 below:

Table 5: Savings Schemes

	Total Savings Target £m	Total Savings Identified £m	Total Savings (Unidentified) £m
Total £m	19.400	17.380	(2.020)

Progress is continuing to identify a full programme of deliverable savings.

The UHB expects to finalise the balance of savings plans required to deliver the revised planning deficit of £17.1m.

INCOME/EXPENDITURE ASSUMPTIONS (TABLE D)

The UHB progressed LTA discussions in line with the Welsh Government timetable.

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 2022/23 (TABLE E)

Table E outlines the UHB's 2022/23 resource limit.

The DEL anticipated allocations are based on the June 2022 submission and the AME anticipated allocations remain in line with the November 2021 non cash estimates. In addition, anticipated allocation adjustments for IFRS16 Transitioning leases are also now included.

Similar to practice in previous years, the UHB forecast continues to exclude recurrent expenditure, which has arisen following a change in the accounting treatment of UHB PFI schemes under International Financial Reporting Standards (IFRS). The UHB is assuming that Welsh Government will continue to provide resource cover for this cost, which was assessed at £0.222m in the previous financial year.

BALANCE SHEET - STATEMENT OF FINANCIAL POSITION (TABLE F)

The opening balances at the beginning of April 2022 reflect the closing balances in the 2021/22 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.

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

CASHFLOW (TABLE G)

The closing cash balance at the end of July was £5.227m.

The UHB is currently predicting a cash shortfall of £17.1m in 2022/23 in line with the forecast deficit.

CAPITAL SCHEMES (TABLES I, J & K)

Of the UHB's approved Capital Resource Limit, 23% has been expended to date.

One scheme is currently classed as medium risk, all other schemes are currently in line with annual forecast.

The digital eye care capital allocation is being reviewed by Welsh Government. This is being closely monitored to ensure the UHB can address any issues they may arise.

Planned expenditure for the year reflects the CRL received from Welsh Government dated 22nd June 2022 - £45.768m, which reflects the reduced Endoscopy allocation of £0.6m.

AGED WELSH NHS DEBTORS (TABLE M)

At the 31st July 2022, there was 1 invoice outstanding for more than 17 weeks. This has since been paid.

OTHER ISSUES

The UHB did not maintain a high accrual level for its Annual Leave Accrual in the 2021-22 position or drawdown additional funding from Welsh Government. Consequently, there is little scope as a working balance for material balance sheet opportunity in this area in 2022-23.

The UHB can confirm that further expenditure was reported against the annual leave "sell back" scheme in month 4. This resulted in a further reduction in respect of the UHBs Annual Leave accrual as follows:

Table 6: Remaining Annual Leave Accrual

	£m
b/f Opening Annual Leave Accrual value	9.308
Annual Leave Paid month 2 2022/23 (Sell Back)	(1.271)
Annual Leave Paid month 3 2022/23 (Sell Back)	(0.033)
Annual Leave Paid month 4 2022/23 (Sell Back)	(0.013)
Remaining Annual Leave Accrual balance after 'Sell Back' @ Month 4 £m	7.991

The financial information reported in these monitoring returns aligns to the financial details included within Finance Committee and Board papers. These monitoring returns will be taken to the 24th August 2022 meeting of the Finance Committee for information.

CONCLUSION

The UHB submitted a draft financial plan at the end of March 2022 and a revised plan at the end of quarter 1 in line with the Welsh Government timetable.

The UHB is committed to achieving in year and recurrent financial balance as soon as possible. The UHB currently has a one year draft financial plan for 2022-23 which aims to deliver financial stability and ensure that the underlying position is reduced and delivers a deficit of £17.1m. This includes an initial savings target of £16.0m and a further target of £3.4m.

The reported financial position at month 4 is a deficit of £7.999m. This is made up of a budget plan deficit of £5.700m and an adverse variance against plan of £2.299m.



