

Public Finance committee

Wed 25 August 2021, 14:00 - 16:00

Via Teams

Agenda

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

0 min

 1.0 Agenda 25 August 2021 Finance Committee.pdf (1 pages)

1.1. Welcome & Introductions

Rhian Thomas

1.2. Apologies for Absence

Rhian Thomas

1.3. Declarations of Interest

Rhian Thomas

1.4. Minutes of the Committee Meeting held on 28th July 2021

Rhian Thomas

 1.4 UNCONFIRMED MINUTES OF THE FINANCE COMMITTEE JULY 28 2021.pdf (9 pages)

1.5. Action Log

Rhian Thomas

 1.5. Action Log For 25 August 2021 Finance Committee Meeting.pdf (1 pages)

1.6. Chairs Action taken since last meeting

Rhian Thomas

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

0 min

2.1. Financial Performance Month 4

Paul Emmerson

 2.1 Finance Position Report for Month 4.pdf (24 pages)

 2.1b Accountable Officer at Risk Letter.pdf (1 pages)

2.2. Finance Risk Register 2021/22

Paul Emmerson

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



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

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

0 min

Emmerson Paul
08/24/2021 09:47:00

3.1. Month 4 Financial Monitoring Returns

-  3.1 CV Financial Monitoring Returns 2021-22 - Month 4.pdf (12 pages)
-  3.1b 2021_22 MMR Template Cardiff & Vale UHB Month 4.pdf (13 pages)

14:00 - 14:00
0 min

4. Items to bring to the attention of the Board

Rhian Thomas

14:00 - 14:00
0 min

5. Date and time of next Meeting

Wednesday 29th September 2021 at 2.00pm, **Virtual Meeting via Teams**

Emmerson, Paul
08/24/2021 09:47:09

AGENDA
FINANCE COMMITTEE
25th August 2021 at 2.00pm
Virtual Meeting via Teams

1.	Preliminaries	
1.1	Welcome & Introductions	Rhian Thomas
1.2	Apologies for Absence	Rhian Thomas
1.3	Declarations of Interest	Rhian Thomas
1.4	Minutes of the Committee Meeting held on 28 th July 2021	Rhian Thomas
1.5	Action Log	Rhian Thomas
1.6	Chairs Action taken since last meeting	Rhian Thomas
2.	Items for Review and Assurance	
2.1	Financial Performance Month 4	Paul Emmerson
2.2	Finance Risk Register 2021/22	Paul Emmerson
3	Items for Noting and Information	
3.1	Month 4 Financial Monitoring Returns	
4.	Items to bring to the attention of the Board	Rhian Thomas
5.	Date and time of next Meeting	
	Wednesday 29 th September 2021 at 2.00pm, Virtual Meeting via Teams	

Emmerson, Paul
08/24/2021 09:47:09

**UNCONFIRMED MINUTES OF THE MEETING OF THE FINANCE COMMITTEE
HELD ON 28th JULY 2021
VIRTUAL MEETING via TEAMS**

Present:

Dr Rhian Thomas	RT	Chair, Independent Member – Capital and Estates
Charles Janczewski	CJ	Board Chair
John Union	JU	Independent Member - Finance
Abigail Harris	AH	Executive Director of Strategic Planning
Andrew Gough	AG	Assistant Director of Finance
Chris Lewis	CL	Deputy Director of Finance
Len Richards	LR	Chief Executive
Nicola Foreman	NF	Director of Corporate Governance
Steve Curry	SC	Chief Operating Officer

In Attendance:

Chris Markall	CM	Head of Finance – Commissioning & Benchmarking
Ian Virgil	IV	Head of Internal Audit
Mike Jones	MJ	Independent Member – Trade Union
Marcia Donovan	MD	Head of Risk and Regulation
Urvisha Perez	NF	Welsh Audit Office

Secretariat:

Paul Emmerson	PE	Finance Manager
---------------	----	-----------------

Apologies:

Catherine Phillips	CP	Executive Director of Finance
Rachel Gidman	RG	Executive Director of People and Culture
Ruth Walker	RW	Executive Nurse Director
Wendy Wright	WW	Deputy Head of Internal Audit

FC 21/07/001	WELCOME AND INTRODUCTIONS The Chair welcomed everyone to the meeting.	ACTION
FC 21/07/002	APOLOGIES FOR ABSENCE	

	Apologies for absence were noted.	
FC 21/07/003	DECLARATIONS OF INTEREST The Chair invited members to declare any interests in proceedings on the Agenda. None were declared.	
FC 21/07/004	MINUTES OF THE COMMITTEE MEETING HELD ON 23rd JUNE 2021 The minutes of the meeting held on 23 rd June 2021 were reviewed and confirmed to be an accurate record. Resolved – that: The minutes of the meeting held on 23 rd June 2021 were approved by the Committee as an accurate record.	
FC 21/07/005	ACTION LOG FOLLOWING THE LAST MEETING There were no outstanding actions.	
FC 21/07/006	CHAIRS ACTION SINCE THE LAST MEETING There had been no Chairs action taken since the last meeting.	
FC 21/07/007	FINANCIAL PERFORMANCE MONTH 3 The Deputy Director of Finance summarised the key points within the Month 3 Finance Report. At month 3, the UHB had reported an underspend of £0.124m against its plan. This was based on the instruction from Welsh Government to assume that the additional gross costs of COVID 19 would be fully funded by Welsh Government. The UHB incurred gross expenditure of £25.104m relating to the management of COVID 19 to month 3 and these costs were matched by additional COVID 19 allocations. The month 3 surplus of £0.124m reflected the operational performance of the UHB and the UHB continued to forecast a breakeven position at year-end. The key issues were outlined as follows: <ul style="list-style-type: none"> • The full year gross COVID forecast had increased in month from £111.149m to £117.083m largely relating to national programmes on TTP and PPE. Local response costs had also increased relating to a volume increase of CAMHS inpatients. • Good progress had been made in closing the gap to the savings target with an additional £3.1m amber and green schemes identified in month. The progress made against the savings target was skewed towards non-recurrent schemes and it was important for further progress to be made against recurrent schemes so that the UHB's underlying deficit did not deteriorate moving into 2020-23. 	

Emmerson Paul
08/24/2021 09:47:09

- The UHB's financial position had improved to a reported surplus of £0.124m at month 3. However there was variation in delegated budget holder performance and further review and assurance will be required to ensure the month 3 position is maintained.

It was also forecast that there were £4.142m of Reductions in Planned Expenditure due to COVID 19 and in this context the Finance Committee Chair (RT) asked if this would be available to invest in services. The Deputy Director of Finance indicated that some of the COVID funding assumptions were subject to external review and it was not intended to phase the reductions in spend into the position until there was confirmation of the associated COVID 19 funding assumptions. The Committee was informed that the monthly financial monitoring returns which were submitted to Welsh Government assumed that the reductions in expenditure were available to offset in year operational pressures and slippage against savings targets.

Moving onto the Finance Dashboard, the Deputy Director of Finance re-enforced that two of the key indicators remained RAG rated as red. Both of the measures were linked the delivery of the recurrent savings target, being the maintenance of the underlying deficit and delivery of the recurrent savings target. A further £5.9m of recurrent savings needed to be identified to meet the recurrent target and it was noted that given that the full year impact of savings needed to be delivered next year in 2022-23 that there was still enough time to meet the target in year. Performance against the Creditor Payments compliance target remained rated as amber after a small deterioration against in month performance.

Referring to Table 3, the Deputy Director of Finance noted the assumption that all COVID costs including the non-delivery of 2020/21 savings would be fully funded. The Committee was advised that Welsh Government had instructed the UHB to categorise the funding for the non delivery of 2020/21 recurrent savings as COVID funding, which in turn meant that the £21.313m underlying deficit arising from the non delivery of savings in 2020/21 would be reported as a operational overspend. The intention of the instruction was to ensure that the UHB did not lose sight of the deficit arising from the non delivery of savings during 2020/21. In response to a query from the UHB Chair (CJ), the Deputy Director of Finance confirmed that the UHB would need to work with Welsh Government to determine how the UHBs underlying deficit would be managed going forwards as there was no clear view at this stage.

Table 4 of written report highlighted that the additional COVID 19 expenditure to date of £30.428m, which included £5.325m in respect the non delivery of 2020/21 recurrent savings, was matched by additional Welsh Government funding and it was emphasised that this was consistent with final plan resource assumptions. It was noted that the final COVID income position was subject to confirmation by Welsh Government and that any resultant risk would need to be managed by the UHB.

Referring to the reported figures for COVID 19 expenditure the Finance Committee Chair (RT) asked what assurance could be provided to the Committee that the split of COVID and non COVID cost was reasonable. In reply, the Deputy Director of Finance indicated that costs were initially

identified by Clinical Boards and then consolidated on a monthly basis to determine the overall UHB position. In lieu of definitive guidance, some costs were subject to professional judgement based on the best data available. The Committee was informed that the process of identifying costs by service areas ensured that there was a strong audit trail behind the reported COVID costs and in response to a further query from the Finance Committee Chair (RT) the Deputy Director of Finance confirmed that the UHB could provide historic data in support of its reported COVID expenditure.

The reported operational surplus of £0.124m at Month 3 was made up of an overspend of £0.131m and £1.223m against income and non pay respectively and that this was offset by a £1.478m underspend against pay. The in month operational underspend was £0.559m and this was a result of an improvement in the rate of overspend in the Medicine Clinical Board alongside the confirmation of actual primary care prescribing costs which were less than previous estimates.

In reply to a query from the Executive Director of Strategic Planning, the Chief Operating officer confirmed that the improvement in the Medicine Clinical Board was due to both planned action and fortuitous factors and that there was now a better understanding of the pressures within the Clinical Board.

The Finance Committee Chair (RT) asked whether the delay in receipt of actual primary care prescribing costs was significant and the Deputy Director of Finance confirmed that there was normally a 2 month lag between reporting and the receipt of actual data for GP prescribing. It was noted that the actual cost of hospital prescriptions issued through the UHB's pharmacy department was generally recorded and reported in the month when the associated drugs were issued.

Referring to the gross COVID forecast, the Deputy Director of Finance indicated that this had increased in month from £111.149m to £117.083m largely relating to national programmes on TTP and PPE. Funding for Testing, Tracing, COVID vaccination, PPE, cleaning standards, CHC and FNC packages of care is based on pass through costs and the associated funding was deemed to be low risk. However, funding for other elements such as response was still to be confirmed. Following a query from the Finance Committee Chair (RT) the Deputy Director of Finance flagged that Welsh Government may issue control totals for COVID 19 funding in the later part of the year, as was the case in 2020/21. At this point the UHB would need to manage risks and services within the level of confirmed funding.

Reporting on Clinical Board performance, in total, delegated budgets were £1.103m overspent for the 3 months to the end of June 2021 primarily due to pressures in emergency services. The overspend in delegated budgets was offset by a £1.227m underspend against central budgets due to non recurrent opportunities and the Deputy Director of Finance indicated that the UHB would need to take remedial action if the overall position deteriorated.

It was highlighted that progress against the recurrent savings target where a further £5.9m needed to be identified presented a risk to the underlying deficit that the UHB would carry forward to 2022/23. Picking up on this point, the UHB Chair (CJ), whilst acknowledging the difficulty in identifying savings given

	<p>the level of uncertainty that remained as a result of COVID 19, indicated that the Committee would need to focus on progress against the recurrent savings target if the UHB was to maintain the current underlying deficit moving into next year.</p> <p>Referring to the action required to close the gap against the recurrent savings target, the Independent Member – Finance (JU) asked whether there was a continuous process to identify new saving schemes. In reply the Chief Operating Officer confirmed that this was the case and indicated it was also important to continue to convert red pipeline schemes to amber. It was acknowledged that a lack of pipeline schemes would increase the risk in meeting the recurrent savings target.</p> <p>Moving on, it was noted that the UHB was expecting a positive cash balance at the end of 2021/22 in line with the revised financial forecast breakeven and that the public sector payment compliance had deteriorated to 94.0% in month.</p> <p>Finally, the key risks were identified as the shortfall in savings schemes and the requirement to progress recurrent schemes in order to maintain the underlying position. In addition, whilst the UHB had been told by Welsh Government to assume that all COVID response costs will be funded, the costs were subject to external review and therefore this was also risk a until funding was confirmed.</p> <p>Resolved – that:</p> <p>The Finance Committee noted the gross month 3 financial impact of COVID 19 which is assessed at £25.104m;</p> <p>The Finance Committee noted the additional Welsh Government COVID 19 funding of £25.104m assumed within the month 3 position;</p> <p>The Finance Committee noted the £21.313m of non recurrent Welsh Government COVID 19 Funding which is assumed as coverage in respect of the 2020/21 recurrent savings shortfall;</p> <p>The Finance Committee noted the reported underspend of £0.124m at month 3 due to operational pressures;</p> <p>The Finance Committee noted the forecast breakeven which is consistent with the revised financial plan expected to be submitted to Welsh Government at the end of June and assumes additional funding of £138.396m to manage the impact of COVID 19 in 2021/22;</p> <p>The Finance Committee noted that it is assumed that COVID 19 reductions in planned care expenditure can now be used to mitigate risks against full delivery of the 2021/22 savings programme and any other operational pressures and that these assumptions are being reaffirmed with Welsh Government;</p>	
--	---	--

Emmerson Paul
08/24/2021 09:47:09

	<p>The Finance Committee noted that whilst the UHB has assumed that all COVID response costs will be funded, these will be subject to external review. This is therefore a risk until this funding is confirmed.</p> <p>The Finance Committee noted the 2021/22 brought forward Underlying Deficit was £25.3m and that the forecast carry forward of £25.3m into 2022/23 is dependent upon delivery of the £12m recurrent savings target as set out in the financial plan.</p>	
FC 21/07/008	<p>FINANCE RISK REGISTER</p> <p>The Assistant Director of Finance presented the 2021/22 Finance Risk Register to the Committee.</p> <p>The following risks identified on the 2021/22 Risk Register were categorized as extreme risks (Red):</p> <ul style="list-style-type: none"> • Maintaining the underlying deficit of £25.3m on line with the draft annual plan. • Delivery of the 2% CIP (£16.0m) <p>The Committee was advised that the Risk Fin02/21 – The Delivery of in year breakeven position and the management of budget pressures had been downgraded from Extreme to High given the £0.124m operational surplus reported at month 3.</p> <p>-Resolved – that:</p> <p>The Finance Committee noted the risks highlighted within the 2021/22 risk register.</p>	
FC 21/07/009	<p>DEEP DIVE – COMMISSIONING AND CONTRACTING</p> <p>The Deputy Director of Finance introduced Chris Markall, Head of Finance – Commissioning & Benchmarking who would be making a presentation on Contracting and Commissioning</p> <p>The Head of Finance highlighted that the presentation would cover the following areas:</p> <ul style="list-style-type: none"> • Commissioning and contracting functions • Overview of financial flows • Contracting frameworks • LTA performance context • Current issues and looking forward <p>The Head of Finance moved through the presentation and highlighted:</p> <ul style="list-style-type: none"> • The UHB received funding from Welsh Government to plan / commission services for its resident population. 	

Emmerson Paul
08/24/2021 09:47:09

<p>Emmerson, Paul 08/24/2021 09:47:09</p>	<ul style="list-style-type: none"> • There are Contracts / arrangements to support commissioning services for C&V residents externally and to support the provision of services to other commissioning organisations • Commissioning and Contracting Functions included: <ul style="list-style-type: none"> • Financial Management of healthcare contracts, including internal funding • Application of 'responsible commissioner' and cross-border guidance (WG/DHSC protocols etc.) • Support for service development and regional planning, working alongside Clinical Boards • IMTP / WHSSC ICP development • Commissioning scrutiny to support due diligence and good governance • 2020/21 Commissioning Expenditure included: <ul style="list-style-type: none"> • £179m total expenditure on commissioned services (including £116m with WHSCC; £24m with WASC; £18m Velindre NHST; £19m LHB LTAs; £2.4m LHB/Trust non LTAs; and £1.2m IPFR, NCAs & UH Bristol) • The £179m excludes Clinical Board managed SLAs and WAST & PCIC/MH commissioned placements • Block contracting arrangements applied as part of COVID actions to ensure financial stability • 2020/21 Contracting Income included: <ul style="list-style-type: none"> • £343m total income from healthcare agreements, circa 20% of total UHB turnover (including £238m with WHSCC; £28m with WHSCC non LTA; £72m LHB LTAs; £0.9m LHB non LTAs; £2.7m English LTAs; and £1.2m English NCAs) • The £343m excludes Clinical Board managed SLAs. • Block contracting arrangements applied as part of COVID actions to ensure financial stability • LTA Financial Frameworks were a mixture of : <ul style="list-style-type: none"> • Block Contracts – no adjustment for variation, 'manage within resources' • Traditional 'Cost & Volume' Contracts – variation adjusted for at marginal rates • Cost per Case Contracts – full cost price variation, some at case mix level • 'Pass Through' Contracts – actual expenditure e.g. NICE and High Cost Drugs • Investment – often funded only as committed until fully implemented • Disinvestment – expectation of 100%, albeit phased over three years • COVID Arrangements are based on Block at 2019/20 out-turn including inflation, wage award funding adjusted for service change, developments and repatriations • The following was outlined in respect of specific LTAs : 	
---	---	--

	<ul style="list-style-type: none">• The WHSSC LTA was established through Resource Mapping in 2010 and the provider contract was rebased in 2015-16 to better align the income to service costs. Several frameworks have been revisited as part of service reviews and investment.• Health Board LTAs are largely based on historic costs, inflated year on year. But some are being remodelled. The LTAs are adjusted for clinical developments, service changes, for repatriation and investment/disinvestment. C&V provider activity has declined over the recent years from the core SE Wales catchment area• The Velindre LTA is based on historic costs, inflated year on year, however rebasing is expected to be implemented in the near future. <ul style="list-style-type: none">• Outside of Block arrangements both Commissioner & Provider contract performance is subject to financial variation arising from changes in activity flows where the UHB needs to manage the associated changes in income and expenditure.• Cross border flows are subject to: guidance / protocols; ‘Who pays’ guidance and English tariff mechanisms (e.g. BPT / Exclusions); Responsible commissioner guidance (English & Welsh); Residency rules and placement checks; and prior approval for elective treatment• Current Issues include: Implementation of the WHSSC ICP; Implementation of Velindre developments; COVID recovery and how to move out of current block arrangements; Regional Plans – Vascular, OG Cancer, Spinal, Robot etc; Potential to rebase South Wales LTAs; and the incorporation of value and outcomes into LTAs. <p>Comments and queries were received as follows:</p> <p>The Finance Committee Chair (RT) asked for clarification of the difference between WHSCC and UHB Commissioning. In response the Head of Finance confirmed that WHSCC was responsible for ensuring that designated specialised services were commissioned from providers which had the appropriate experience and expertise. In this context the UHB – WHSCC LTA specified which services were included and it was noted that the list would change overtime as new treatments provided were added to the list. In some cases, treatments (e.g. cardiology) could be de-designated as they rolled out of specialist centres and were provided from a wider range of Providers.</p> <p>The Executive Director of Strategic Planning observed that there was a risk that the repatriation of patient services back to other Health Boards could leave the UHB with a casemix of non Cardiff and Vale residents which was skewed towards more complex and costly activity. This in turn, could be a financial risk, if LTAs are based on historic average costs. The Head of Finance agreed that this was a risk and in this context, the UHB needed to take a pragmatic approach to the re-basing of contracts. The Chief Operating Officer added that the accuracy of clinical coding was an important factor in gauging the relative complexity of casemix.</p> <p>It was noted that some services were commissioned at a Clinical Board level and the Executive Director of Strategic Planning indicated that this was the</p>	
--	---	--