.....
SUZANNE RANKIN
CHIEF EXECUTIVE

11th August 2022



.....
ROB MAHONEY
INTERIM DEPUTY DIRECTOR
OF FINANCE (OPERATIONAL)

11th August 2022

Cardiff & Vale ULHB

Table A - Movement of Opening Financial Plan to Forecast Outturn

Period : Jul 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 £'000	Non Recurring £'000	Recurring £'000	FYE of Recurring £'000
1 Underlying Position b/fwd from Previous Year - must agree to M12 MMR (Deficit - Negative Value)	-29,700	0	-29,700	-29,700
2 Planned New Expenditure (Non Covid-19) (Negative Value)	-92,708	-1,125	-91,583	-91,583
3 Planned Expenditure For Covid-19 (Negative Value)	-67,582	-67,582		
4 Planned Welsh Government Funding (Non Covid-19) (Positive Value)	77,781	0	77,781	77,781
5 Planned Welsh Government Funding for Covid-19 (Positive Value)	67,582	67,582		
6 Planned Provider Income (Positive Value)	7,827	0	7,827	7,827
7 RRL Profile - phasing only (In Year Effect / Column C must be nil)	0	0	0	0
8 Planned (Finalised) Savings Plan	13,061	7,942	5,120	6,218
9 Planned (Finalised) Net Income Generation	90	0	90	92
10 Planned Profit / (Loss) on Disposal of Assets	0	0	0	0
11 Planned Release of Uncommitted Contingencies & Reserves (Positive Value)	0	0		
12	0	0		
13 Planning Assumptions still to be finalised at Month 1	2,849	0	2,849	5,610
14 Opening IMTP / Annual Operating Plan	-20,800	6,817	-27,617	-23,755
15 Reversal of Planning Assumptions still to be finalised at Month 1	-2,849	0	-2,849	-5,610
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 Other Movement in Month 1 Planned & In Year Net Income Generation	94	65	30	38
19 Other Movement in Month 1 Planned Savings - (Underachievement) / Overachievement	-143	-121	-22	0
20 Additional In Year Identified Savings - Forecast	3,696	1,020	2,675	5,542
21 Variance to Planned RRL & Other Income	0	0		
22 Additional In Year & Movement in Planned Welsh Government Funding for Covid-19 (Positive Value - additional)	-8,794	-8,794		
23 Additional In Year & Movement in Planned Welsh Government Funding (Non Covid) (Positive Value - additional)	0	0		
24 Additional In Year & Movement Expenditure for Covid-19 (Negative Value - additional/Positive Value - reduction)	8,794	8,794		
25 In Year Accountancy Gains (Positive Value)	582	582	0	0
26 Net In Year Operational Variance to IMTP/AOP (material gross amounts to be listed separately)	2,018	2,018		
27 Additional savings to be identified	0	0		
28 Transformational Savings (£3.4M) & Reduction on Investments	300	0	300	300
29 Roundings	3	3		
30	0	0		
31	0	0		
32	0	0		
33	0	0		
34	0	0		
35	0	0		
36 Forecast Outturn (- Deficit / + Surplus)	-17,100	10,382	-27,483	-23,486
37 Covid-19 - Forecast Outturn (- Deficit / + Surplus)	-1			