	<p>case for some continuing care packages for mental healthcare where it was important that the right level of care was commissioned to meet individual needs. It was acknowledged that this would also impact on resource allocation for the wider population.</p> <p>The Finance Committee Chair (RT) asked how performance and limitation of liability was managed and in response the Head of Finance indicated that all LTAs were subject to a Heads of Agreement which referenced Welsh Government specifications and outlined LTA management arrangements.</p> <p>The Deputy Director of Finance confirmed that both Commissioner and Provider financial performance was captured in the UHB's monthly financial reports.</p>	
FC 21/07/010	<p>MONTH 3 FINANCIAL MONITORING RETURNS</p> <p>These were noted for information.</p>	
FC 21/07/011	<p>ITEMS TO BRING TO THE ATTENTION OF THE BOARD</p> <p>There were no items to bring to the attention of the Board.</p>	
FC 21/06/012	<p>DATE OF THE NEXT MEETING OF THE COMMITTEE</p> <p>Wednesday 25th August 2.00pm; Virtual Meeting via Teams</p>	

Emmerson, Paul
08/24/2021 09:47:09

FINANCE COMMITTEE – PUBLIC MEETING

ACTION LOG

MINUTE	DATE	SUBJECT	AGREED ACTION	ACTIONED TO	STATUS
			No Outstanding Actions		

Emmerson, Paul
08/24/2021 09:47:09

Report Title:	Finance Report for the Period Ended 31st July 2021				
Meeting:	Finance Committee			Meeting Date:	25th August 2021
Status:	For Discussion	x	For Assurance	x	For Approval
Lead Executive:	Executive Director of Finance				
Report Author (Title):	Deputy Director of Finance				

Background and current situation:

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

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

Table 1: 2021/22 Core Draft plan

	2021/22 Plan £m	2022/23 Plan £m
Prior Year Plan	(4.0)	(21.3)
Adjustment for non recurrent items in previous year (note 1)	(21.3)	(4.0)
b/f underlying deficit	(25.3)	(25.3)
Net Allocation Uplift (including LTA inflation) (note 2)	19.4	
Draft Cost Pressures Assessment (note 3)	(27.4)	
Investments	(4.0)	
Recurrent Cost Improvement Plans 1.5% (note 4)	12.0	
Non Recurrent Cost Improvement Plans 0.5% (note 5)	4.0	
Planned Surplus/(Deficit) 2021/22	(21.3)	
Non Recurrent COVID Funding to cover slippage in 2020/21 Recurrent saving schemes	21.3	
Updated Core Draft Financial Plan 2021/22 £m	0.0	

In addition to the core financial plan of the Health Board identified by Table 1, the UHB will also incur additional COVID 19 costs in respect of response and recovery. These costs are

Emmerson.Patt
08/24/2021 19:47:09

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

At month 4, the UHB is reporting an underspend of £0.260m against this plan. During the 4 months to the end of July the UHB incurred gross expenditure of £33.284m relating to the management of COVID 19 which is assumed to be offset by Welsh Government COVID 19 funding leaving an operating surplus of £0.260m

The full year gross COVID forecast has moved in the month from £117.083m at month 3 to £118.732m at month 4 and the increase includes an additional £1.5m in respect of the proposed paeiartirc Respiratory Syncytial Virus (RSV) Surge Plan.

The UHB continues to progress its plans and is forecasting a breakeven year end position based upon the assumption that the gross costs of COVID 19 are fully funded by Welsh Government and that the expenditure reductions due to COVID 19 will be available to offset in year operational pressures.

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

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

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

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

The reported financial position for the 4 months to the end of July is an operational surplus of £0.260m. There is a wide variation in delegated budget holder performance and further review and assurance will be required in order to ensure this position is maintained.

Delivery of the core financial plan includes a 2% (£16.0m) savings requirement. At month 4 £13.173m Green and Amber savings have been identified against the target. Further progress will need to be made with a focus on recurrent schemes.

The full year gross COVID forecast has moved in the month from £117.083m at month 3 to £118.732m at month 4. The increase includes an additional £1.5m in respect of the proposed RSV Surge Plan.

Assessment and Risk Implications

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

Table 2: Finance Dashboard @ July 2021

Measure	STATUS REPORT				
	July 2021	Rating	Latest Trend	Target	Time Period
Deliver 2021/22 Draft Financial Plan	Forecast year-end breakeven at month 4. £0.260m operational surplus at month 4.	G	↑	Deliver 2021/22 Planned Breakeven	M4 2021-22
Remain within capital resource limits.	Expenditure at the end of July was £4.065m against a plan of £5.573m.	G	9	Approved planned expenditure £33.922m	M4 2021-22
Maintenance (no deterioration) of Underlying deficit	£25.3m assessed underlying deficit (ULD) position b/f to month 1. Forecast Year End ULD £25.3m	R	9	2021/22 plan to ensure no deterioration in £25.3m underlying deficit	M4 2021-22
Delivery of recurrent £12.000m 1.5% target	£ 6.317m forecast at month 4.	R	↑	£12.000m	M4 2021-22
Delivery of £4m non recurrent target	£6.856m identified at month 4.	G	↑	£4.000m	M4 2021-22
Creditor payments compliance 30 day Non NHS	Cumulative 93.6% at the end of July	A	↓	95% of invoices paid within 30 days	M4 2021-22
Remain within Cash Limit	The UHB is expecting a positive cash balance at the end of 2021/22 in line with the forecast breakeven	G	9	To remain within Cash Limit	M4 2021-22
Maintain Positive Cash Balance	Cash balance = £4.930m	G	9	To Maintain Positive Cash Balance	End of July 2021

Month 4 Cumulative Financial Position

The Welsh Government monthly financial monitoring returns continue to capture and monitor costs due to COVID 19 that are over and above LHB plans. The financial position reported to Welsh Government for month 4 is a surplus of £0.260m and this is summarised in Table 3.

Table 3: Month 4 Financial Position 2021/22

	Cumulative Month 4 £m	Forecast Year-End Position £m
COVID 19 Additional Expenditure	33.284	118.732
Welsh Government COVID funding received / assumed	(33.284)	(118.732)
Gross COVID 19 Forecast Position (Surplus) / Deficit £m	0.000	0.000
COVID FUNDING for Deficit due to non delivery of 2020/21 recurrent Savings	(7.100)	(21.313)
Operational position (Surplus) / Deficit	6.840	21.313
Financial Position £m (Surplus) / Deficit £m	(0.260)	0.000

- Note. It is forecast that £5.105m of Reductions in Planned Expenditure due to COVID 19 will be available to offset in year operational pressures.

The month 4 surplus of £0.260m reflects the operational performance of the UHB with all COVID costs and the shortfall on the 2020/21 savings plan assumed to be funded.

The UHB is forecasting a break even position by year end and all risks will need to be managed to deliver this. The forecast assumes that the UHB will successfully identify and deliver further savings schemes to cover the planning assumptions detailed in the financial plan.

The additional COVID 19 expenditure in the year to month 4 was £33.284m with full year forecast costs totalling £118.732m

It is assumed that Welsh Government COVID funding including additional further COVID response funding will be provided to cover the COVID costs arising to month 4 and for the remainder of the year. **It is anticipated that the expenditure reductions arising in planned care will be available to offset non COVID operational pressures in year.**

The additional COVID 19 expenditure is matched by the additional Welsh Government funding outlined in the table 4 below:

Table 4: Welsh Government COVID 19 Funding assumed at month 4 2021/22

Welsh Government COVID Funding	Month 4
	£m
COVID 19 Testing assumed	(1.074)
COVID 19 Tracing assumed	(3.916)
COVID 19 Vaccination assumed	(5.446)
Extended Flu vaccination assumed	0.000
Cleaning Standards assumed	(0.241)
PPE assumed	(1.889)
Continuing Care and Funded Nursing Care assumed	(1.009)
Urgent and Emergency Care - Urgent Primary Care	(0.351)
Urgent and Emergency Care - CAV 24/7	(0.299)
COVID 19 Response - confirmed	(17.019)
COVID 19 Response - assumed	0.000
COVID 19 Recovery - Confirmed	(2.012)
COVID 19: Vaccine Allergy SLA	(0.028)
COVID 19: Long Covid Recovery Pathway	0.000
COVID 19: RSV Surge	0.000
COVID 19: Adferiad Programme - Long Covid Recovery	0.000
Sub Total COVID funding confirmed / assumed £m	(33.284)
NR Funding for Non Delivery of 2020/21 Recurrent Savings	(7.100)
Total COVID funding confirmed / assumed £m	(40.384)

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

The UHB has a small operational surplus of £0.260m at Month 4 and Table 5 analyses the reported position between income, pay and non pay.

Table 5: Summary Financial Position for the period ended 31st July 2021

Income/Pay/Non Pay	Budget	Actual	Gross Expenditure Due To COVID 19	Reductions in Planned Expenditure Due To COVID 19	Net Expenditure Due To COVID 19	Welsh Government COVID 19 Funding Assumed	Welsh Government COVID 19 Funding 2020/21 Savings Shortfall	Operational Variance (Fav)/Adv	Total Variance
	£m	£m	£m	£m	£m	£m	£m	£m	£m
In Month									
Income	(125.476)	(133.201)	0.482		0.482	(0.482)		(0.027)	(0.027)
Pay	57.420	60.056	3.515	(0.134)	3.381	(3.515)		(0.744)	(0.744)
Non Pay	68.055	73.007	4.183	(0.352)	3.831	(4.183)		0.635	0.635
Sub Total £m	(0.000)	(0.136)	8.180	(0.486)	7.694	(8.180)	0.000	(0.136)	(0.136)
COVID funding due to non delivery of 2020/21 recurrent Savings	0.000					(1.775)	1.775	0.000	0.000
Variance to Plan £m	(0.000)	(0.136)	8.180	(0.486)	7.694	(9.955)	1.775	(0.136)	(0.136)
Cumulative									
Income	(501.641)	(532.875)	1.946		1.946	(1.946)		0.104	0.104
Pay	229.726	242.240	15.311	(0.576)	14.735	(15.311)		(2.221)	(2.221)
Non Pay	271.913	290.374	16.027	(1.985)	14.042	(16.027)		1.857	1.857
Sub Total £m	(0.000)	(0.260)	33.284	(2.561)	30.723	(33.284)	0.000	(0.260)	(0.260)
COVID funding due to non delivery of 2020/21 recurrent Savings	0.000					(7.100)	7.100	0.000	0.000
Variance to Plan £m	(0.000)	(0.260)	33.284	(2.561)	30.723	(40.384)	7.100	(0.260)	(0.260)

Income

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

Emmerson Park
08/24/2021 09:47:09

**CARING FOR PEOPLE
KEEPING PEOPLE WELL**



**GIG
CYMRU
NHS
WALES**

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

Table 6: Income Variance @ July 2021

Income	Gross Expenditure Due To COVID 19	Reductions in Planned Expenditure Due To COVID 19	Net Expenditure Due To COVID 19	Welsh Government COVID 19 Funding Assumed	Operational Variance (Fav)/Adv	Total Variance
In Month	£m	£m	£m	£m	£m	£m
Revenue Resource Limit (RRL)	0.000	0.000	0.000	0.000	0.000	0.000
RRL Welsh Govt. COVID 19 Funding	0.000	0.000	0.000	0.000	0.000	0.000
Welsh Government Income (Non RRL)	0.000	0.000	0.000	0.000	0.000	0.000
Accommodation & Catering	0.075	0.000	0.075	(0.075)	(0.003)	(0.003)
Education & Training	0.000	0.000	0.000	0.000	0.018	0.018
Injury Cost Recovery Scheme (CRU) Income	0.000	0.000	0.000	0.000	0.079	0.079
NHS Patient Related Income	0.017	0.000	0.017	(0.017)	(0.107)	(0.107)
Other Operating Income	0.331	0.000	0.331	(0.331)	0.000	0.000
Overseas Patient Income	0.000	0.000	0.000	0.000	0.016	0.016
Private Patient Income	0.059	0.000	0.059	(0.059)	0.003	0.003
Research & Development	0.000	0.000	0.000	0.000	(0.032)	(0.032)
Variance to Plan £m	0.482	0.000	0.482	(0.482)	(0.027)	(0.027)
Cumulative						
Revenue Resource Limit (RRL)	0.000	0.000	0.000	0.000	0.000	0.000
RRL Welsh Govt. COVID 19 Funding	0.000	0.000	0.000	0.000	0.000	0.000
Welsh Government Income (Non RRL)	0.000	0.000	0.000	0.000	0.000	0.000
Accommodation & Catering	0.319	0.000	0.319	(0.319)	0.008	0.008
Education & Training	0.000	0.000	0.000	0.000	0.040	0.040
Injury Cost Recovery Scheme (CRU) Income	0.000	0.000	0.000	0.000	0.207	0.207
NHS Patient Related Income	0.234	0.000	0.234	(0.234)	(0.420)	(0.420)
Other Operating Income	1.164	0.000	1.164	(1.164)	0.258	0.258
Overseas Patient Income	0.000	0.000	0.000	0.000	0.001	0.001
Private Patient Income	0.228	0.000	0.228	(0.228)	0.041	0.041
Research & Development	0.000	0.000	0.000	0.000	(0.031)	(0.031)
Variance to Plan £m	1.946	0.000	1.946	(1.946)	0.104	0.104

The income position at month 4 is an operational overspend of £0.104m. The additional Gross COVID 19 cost of £1.946m is matched by £1.946m of assumed COVID 19 funding.

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

- £0.319m shortfall on accommodation and catering income as a result of a reduction in restaurant services;
- £0.234m adverse variance in NHS Patient related income following the reduction in English non-contracted income due to COVID 19. The in month loss due to COVID 19 was an improvement on trend due to NCA income from English Commissioners;
- £1.164m deficit against Other Operating Income. The majority of the deficit (£0.996m) is a result of reduced General Dental Services activity leading to a loss of Dental Patient Charges income;
- £0.228m adverse variance against private patient income following the re-planning of non COVID activity.

Pay

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

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

Pay	Gross Expenditure Due To COVID 19	Reductions in Planned Expenditure Due To COVID 19	Net Expenditure Due To COVID 19	Welsh Government COVID 19 Funding Assumed	Operational Variance (Fav)/Adv	Total Variance
In Month	£m	£m	£m	£m	£m	£m
Medical and Dental	0.808	0.000	0.808	(0.808)	0.330	0.330
Nursing (registered)	1.018	(0.134)	0.884	(1.018)	(0.422)	(0.422)
Nursing (unregistered)	0.644	0.000	0.644	(0.644)	0.204	0.204
Scientific, prof & technical	0.182	0.000	0.182	(0.182)	(0.313)	(0.313)
Additional clinical services	0.132	0.000	0.132	(0.132)	(0.117)	(0.117)
Management, admin & clerical	0.446	0.000	0.446	(0.446)	(0.152)	(0.152)
Other staff groups	0.285	0.000	0.285	(0.285)	(0.273)	(0.273)
Total £m	3.515	(0.134)	3.381	(3.515)	(0.744)	(0.744)
Cumulative						
Medical and Dental	3.226	0.000	3.226	(3.226)	0.918	0.918
Nursing (registered)	4.925	(0.576)	4.349	(4.925)	(1.273)	(1.273)
Nursing (unregistered)	2.762	0.000	2.762	(2.762)	0.945	0.945
Scientific, prof & technical	0.388	0.000	0.388	(0.388)	(0.887)	(0.887)
Additional clinical services	0.694	0.000	0.694	(0.694)	(0.582)	(0.582)
Management, admin & clerical	1.960	0.000	1.960	(1.960)	(0.544)	(0.544)
Other staff groups	1.357	0.000	1.357	(1.357)	(0.798)	(0.798)
Total £m	15.311	(0.576)	14.735	(15.311)	(2.221)	(2.221)

The pay position at month 4 is an operational underspend of £2.221m. The additional Gross COVID 19 expenditure of £15.311m and this is matched by £15.311m of assumed COVID 19 funding.

Significant COVID 19 pay costs have been incurred for medical and nursing staff especially in the Medicine Clinical Board where there are cumulative additional costs of £4.576m and in the PCIC Clinical Board where additional costs of £5.030m are reported across all staff groups. Additional COVID 19 pay costs have also been incurred across all other Clinical Boards bar Genomics. Some of these costs are offset by nursing staff savings in the Surgical Clinical Board.

Operational pay is balanced or in surplus in all Clinical Boards except the Medicine Clinical Board where there is an operational overspend of £1.185m primarily as a result of nursing costs.

Non Pay

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

Emmerson Park
08/24/2021 09:47:09

**CARING FOR PEOPLE
KEEPING PEOPLE WELL**



**GIG
CYMRU
NHS
WALES**

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

Table 8: Non Pay Variance @ July 2021

Non Pay	Gross Expenditure Due To COVID 19	Reductions in Planned Expenditure Due To COVID 19	Net Expenditure Due To COVID 19	Welsh Government COVID 19 Funding Assumed	Operational Variance (Fav)/Adv	Total Variance
In Month	£m	£m	£m	£m	£m	£m
Drugs / Prescribing	0.104	0.000	0.104	(0.104)	0.200	0.200
Clinical services & supplies	0.550	0.017	0.567	(0.550)	(0.128)	(0.128)
General supplies & services	0.416	0.000	0.416	(0.416)	(0.053)	(0.053)
Establishment expenses	0.059	0.000	0.059	(0.059)	0.030	0.030
Premises & fixed plant	0.590	0.000	0.590	(0.590)	0.255	0.255
Continuing healthcare	0.262	0.000	0.262	(0.262)	0.167	0.167
Commissioned Services	0.121	0.034	0.155	(0.121)	(0.143)	(0.143)
Primary Care Contractors	0.012	(0.095)	(0.083)	(0.012)	(0.150)	(0.150)
Other non pay	2.069	(0.308)	1.761	(2.069)	0.457	0.457
Total £m	4.183	(0.352)	3.831	(4.183)	0.635	0.635
Cumulative						
Drugs / Prescribing	1.059	0.000	1.059	(1.059)	0.588	0.588
Clinical services & supplies	1.453	(1.055)	0.398	(1.453)	0.186	0.186
General supplies & services	1.889	0.000	1.889	(1.889)	(0.003)	(0.003)
Establishment expenses	0.186	0.000	0.186	(0.186)	(0.084)	(0.084)
Premises & fixed plant	1.833	0.000	1.833	(1.833)	0.708	0.708
Continuing healthcare	1.009	0.000	1.009	(1.009)	0.455	0.455
Commissioned Services	0.680	(0.200)	0.480	(0.680)	(0.239)	(0.239)
Primary Care Contractors	0.649	(0.422)	0.227	(0.649)	(0.214)	(0.214)
Other non pay	7.270	(0.308)	6.962	(7.270)	0.460	0.460
Total £m	16.027	(1.985)	14.042	(16.027)	1.857	1.857

There is an operational overspend of £1.857m on non pay budgets. The additional Gross COVID 19 expenditure of £16.027m is matched by £16.027m of assumed COVID 19 funding.

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

- £1.889m expenditure on general supplies and services primarily relating to PPE;
- £1.833m expenditure on Premises and Fixed Plant including £1.139m in relation to the mass vaccination centres, £0.389m in capital and estates and £0.051m relating to energy, utilities and rates at the Lakeside Surge Hospital;
- £6.962m on other non pay primarily due to the Local Authority TTP Team and healthcare activity commissioned from the Independent sector.

A reduction in planned expenditure of £1.985m is reported against non pay costs mainly arising from reduced levels consumables associated with elective activity and adjustments to dental contracts.

The main issues driving the £1.857m operational overspend against non pay were as follows:

- £0.588m overspend against drugs where there are pressures across the Specialist, Medicine, Mental Health and PCIC Clinical Boards;
- £0.455m overspend against Continuing Healthcare as a result of pressures in the Mental Health Clinical Board where there is an operational overspend of £0.445m against continuing healthcare budgets;
- £0.708m adverse variance against premises and fixed plant where overspends are reported across all Clinical Boards.