	Apr £'000	May £'000	Jun £'000	Jul £'000	Aug £'000	Sep £'000	Oct £'000	Nov £'000	Dec £'000	Jan £'000	Feb £'000	Mar £'000	YTD £'000	In Year Effect £'000
1	-2,475	-2,475	-2,475	-2,475	-2,475	-2,475	-2,475	-2,475	-2,475	-2,475	-2,475	-2,475	-9,900	-29,700
2	-7,726	-7,726	-7,726	-7,726	-7,726	-7,726	-7,726	-7,726	-7,726	-7,726	-7,726	-7,726	-30,903	-92,708
3	-5,988	-5,801	-5,822	-5,416	-5,290	-5,480	-5,541	-5,814	-5,731	-5,759	-5,556	-5,385	-23,027	-67,582
4	6,482	6,482	6,482	6,482	6,482	6,482	6,482	6,482	6,482	6,482	6,482	6,482	25,927	77,781
5	5,988	5,801	5,822	5,416	5,290	5,480	5,541	5,814	5,731	5,759	5,556	5,385	23,027	67,582
6	652	652	652	652	652	652	652	652	652	652	652	652	2,609	7,827
7	296	27	-20	-15	-48	-83	5	-25	-38	-27	-27	-45	288	0
8	1,030	1,041	1,087	1,082	1,114	1,149	1,061	1,091	1,105	1,094	1,094	1,111	4,241	13,061
9	7	7	7	8	8	8	8	8	8	8	8	8	28	92
10													0	0
11													0	0
12													0	0
13		259	259	259	259	259	259	259	259	259	259	259	777	2,849
14	-1,733	-1,733	-1,733	-1,733	-1,734	-1,733	-1,733	-1,733	-1,733	-1,733	-1,733	-1,734	-6,933	-20,800
15	0	-259	-259	-259	-259	-259	-259	-259	-259	-259	-259	-259	-777	-2,849
16													0	0
17													0	0
18	0	3	4	4	4	11	11	11	11	11	11	11	11	94
19	-2	-2	-14	-29	-12	-12	-12	-12	-12	-12	-12	-12	-46	-143
20	32	120	220	189	211	191	404	394	448	502	492	492	562	3,696
21													0	0
22	0	-592	-991	-708	-360	-958	-903	-968	-879	-905	-803	-729	-2,290	-8,794
23													0	0
24	-1	592	991	708	360	958	903	968	879	905	803	729	2,290	8,794
25	139	50	328	65	0	0	0	0	0	0	0	0	582	582
26	-155	-458	-427	-360	364	952	739	749	695	67	76	-224	-1,400	2,018
27	-171	171											0	0
28												300	0	300
29	2	0	0	0	0	0	0	0	0	0	0	0	2	3
30													0	0
31													0	0
32													0	0
33													0	0
34													0	0
35													0	0
36	-1,888	-2,108	-1,881	-2,122	-1,425	-850	-850	-850	-850	-1,425	-1,425	-1,425	-7,999	-17,100
37	-1	0	0	0	0	0	0	0	0	0	0	0	-1	-1

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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 YTD variance as %age of YTD	Assessment		Full In-Year forecast		Full-Year Effect of Recurring Savings £'000
			Apr £'000	May £'000	Jun £'000	Jul £'000	Aug £'000	Sep £'000	Oct £'000	Nov £'000	Dec £'000	Jan £'000	Feb £'000	Mar £'000				Green £'000	Amber £'000	non recurring £'000	recurring £'000	
1	CHC and Funded Nursing Care	Budget/Plan	50	50	65	65	65	65	65	65	65	65	65	65	230	750		750	0			
2		Actual/F'cast	50	50	65	72	98	98	98	98	123	140	140	141	237	1,175	20.18%	1,175	0	450	725	1,224
3		Variance	0	0	0	7	33	33	33	33	58	75	75	76	7	425	3.04%	425	0			
4	Commissioned Services	Budget/Plan	4	4	4	4	4	4	4	4	4	4	4	4	17	50		50	0			
5		Actual/F'cast	4	4	4	4	4	4	4	4	4	4	4	4	17	50	33.33%	50	0	0	50	200
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	74	74	88	101	126	169	168	198	212	198	198	211	339	1,819		1,819	0			
8		Actual/F'cast	74	74	107	91	133	180	179	209	222	217	217	230	347	1,933	17.96%	1,908	25	106	1,828	3,017
9		Variance	0	0	19	(10)	6	11	11	11	11	19	19	19	9	114	2.51%	89	25			
10	Non Pay	Budget/Plan	647	647	656	675	672	673	584	584	584	582	582	582	2,623	7,467		7,467	0			
11		Actual/F'cast	672	738	806	765	763	771	897	898	927	954	945	943	2,981	10,078	29.58%	9,528	550	6,368	3,711	5,483
12		Variance	26	91	150	91	90	98	313	314	343	372	362	361	357	2,611	13.62%	2,061	550			
13	Pay	Budget/Plan	255	265	274	237	246	238	240	240	240	244	244	249	1,032	2,975		2,975	0			
14		Actual/F'cast	260	293	312	311	315	275	275	264	264	268	268	273	1,175	3,378	34.78%	3,378	0	1,918	1,460	1,835
15		Variance	5	28	37	73	69	37	35	24	24	24	24	24	143	403	13.86%	403	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	1,030	1,041	1,087	1,082	1,114	1,149	1,061	1,091	1,105	1,094	1,094	1,111	4,241	13,061		13,061	0			
20		Actual/F'cast	1,061	1,159	1,294	1,243	1,313	1,328	1,453	1,473	1,541	1,583	1,574	1,592	4,756	16,614	28.63%	16,039	575	8,841	7,773	11,759
21		Variance	30	119	206	161	199	179	391	381	436	490	480	480	516	3,553	12.17%	2,978	575			
22	Variance in month		2.94%	11.41%	18.97%	14.83%	17.85%	15.57%	36.87%	34.95%	39.46%	44.75%	43.92%	43.20%	12.17%							
23	In month achievement against FY forecast		6.38%	6.98%	7.79%	7.48%	7.90%	7.99%	8.75%	8.87%	9.28%	9.53%	9.48%	9.58%								