Emmerson Park
08/24/2021 10:47:09

Gross Expenditure Due to COVID 19

Forecast gross COVID 19 expenditure is £118.732m and is summarised in table 9:

Table 9: Summary of Forecast COVID 19 Gross Expenditure

	Month 4	Forecast Year-End Position
	£m	£m
COVID 19 Testing	1.074	3.729
COVID 19 Tracing	3.916	17.484
COVID 19 Vaccination	5.446	16.773
Extended Flu vaccination	0.000	1.536
Cleaning Standards	0.241	3.211
PPE	1.889	6.221
Continuing Care and Funded Nursing Care	1.009	3.047
Urgent and Emergency Care	0.650	1.997
COVID 19 Local Response	17.019	48.723
COVID 19 Recovery	2.012	13.660
COVID 19 Non Delivery of Savings Plans	0.000	0.000
COVID 19: Vaccine Allergy SLA	0.028	0.090
COVID 19: Long Covid Recovery Pathway	0.000	0.096
COVID 19: Adferiad Programme - Long Covid Recovery	0.000	0.665
COVID 19: RSV Surge	0.000	1.500
COVID 19 Release of Planned Investments	0.000	0.000
Gross Expenditure Due To COVID 19 £m	33.284	118.732

Forecast COVID 19 Funding

The forecast funding for COVID 19 is £140.045m to match the forecast gross costs and £21.313m in support of the planning deficit identified in the initial draft plan as outlined below in Table 10.

Emmerson, Paul
08/24/2021 10:47:09

Table 10: Summary of Forecast COVID 19 Funding

Welsh Government COVID Funding	Month 4	Forecast Year-End Position
	£m	£m
COVID 19 Testing assumed	(1.074)	(3.729)
COVID 19 Tracing assumed	(3.916)	(17.484)
COVID 19 Vaccination assumed	(5.446)	(16.773)
Extended Flu vaccination assumed	0.000	(1.536)
Cleaning Standards assumed	(0.241)	(3.211)
PPE assumed	(1.889)	(6.221)
Continuing Care and Funded Nursing Care assumed	(1.009)	(3.047)
Urgent and Emergency Care - Urgent Primary Care	(0.351)	(1.097)
Urgent and Emergency Care - CAV 24/7	(0.299)	(0.900)
COVID 19 Response - confirmed	(17.019)	(22.618)
COVID 19 Response - assumed	0.000	(26.105)
COVID 19 Recovery - Confirmed	(2.012)	(13.660)
COVID 19: Vaccine Allergy SLA	(0.028)	(0.090)
COVID 19: Long Covid Recovery Pathway	0.000	(0.096)
COVID 19: RSV Surge	0.000	(1.500)
COVID 19: Adferiad Programme - Long Covid Recovery	0.000	(0.665)
Sub Total COVID funding confirmed / assumed £m	(33.284)	(118.732)
NR Funding for Non Delivery of 2020/21 Recurrent Savings	(7.100)	(21.313)
Total COVID funding confirmed / assumed £m	(40.384)	(140.045)

It should be noted that of the assumed income:

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

The surplus non recurrent COVID funding is to be applied to the brought forward COVID deficit of £21.313m relating to a shortfall in recurrent savings delivery in 2020/21 required to meet the costs of inflation and demand growth due to the impact of the pandemic.

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

The full year gross COVID forecast has increased in month from £117.083m to £118.731m and the increase includes an additional £1.5m in respect of the proposed RSV Surge Plan.

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

Key Financial Assumptions

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

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

Overarching Planning assumptions for 2021/22

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

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

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

Emmerson.Patt
08/24/2021 15:47:09

Table 11: Scenario Analysis

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

COVID Local Response

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

- Full year costs of £4.607m relating to the continued use of the independent sector and the extension of the mobile MRI at UHW. Independent sector usage described in the UHB’s COVID recovery plan is in addition to this;
- Lakeside wing running and staffing costs. 50 beds are currently open;
- Additional staffing costs relating to the continued use of green zones;
- Revised layout and expansion of critical care;
- Increased NCSO costs relating to medicines supply restraints;
- Additional partnership working with the 3rd Sector;
- Ongoing reductions in both private patient and commercial income streams.

COVID Recovery

There is increased focus on planning the recovery of the system, which will present a long term challenge. The organisation is progressing its recovery plans in line with its initial recovery proposals against the WG £100m allocation for 2021/22 and has also now progressed further recovery schemes at risk.

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

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

Emmerson Path
08/24/2021 19:47:09

**CARING FOR PEOPLE
KEEPING PEOPLE WELL**



GIG
CYMRU
NHS
WALES

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

Progress against the confirmed £13.660m allocation remains reasonable. The UHB has agreed plans that exceed this, with the expectation that the risk will be managed through slippage. The position at Month 4 is shown in Table 12.

Table 12: COVID Recovery Schemes approved “at risk”

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

The funding gap represents a low financial risk and the UHB has the option to close the gap through turning some schemes off (WLIs), additional funding and further slippage. The two main schemes contributing to 90% of the £481K gap are the Crisis 24/7 (CAMHS Liaison) service and the Eating Disorders (C & YP) Service. Both are deemed critically important and will present an additional risk to patient safety if curtailed.

Further recovery bids totalling £23.575m were included within the UHB's final plan, submitted on 30th June with a focus on unscheduled care, primary care, diagnostics and mental health. The UHB is still awaiting the confirmation of the funding associated with these bids

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

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

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

Emmerson Page
08/24/2021 09:47:09

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

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

Urgent and Emergency Care

The UHB continues to shape its unscheduled care plans around the goals of the national urgent and emergency care framework. Costs included relate to urgent primary care centres and CAV 24/7.

Resuming Non-Covid Activity

Throughout the pandemic the UHB has maintained core essential services. Given the uncertainty brought about by COVID 19 the UHB continues to operate in 4 week planning cycles, with prioritisation of need based upon clinical-stratification rather than time-based stratification.

The reductions in non pay costs due to reduced elective capacity is forecast to be £5.105m over the year. This represents activity rising to 70% of pre-COVID levels through Q1, 80% through Q2 and 90% through Q4 supported by COVID recovery plans including continued, and increased use of the independent sector and the commissioning of new modular theatres.

Financial Risks Uncertainties

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

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

Financial Performance of Clinical Boards

Budgets were set to ensure that there is sufficient resource available to deliver the UHB’s plan. Financial performance for month 4 by Clinical Board is shown in Table 15.

Table 15: Financial Performance for the period ended 31st July 2021

	Gross Expenditure Due To COVID 19 £m	Reductions in Planned Expenditure due to COVID 19 £m	Net Expenditure Due to COVID 19 £m	Welsh Government COVID 19 Funding Assumed £m	Operational Position (Surplus) / Deficit Variance £m	Total (Surplus) / Deficit Variance £m
Clinical Board						
In Month						
All Wales Genomics Service	0.000	0.000	0.000	0.000	(0.002)	(0.002)
Capital Estates & Facilities	0.311	0.000	0.311	(0.311)	(0.075)	(0.075)
Children & Women	0.223	0.000	0.223	(0.223)	0.037	0.037
Clinical Diagnostics & Therapies	0.176	0.000	0.176	(0.176)	0.014	0.014
Surge Hospitals	0.000	0.000	0.000	0.000	0.001	0.001
Executives	0.158	0.000	0.158	(0.158)	(0.077)	(0.077)
Medicine	1.227	0.000	1.227	(1.227)	0.457	0.457
Mental Health	0.151	0.000	0.151	(0.151)	0.198	0.198
PCIC	3.294	(0.095)	3.199	(3.294)	(0.093)	(0.093)
Specialist	0.996	(0.123)	0.873	(0.996)	(0.523)	(0.523)
Surgery	0.448	(0.302)	0.146	(0.448)	0.264	0.264
SubTotal Delegated Position £m	6.983	(0.520)	6.463	(6.983)	0.201	0.201
Central Budgets	1.197	0.034	1.231	(1.197)	(0.337)	(0.337)
Total Variance pre COVID -19 Funding	8.180	(0.486)	7.694	(8.180)	(0.136)	(0.136)
Cumulative						
All Wales Genomics Service	0.000	0.000	0.000	0.000	(0.006)	(0.006)
Capital Estates & Facilities	1.459	0.000	1.459	(1.459)	(0.046)	(0.046)
Children & Women	0.944	0.000	0.944	(0.944)	0.147	0.147
Clinical Diagnostics & Therapies	0.795	0.000	0.795	(0.795)	0.152	0.152
Surge Hospitals	0.000	0.000	0.000	0.000	(0.001)	(0.001)
Executives	0.661	0.000	0.661	(0.661)	(0.396)	(0.396)
Medicine	5.202	0.000	5.202	(5.202)	1.596	1.596
Mental Health	0.866	0.000	0.866	(0.866)	0.418	0.418
PCIC	14.503	(0.422)	14.081	(14.503)	(0.370)	(0.370)
Specialist	2.281	(0.604)	1.677	(2.281)	(0.659)	(0.659)
Surgery	1.968	(1.335)	0.633	(1.968)	0.468	0.468
SubTotal Delegated Position £m	28.677	(2.361)	26.316	(28.677)	1.303	1.303
Central Budgets	4.607	(0.200)	4.406	(4.607)	(1.563)	(1.563)
Total Variance £m	33.284	(2.561)	30.723	(33.284)	(0.260)	(0.260)

Delegated budgets are £1.303m overspent for the 4 months to the end of July 2021, which is a deterioration of £0.201m in month. The operational deficit of £1.303m against delegated budgets is offset by a £1.563m underspend against central budgets leaving a reported underspend of £0.260m at month 4.

The largest operational overspend is in the Medicine Clinical Board (£1.596m deficit), where the overspend in month was £0.457m and the main pressure areas continue to be in nursing. The cumulative overspend in the Mental Health Clinical Board is primarily as a result of pressures in continuing healthcare.

Savings Programme

Delivery of the core financial plan includes a 2% (£16.0m) savings requirement. At month 4 £13.173m Green and Amber savings have been identified against the target which represents a step up of £0.300m in identified schemes in month.

This leaves the UHB with a further £2.827m of schemes to identify to meet the £16.000m savings target as outlined in table 16 below:

Emmerson Page
08/24/2021 10:47:09

**CARING FOR PEOPLE
KEEPING PEOPLE WELL**



**GIG
CYMRU
NHS
WALES**

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

Table 16: Savings Schemes

	Total Savings Target £m	Total Savings Identified £m	Total Savings (Unidentified) £m
Total £m	16.000	13.173	(2.827)

Further progress will need to be made with a focus on recurrent schemes which are £5.683m short of the annual target.

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

Underlying Financial Position

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

Delivery of the UHB's draft financial plan will ensure that the underlying position does not deteriorate in 2021/22 and this will leave an underlying deficit of £25.3m to carry forward to 2021/22 as shown in Table 17.

Table 17: Summary of Forecast Underlying Financial Position

	Draft Position @Month 4		
	Submitted Draft Plan £m	Non Recurrent £m	Recurrent Position £m
b/f underlying deficit	(25.3)	0.0	(25.3)
Net Allocation Uplift (inc LTA inflation)	19.4		19.4
Cost Pressures	(27.4)		(27.4)
Investments	(4.0)		(4.0)
Recurrent Cost Improvement Plans	12.0		12.0
Non Recurrent Cost Improvement Plans	4.0	4.0	
Submitted 2020/21 IMTP £m	(21.3)	4.0	(25.3)
In Year Movements			
Operational Expenditure Cost Increase Due To Covid-19	(118.7)	(118.7)	
Planned Operational Expenditure Cost Reduction Due To Covid-19	5.1	5.1	
COVID 19 Welsh Govt. Funding based on Q3/Q4 planning assumptions	118.7	118.7	
COVID 19 Welsh Govt. Funding for the non delivery of 2020/21 recurrent savings	21.3	21.3	
In Year Operational Pressures including Unidentified Savings Gap	(5.1)	(5.1)	
Planned Deficit 2021/22	(0.0)	25.3	(25.3)
Planned Surplus/(Deficit) 2021/22	(0.0)	25.3	(25.3)

Key to delivering this plan and stabilising the underlying financial position of full delivery of the £12m recurrent savings target.

Balance Sheet

The balance sheet at month 4 is detailed in **Appendix 3**.

The opening balances at the beginning of April 2021 reflect the closing balances in the 2020/21 Annual Accounts approved by the UHB's Board.

The increase in the carrying value of property, plant & equipment since the start of the year is largely due to the impact of annual indexation.

Overall trade debtors have increased by £16.9m since the start of the year. This largely relates to amounts due from the Welsh Risk Pool in respect of clinical negligence and non NHS prepayments.

The value of Trade and other payables has decreased by around £46.3m since the start of the year. This mainly relates to a significant decrease in the levels of trade, capital and NHS creditors compared to the year end.

Cash Flow Forecast

The closing cash balance at the end of July was £4.930m which is broadly in line with plan and detailed in **Appendix 4**.

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

Public Sector Payment Compliance

The UHB's public sector payment compliance performance was 93.6% at the end of July which is just below the statutory target of 95%. The All Wales Technical Accounting Group (TAG) has instigated a Task and Finish Group to consider and resolve the fall in performance across Wales. Performance is expected to improve as the year progresses.

Capital Resource Limit (CRL)

Progress against the CRL for the period to the end of July 2021 is summarised in Table 18 and detailed in **Appendix 5**.

Table 18: Progress against Capital Resource Limit @ July 2021

	£m
Planned Capital Expenditure at month 4	5.573
Actual net expenditure against CRL at month	4.065
Variance against planned Capital Expenditure at month 4	(1.508)

Capital progress for the year to date is satisfactory with net expenditure to the end of July being 12% of the UHB's approved Capital Resource Limit which is in broadly in line with scheme forecasts. The UHB had an approved capital resource limit of £33.922m in line with the latest

CRL received from Welsh Government 27th May 2021 comprising of £14.871m discretionary funding and £19.051m towards specific projects (including Rookwood Replacement, Maelfa Well Being Hub, Cystic Fibrosis Service, & the National Imaging Programme)

Key Risks

Delivery of the core financial plan includes a 2% (£16.0m) savings requirement. At month 4 £13.173m Green and Amber savings have been identified against the target. This shortfall of £2.827m will need to be addressed together with further progress on recurrent schemes in order to maintain the underlying position.

In lieu of confirmation of funding for the second round of COVID recovery funding the UHB will need to manage the financial impact of the recovery schemes which have proceeded “at risk”.

Whilst the UHB has been told by WG to assume that all COVID response costs will be funded, these will be subject to external review. This is therefore a risk until this funding is confirmed.

Recommendation:

The Finance Committee is asked to:

- **NOTE** the Gross month 4 financial impact of COVID 19 which is assessed at £33.284m;
- **NOTE** the additional Welsh Government COVID 19 funding of £33.284m assumed within the month 4 position;
- **NOTE** the £21.313m of non recurrent Welsh Government Covid 19 Funding which is assumed as coverage in respect of the 2020/21 recurrent savings shortfall;
- **NOTE** the reported underspend of £0.260m at month 4;
- **NOTE** the forecast breakeven which is consistent with the financial plan submitted to Welsh Government on 30th June and assumes additional funding of £140.045m to manage the impact of COVID 19 in 2021/22;
- **NOTE** that it is assumed that COVID 19 reductions in planned care expenditure can now be used to mitigate risks against full delivery of the 2021/22 savings programme and any other operational pressures and that these assumptions are being reaffirmed with Welsh Government.
- **NOTE** that whilst the UHB has assumed that all COVID response costs will be funded, these will be subject to external review. This is therefore a risk until this funding is confirmed.
- **NOTE** that the UHB has proceeded at risk with COVID recovery schemes in lieu of confirmation of additional Welsh Government funding and that the associated costs will need to be managed.
- **NOTE** the 2021/22 brought forward Underlying Deficit was £25.3m and that the forecast carry forward of £25.3m into 2022/23 is dependent upon delivery of the £12m recurrent savings target as set out in the financial plan.

Emmerson Page
08/24/2021 19:47:09

Shaping our Future Wellbeing Strategic Objectives

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

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

Five Ways of Working (Sustainable Development Principles) considered

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

Prevention		Long term	x	Integration		Collaboration		Involvement	
Equality and Health Impact Assessment Completed:		Not Applicable							

Emmerson Page
08/24/2021 09:47:09

**CARING FOR PEOPLE
KEEPING PEOPLE WELL**



**GIG
CYMRU
NHS
WALES**

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

2021/22 SAVING SCHEMES

2021-22 In-Year Effect

Clinical Board	21-22 Target 2%	Green	Amber	Total Green & Amber	Red	Shortfall on Total Target vs Green & Amber
	£'000	£'000	£'000	£'000	£'000	£'000
Capital Estates and Facilities	946	955	0	955	0	-8
Children and Women	1,303	1,204	100	1,304	159	-1
Clinical Diagnostics and Therapeutics	1,199	939	0	939	0	260
Corporate Executives	500	283	0	283	0	217
Medicine	1,378	1,378	0	1,378	0	-0
Mental Health	1,079	467	0	467	0	612
Primary, Community and Intermediate Care	2,423	1,835	208	2,042	0	380
Specialist Services	1,482	1,382	100	1,482	0	0
Surgical Services	1,689	1,336	0	1,336	0	353
Sub Total Clinical Boards £'000	12,000	9,778	408	10,186	159	1,814
Healthboard Wide	4,000	2,987	0	2,987	0	1,013
Total £'000	16,000	12,765	408	13,173	159	2,827

2021-22 Full Year Effect

Clinical Board	21-22 Target 1.5%	Green	Amber	Total Green & Amber	Pipeline Red	Shortfall on Total Target vs Green & Amber
	£'000	£'000	£'000	£'000	£'000	£'000
Capital Estates and Facilities	789	797	0	797	0	-8
Children and Women	1,086	351	100	451	159	635
Clinical Diagnostics and Therapeutics	999	440	0	440	0	559
Corporate Executives	417	187	0	187	0	230
Medicine	1,148	757	0	757	0	391
Mental Health	899	100	0	100	0	799
Primary, Community and Intermediate Care	2,019	727	448	1,175	0	844
Specialist Services	1,235	982	100	1,082	0	153
Surgical Services	1,407	342	0	342	0	1,066
Sub Total Clinical Boards £'000	10,000	4,682	648	5,330	159	4,669
Healthboard Wide	2,000	987	0	987	0	1,013
Total £'000	12,000	5,669	648	6,317	159	5,683

Emmerson Page
08/24/2021 09:47:09

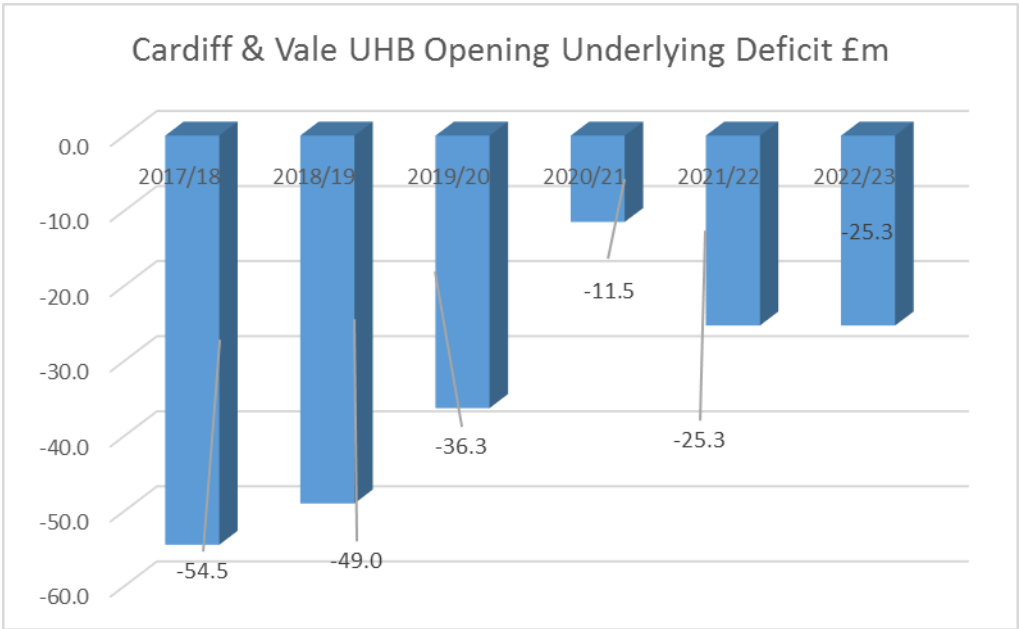
**CARING FOR PEOPLE
KEEPING PEOPLE WELL**



**GIG
CYMRU
NHS
WALES**

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

Year on Year Movement in Cardiff & Vale UHB Underlying Deficit



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

	Opening Balance 1 st April 2021	Closing Balance 31st July 2021
	£'000	£'000
Non-Current Assets		
Property, plant and equipment	742,355	756,231
Intangible assets	2,238	1,885
Trade and other receivables	6,649	21,798
Other financial assets		
Non-Current Assets sub total	751,242	779,914
Current Assets		
Inventories	16,684	17,184
Trade and other receivables	190,014	191,782
Other financial assets		
Cash and cash equivalents	3,637	4,930
Non-current assets classified as held for sale		
Current Assets sub total	210,335	213,896
TOTAL ASSETS	961,577	993,810
Current Liabilities		
Trade and other payables	219,106	172,873
Other financial liabilities	0	
Provisions	133,674	135,923
Current Liabilities sub total	352,780	308,796
NET ASSETS LESS CURRENT LIABILITIES	608,797	685,014
Non-Current Liabilities		
Trade and other payables	8,126	8,038
Other financial liabilities	0	
Provisions	10,514	18,905
Non-Current Liabilities sub total £'000s	18,640	26,943
TOTAL ASSETS EMPLOYED £'000s	590,157	658,071
FINANCED BY:		
Taxpayers' Equity		
General Fund	479,113	525,454
Revaluation Reserve	111,044	132,617
Total Taxpayers' Equity £'000s	590,157	658,071