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Table C1- Savings Schemes Pay Analysis

		Month	1	2	3	4	5	6	7	8	9	10	11	12	Total YTD	Full-year forecast	YTD as %age of FY	Assessment		Full In-Year forecast		Full-Year Effect of Recurring Savings £'000
			Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar			YTD variance as %age of YTD Budget/Plan	Green	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	135	136	135	94	98	98	100	100	100	104	104	109	500	1,314		1,314	0			
2		Actual/F'cast	140	142	153	148	143	119	120	119	119	123	123	128	583	1,575	36.99%	1,575	0	678	897	1,069
3		Variance	5	7	18	54	45	21	19	19	19	19	19	19	83	262	16.63%	262	0			
4	Variable Pay	Budget/Plan	53	56	56	56	56	56	56	56	56	56	56	57	222	674		674	0			
5		Actual/F'cast	53	56	56	56	56	56	56	56	56	56	56	57	222	674	32.97%	674	0	476	198	202
6		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0	0			
7	Locum	Budget/Plan	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
8		Actual/F'cast	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0
9		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
10	Agency / Locum paid at a premium	Budget/Plan	4	4	4	10	10	10	10	10	10	10	10	10	22	100		100	0			
11		Actual/F'cast	4	4	4	10	10	10	10	10	10	10	10	10	22	100	22.22%	100	0	0	100	100
12		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0	0			
13	Changes in Bank Staff	Budget/Plan	3	3	3	3	3	3	3	3	3	3	3	3	12	35		35	0			
14		Actual/F'cast	3	3	3	3	3	3	3	3	3	3	3	3	12	35	33.33%	35	0	0	35	35
15		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0	0			
16	Other (Please Specify)	Budget/Plan	60	66	76	74	80	71	71	71	71	71	71	71	276	852		852	0			
17		Actual/F'cast	60	87	95	94	104	86	86	76	76	76	76	76	336	993	33.81%	993	0	764	229	429
18		Variance	0	21	19	19	24	15	15	5	5	5	5	5	60	141	21.70%	141	0			
19	Total	Budget/Plan	255	265	274	237	246	238	240	240	240	244	244	249	1,032	2,975		2,975	0			
20		Actual/F'cast	260	293	312	311	315	275	275	264	264	268	268	273	1,175	3,378	34.78%	3,378	0	1,918	1,460	1,835
21		Variance	5	28	37	73	69	37	35	24	24	24	24	24	143	403	13.86%	403	0			

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

		Month	1	2	3	4	5	6	7	8	9	10	11	12	Total YTD	Full-year forecast	YTD as %age of FY	Assessment		Full In-Year forecast		Full-Year Effect of Recurring Savings £'000
			Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar			YTD variance as %age of YTD Budget/Plan	Green	Amber	non recurring	recurring	
			£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000				£'000	£'000	£'000	£'000	
1	Reduced usage of	Budget/Plan	4	4	4	10	10	10	10	10	10	10	10	10	22	100		100	0			
2	Agency/Locums paid at a premium	Actual/F'cast	4	4	4	10	10	10	10	10	10	10	10	10	22	100	22.22%	100	0	0	100	100
3		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	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	4	4	4	10	10	10	10	10	10	10	10	10	22	100		100	0			
14		Actual/F'cast	4	4	4	10	10	10	10	10	10	10	10	10	22	100	22.22%	100	0	0	100	100
15		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0	0			

Table C3 - Tracker

This Table is currently showing 0 errors

	£'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	1,030	1,041	1,087	1,082	1,114	1,149	1,061	1,091	1,105	1,094	1,094	1,111	4,241	13,061	7,942	5,120	1,098	6,218
	Month 1 - Actual/Forecast	1,029	1,039	1,074	1,053	1,102	1,137	1,049	1,079	1,093	1,082	1,082	1,099	4,195	12,919	7,821	5,098	1,120	6,218
	Variance	(2)	(2)	(14)	(29)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(46)	(143)	(121)	(22)	22	0
	In Year - Plan	32	120	220	189	211	191	404	394	448	502	492	492	562	3,696	1,020	2,675	2,722	5,397
	In Year - Actual/Forecast	32	120	220	189	211	191	404	394	448	502	492	492	562	3,696	1,020	2,675	2,867	5,542
	Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	145	145
	Total Plan	1,062	1,161	1,307	1,272	1,325	1,340	1,465	1,485	1,553	1,595	1,586	1,604	4,802	16,757	8,962	7,795	3,819	11,614
	Total Actual/Forecast	1,061	1,159	1,294	1,243	1,313	1,328	1,453	1,473	1,541	1,583	1,574	1,592	4,756	16,614	8,841	7,773	3,996	11,759
	Total Variance	(2)	(2)	(14)	(29)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(46)	(143)	(121)	(22)	167	145
Net Income Generation	Month 1 - Plan	7	7	7	8	8	8	8	8	8	8	8	8	28	90	0	90	3	92
	Month 1 - Actual/Forecast	7	7	7	8	8	8	8	8	8	8	8	8	28	90	0	90	3	92
	Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	In Year - Plan	0	3	4	4	4	11	11	11	11	11	11	11	11	94	65	30	8	38
	In Year - Actual/Forecast	0	3	4	4	4	11	11	11	11	11	11	11	11	94	65	30	8	38
	Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Plan	7	10	11	12	12	19	19	19	19	19	19	19	39	184	65	119	10	130
	Total Actual/Forecast	7	10	11	12	12	19	19	19	19	19	19	19	39	184	65	119	10	130
	Total Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accountancy Gains	In Year - Plan	139	50	328	65	0	0	0	0	0	0	0	0	582	582	582	0	0	0
	In Year - Actual/Forecast	139	50	328	65	0	0	0	0	0	0	0	0	582	582	582	0	0	0
	Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	Month 1 - Plan	1,037	1,047	1,094	1,090	1,122	1,157	1,069	1,099	1,113	1,102	1,102	1,119	4,269	13,151	7,942	5,209	1,100	6,310
	Month 1 - Actual/Forecast	1,036	1,046	1,080	1,061	1,110	1,145	1,057	1,087	1,101	1,089	1,089	1,107	4,223	13,008	7,821	5,188	1,122	6,310
	Variance	(2)	(2)	(14)	(29)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(46)	(143)	(121)	(22)	22	0
	In Year - Plan	171	173	552	259	215	202	415	405	459	513	504	504	1,155	4,372	1,667	2,705	2,729	5,434
	In Year - Actual/Forecast	171	173	552	259	215	202	415	405	459	513	504	504	1,155	4,372	1,667	2,705	2,874	5,579
	Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	145	145
	Total Plan	1,208	1,221	1,646	1,349	1,337	1,359	1,484	1,504	1,572	1,614	1,605	1,623	5,423	17,522	9,608	7,914	3,830	11,744
	Total Actual/Forecast	1,206	1,219	1,633	1,320	1,325	1,347	1,472	1,492	1,560	1,602	1,593	1,611	5,377	17,380	9,487	7,892	3,996	11,889
	Total Variance	(2)	(2)	(14)	(29)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(46)	(143)	(121)	(22)	167	145

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