CASHFLOW FORECAST AT THE END OF JULY 2021

	April	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£,000	£,000
RECEIPTS													
WG Revenue Funding - Cash Limit (excluding NCL)	103,150	98,720	97,875	95,990	80,875	95,705	85,746	94,471	107,461	78,946	94,666	85,217	1,118,822
WG Revenue Funding - Non Cash Limited (NCL)	1,195	1,590	1,320	1,320	810	1,180	1,180	1,180	1,180	1,180	1,180	71	13,386
WG Revenue Funding - Other (e.g. invoices)	2,787	1,285	1,319	1,674	1,285	1,285	1,576	1,285	1,285	1,576	4,173	4,465	23,992
WG Capital Funding - Cash Limit	7,750	2,500	1,000	2,500	3,855	4,485	2,500	2,500	2,500	2,000	2,000	332	33,922
Sale of Assets			0	0	0	0	0	0	0	0	0	1,480	1,480
Income from other Welsh NHS Organisations	39,174	38,782	43,254	46,383	35,099	44,815	43,645	35,171	37,644	42,785	34,171	46,072	486,994
Other - (Specify in narrative)	4,694	12,133	5,097	11,559	11,936	6,340	15,822	6,340	6,113	13,114	5,886	7,996	107,029
TOTAL RECEIPTS	158,749	155,010	149,865	159,426	133,859	153,809	150,469	140,946	156,183	139,600	142,076	145,633	1,785,625
PAYMENTS													
Primary Care Services : General Medical Services	5,287	4,770	8,512	5,705	4,856	8,472	4,822	4,822	8,472	4,822	4,822	8,472	73,832
Primary Care Services : Pharmacy Services	149	111	109	89	99	110	110	110	220	440	220	220	1,987
Primary Care Services : Prescribed Drugs & Appliances	16,063	4	8,617	16,449	0	8,155	8,155	8,155	16,310	0	8,155	8,155	98,219
Primary Care Services : General Dental Services	2,003	2,115	2,154	2,143	2,516	2,100	2,100	2,100	2,100	2,100	2,100	2,100	25,631
Non Cash Limited Payments	1,615	2,234	1,693	1,769	2,182	1,765	1,765	1,765	1,765	1,765	1,765	1,765	21,847
Salaries and Wages	57,573	65,877	62,686	56,243	58,457	62,173	61,582	57,926	58,084	57,875	58,511	58,455	715,441
Non Pay Expenditure	58,849	72,825	54,303	68,579	58,995	60,101	64,225	58,363	58,800	65,393	59,298	60,159	739,889
Capital Payment	10,624	2,666	3,316	2,989	2,500	3,000	2,500	2,500	2,500	2,000	2,000	1,810	38,406
Other items (Specify in narrative)	5,440	4,833	7,958	5,405	5,182	7,935	5,205	5,205	7,935	5,205	5,205	7,935	73,442
TOTAL PAYMENTS	157,602	155,434	149,348	159,371	134,787	153,811	150,464	140,946	156,185	139,599	142,076	149,071	1,788,696
Net cash inflow/outflow	1,147	(425)	516	55	(928)	(2)	5	(0)	(2)	1	1	(3,438)	
Balance b/f	3,637	4,784	4,359	4,875	4,931	4,003	4,000	4,005	4,005	4,002	4,004	4,004	
Balance c/f	4,784	4,359	4,875	4,931	4,003	4,000	4,005	4,005	4,002	4,004	4,004	566	

Emmerson, Paul
08/24/2021 09:47:09

PROGRESS AGAINST CRL AS AT 31st JULY 2021

Approved CRL issued May 27 th 2021 £'000s		33,922				
	Year To Date			Forecast		
Performance against CRL	Plan	Actual	Var.	Plan	F'cast	Var.
	£'000	£'000	£'000	£'000	£'000	£'000
All Wales Capital Programme:						
Rookwood reprovision at Llandough	152	198	46	1,150	1,481	331
SARC's OBC Fees	48	(1)	(49)	390	390	0
Maelfa Wellbeing Hub	2,165	1,979	(186)	9,788	9,788	0
National Programmes – Fire	54	0	(54)	484	484	0
National Programmes – Infrastructure	135	0	(135)	1,214	1,214	0
National Programmes – Decarbonisation	168	0	(168)	1,514	1,514	0
National Programmes – Mental Health	6	0	(6)	50	50	0
Eye Care - e-referral system	226	19	(207)	1,245	1,245	0
National Programmes – Imaging	357	0	(357)	3,216	3,216	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0		



GIG
CYMRU
NHS
WALES

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

Executive Headquarters / Pencadlys Gweithredol

Woodland House
Maes-y-Coed Road
Cardiff
CF14 4HH

Ty Coeddir
Ffordd Maes-y-Coed
Caerdydd
CF14 4HH

Eich cyf/Your ref:
Ein cyf/Our ref: LR-jb-0821-8914
Welsh Health Telephone Network:
Direct Line/Llinell uniongychol: 029 2183 6010

Len Richards
Chief Executive

23 August 2021

Dr Andrew Goodall CBE
Chief Executive, NHS Wales
Welsh Government
Cathays Park
Cardiff
CF10 3NQ

Dear Andrew

Accountable Officer Letter

Further to my letter of 12 May, where I confirmed that the Health Board were going at risk into 2022/23 onwards on the non-recurrent spend allocated for 2021/22, I felt it was important to keep you updated on further spending which the Health Board will be undertaking at risk.

The allocation of £13.6m has now been committed and in excess of this we are now going at risk on further Covid Response Schemes, Covid Recovery Schemes and Winter Planning Schemes all of which will include capital and revenue spending.

I accept that this is fairly low risk due to the announcement made on the funding allocation for Covid yesterday, none the less, I still felt it important to keep you advised of the 'at risk' spending we are undertaking as a Health Board.

The Finance Committee and Board will be advised about this spend on Wednesday and Thursday respectively.

Yours sincerely

Len Richards
Chief Executive

Emmerson Paul
08/24/2021 09:47:09

Bwrdd Iechyd Prifysgol Caerdydd a'r Fro yw enw gweithredol Bwyrd Iechyd Lleol Prifysgol Caerdydd a'r Fro
Cardiff and Vale University Health Board is the operational name of Cardiff and Vale University Local Health Board

Croesawir y Bwrdd ohebiaeth yn Gymraeg neu Saesneg. Sicrhawn byddwn yn cyfathrebu â chi yn eich dewis iaith. Ni fydd gohebu yn Gymraeg yn creu unrhyw oedi
The Board welcomes correspondence in Welsh or English. We will ensure that we will communicate in your chosen language. Correspondence in Welsh will not lead to a delay



Report Title:	Finance Risk Register						
Meeting:	Finance Committee				Meeting Date:	25 th August 2021	
Status:	For Discussion		For Assurance		For Approval		For Information
Lead Executive:	Executive Director of Finance						
Report Author (Title):	Assistant Director of Finance						

Background and current situation:

This report highlights the 2021/22 Finance Risk Register risk categorisation by severity of risk as at 25th August 2021. The detailed 2021/22 risk register is shown in Appendix 1.

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

2021/22 UHB Financial Risks at 28th July 2021

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

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

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

Fin03/21 – Delivery of £16.0m (2.0%) CIP

Fin02/21 – Deliver in year breakeven position. Management of budget pressures. This risk has been downgraded from **Extreme** to **High** given the £0.260m operational surplus reported at month 4.

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

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

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

Emmerson Paul
08/24/2021 09:47:03

Recommendation:

The Finance Committee is asked to:

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

Shaping our Future Wellbeing Strategic Objectives

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

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

Five Ways of Working (Sustainable Development Principles) considered

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

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



CB/Dir Ref No	Domain	Date Entered onto new CB/Dir/UHB Risk Register	Risk/Issue (Including Impact)	Exec Lead	Initial Risk Rating			Existing Controls	Assurance	Current Risk Rating			Gaps in Controls	Gaps in Assurance	Summary of Additional Actions being undertaken	Who	When	Target Risk Rating if Controls in Place			Date of Next Review	Level of assurance required
					Impact / Consequence	Likelihood	Score			Impact / Consequence	Likelihood	Score						Impact / Consequence	Likelihood	Score		
Fin01/21	Finance	Jan-20	The opening underlying deficit in the draft 21/22 plan is £25.3m. The annual plan aims to maintain the £25.3m underlying deficit .	Director of Finance	5	4	20	Governance reporting and monitoring arrangements through the Finance Committee and Board	Limited Assurance	5	4	20	Adequate but more Action Required	Identification of 2% savings plan whilst managing and addressing budget pressures.	Progress against the underlying deficit is to be managed by Management Executive.	Assistant Director of Finance	Aug-21	3	3	9	Sep-21	Management
Fin02/21	Finance	Jan-20	Deliver in year breakeven position. Budget pressures	Manage Director of Finance	5	4	20	The requirement to manage budget pressures clearly communicated to primary budget holders. Standing Financial Instructions set spending limits. Break even plans have been requested from all Clinical Boards. Progress to be reviewed through Performance meetings with Clinical Boards.	Limited Assurance	4	4	16	Adequate but more Action Required	Plans to address overspending budgets in 2020/21 addressing the risk in 2021/22. Operational surplus at month 4 £0.260m.	Performance meetings with Clinical Borads.	Assistant Director of Finance	Aug-21	3	3	9	Sep-21	Management
Fin03/21	Finance	Jan-20	Deliver 2%% CIP £16m (1.5% recurrent)	Director of Finance	5	4	20	2% CIP target clearly communicated to budget holders. CIP tracker in place to monitor weekly progress across the organisation. Health Board Wide Schemes being led by Executive Directors Monthly Financial Clearance Meeting. Clinical Board Performance meetings.	Limited Assurance	5	4	20	Adequate but more Action Required	£13.173m savings identified as green or amber against target of £16m as at w/c 2nd August 2021.	Progress to be managed by prformance meetings with Clinical Boards	Assistant Director of Finance	Aug-21	3	3	9	Sep-21	Management
Fin04/21	Finance	Jan-20	Manage internal investments within draft £4m envelope	Director of Finance	4	3	12	When Internal investment plan agreed business cases to be approved through the Business Case Approval Group (BCAG)	Reasonable assurance	4	3	12	Adequate but more Action Required	Final investement schedule to be agreed	Internal investments will not be agreed until the UHB has a full savings programme in place.	Assistant Director of Finance	Aug-21	2	2	4	Sep-21	Management
Fin05/21	Finance	Jan-20	Commissioning Risks including block contracts	Director of Finance	4	3	12	Regular performance/LTA meetings with other providers/WHSSC and internal commisioning group.	Reasonable assurance	4	3	12	Adequate but more Action Required	Annual plan commisioner / provider sign off and agreement	None	Assistant Director of Finance	Aug-21	2	2	4	Sep-21	Management
Fin06/21	Finance	Feb-20	Winter pressures managed within available resources	Director of Finance	4	4	16	Winter plan for 2021/22 developed in partnership with Local Authorities and signed off by Management Executive	Reasonable assurance	4	3	12	Adequate but more Action Required	None	Progress report to be received through performance review meetings.	Assistant Director of Finance	Aug-21	2	2	4	Sep-21	Management
Fin07/21	Finance	Feb-20	COVID-19 Response	Director of Finance	4	4	16	Oversight arrangements in place at Board level and through the command structure. Expenditure Plans developing controlled through Management Executive and Directors of Operations.	Limited Assurance	4	4	16	Adequate but more Action Required	Agreement of expenditure plan and monitoring against WG £22.6m 6 month allocation. Awaiting confirmation of Q3/Q4 WG COVID response allocation.	Detailed expenditure forecast covering Q1 and Q2 currently being reviewed through COO and Directors of Ops. Q3 / Q4 allocation assumed subject to detailed review.	Assistant Director of Finance	Aug-21	3	3	9	Sep-21	Management
Fin08/21	Finance	Feb-20	COVID-19 Recovery	Director of Finance	4	4	16	Oversight arrangements in place at Board level and through the command structure. Expenditure Plans developing controlled through Management Executive and Directors of Operations.	Limited Assurance	4	4	16	Adequate but more Action Required	Agreement of expenditure plan and monitoring against WG £13.660m allocation	Recovery plan bids against £100m Recovery fund to be submitted to WG by 26th April. £13.660m funding agreed. Further Recovery bids submitted totalling £23.575m on 11th June.	Assistant Director of Finance	Aug-21	3	3	9	Sep-21	Management

Emmerson Paul
08/24/2021 09:47:09

st completing the risk register

assessment, prior to them being added to the Risk Register

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

	Consequence score (severity levels) and examples of descriptors				
	1	2	3	4	5
Domains	Negligible	Minor	Moderate	Major	Catastrophic
Impact on the safety of patients, staff or public (physical/psychological harm)	Minimal injury requiring no/minimal intervention or treatment. No time off work	Minor injury or illness, requiring minor intervention Requiring time off work for >3 days Increase in length of hospital stay by 1-3 days	Moderate injury requiring professional intervention Requiring time off work for 4-14 days Increase in length of hospital stay by 4-15 days RIDDOR/agency reportable incident An event which impacts on a small number of patients	Major injury leading to long-term incapacity/disability Requiring time off work for >14 days Increase in length of hospital stay by >15 days Mismanagement of patient care with long-term effects	Incident leading to death Multiple permanent injuries or irreversible health effects An event which impacts on a large number of patients
Quality/complaints/audit	Peripheral element of treatment or service suboptimal Informal complaint/inquiry	Overall treatment or service suboptimal Formal complaint/ Local resolution Single failure to meet internal standards Minor implications for patient safety if unresolved Reduced performance rating if unresolved	Treatment or service has significantly reduced effectiveness Formal complaint / Local resolution (with potential to go to independent review) Repeated failure to meet internal standards Major patient safety implications if findings are not acted on	Non-compliance with national standards with significant risk to patients if unresolved Multiple complaints/ independent review Critical report	Totally unacceptable level or quality of treatment/service Inquest/ombudsman inquiry Gross failure of patient safety if findings not acted on Gross failure to meet national standards
Human resources/organisational development/staffing/competence	Short-term low staffing level that temporarily reduces service quality (< 1 day)	Low staffing level that reduces the service quality	Late delivery of key objective/ service due to lack of staff Unsafe staffing level or competence (>1 day) Low staff morale Poor staff attendance for mandatory/key professional training	Uncertain delivery of key objective/service due to lack of staff Unsafe staffing level or competence (>5 days) Loss of key staff Very low staff morale No staff attending mandatory/ key professional training	Non-delivery of key objective/service due to lack of staff Ongoing unsafe staffing levels or competence Loss of several key staff No staff attending mandatory training /key professional training on an ongoing basis
Statutory duty/inspections	No or minimal impact or breach of guidance/ statutory duty	Breach of statutory legislation	Single breach in statutory duty Challenging external recommendations/ improvement notice	Enforcement action Multiple breaches in statutory duty Improvement prohibition notices Critical report	Multiple breaches in statutory duty Prosecution Complete systems change required Severely critical report
Adverse publicity/reputation	Rumours Potential for public concern	Local media coverage – short-term reduction in public confidence Elements of public expectation not being met	Local media coverage – long-term reduction in public confidence	National media coverage with <3 days service well below reasonable public expectation	National media coverage with >3 days service well below reasonable public expectation, MP/AM concerned (questions in the House/Assembly) Total loss of public confidence
Business objectives/projects	Insignificant cost increase/ schedule slippage	<5 per cent over project budget Schedule slippage	5–10 per cent over project budget Schedule slippage	Non-compliance with national 10–25 per cent over project budget Schedule slippage Key objectives not met	Incident leading >25 per cent over project budget Schedule slippage Key objectives not met
Finance including claims	Small loss Risk of claim remote	Loss of 0.1–0.25 per cent of budget Claim less than £10,000	Loss of 0.25–0.5 per cent of budget Claim(s) between £10,000 and £100,000	Uncertain delivery of key objective/Loss of 0.5–1.0 per cent of budget Claim(s) between £100,000 and £1 million Purchasers failing to pay on time	Non-delivery of key objective/ Loss of >1 per cent of budget Failure to meet specification/ slippage Loss of contract Claim(s) >£1 million
Service/business interruption	Loss/interruption of >1 hour	Loss/interruption of >8 hours	Loss/interruption of >1 day	Loss/interruption of >1 week	Permanent loss of service or facility
Environmental impact	Minimal or no impact on the environment	Minor impact on environment	Moderate impact on environment	Major impact on environment	Catastrophic impact on environment

Likelihood Score (L)

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

Likelihood Score

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

Emmerson, Paul
08/24/2021 09:47:09

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

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

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

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

Emmerson, Paul
08/24/2021 09:47:09

THE WELSH GOVERNMENT FINANCIAL COMMENTARY

FINANCIAL POSITION FOR THE FOUR MONTH PERIOD ENDED 31st JULY 2021

INTRODUCTION

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

At month 4, the UHB is reporting an underspend of £0.260m against this plan. During the 4 months to the end of July the UHB incurred gross expenditure of £33.284m relating to the management of COVID 19 which is assumed to be offset by Welsh Government COVID 19 funding leaving an operating surplus of £0.260m.

The full year gross COVID forecast has moved in the month from £117.083m at month 3 to £118.732m at month 4, and the increase includes an additional £1.5m in respect of the proposed RSV Surge Team.

The UHB continues to progress its plans and is forecasting a breakeven year end position based upon the assumption that the gross costs of COVID 19 are fully funded by Welsh Government and that the Expenditure Reductions due to COVID 19 will be available to offset in year operational pressures.

BACKGROUND

The Health Board agreed and submitted a draft financial plan to Welsh Government at the end of March 2021 which focused on delivering in-year financial stability and maintaining the current level of underlying deficit. The draft plan included a planned deficit of £21.3m in 2021/22 and if delivered ensured that the underlying position is stabilised and does not deteriorate. Following submission of the draft plan, Welsh Government issued updated planning guidance and asked the UHB to assume non recurrent COVID funding to cover the initial planning deficit of £21.3m caused by COVID impacting on the delivery of 2020/21 savings plans. The UHB is now forecasting a break-even year end position on this basis and the finalised financial plan was submitted to Welsh Government on the 31st July 2021.

This updated final core financial plan is provided in Table 1.

Table 1: 2021/22 Updated Core Draft Plan

	2021/22 Plan £m	2022/23 Plan £m
Prior Year Plan	(4.0)	(21.3)
Adjustment for non recurrent items in previous year (note 1)	(21.3)	(4.0)
b/f underlying deficit	(25.3)	(25.3)
Net Allocation Uplift (including LTA inflation) (note 2)	19.4	
Draft Cost Pressures Assessment (note 3)	(27.4)	
Investments	(4.0)	
Recurrent Cost Improvement Plans 1.5% (note 4)	12.0	
Non Recurrent Cost Improvement Plans 0.5% (note 5)	4.0	
Planned Surplus/(Deficit) 2021/22	(21.3)	
Non Recurrent COVID Funding to cover slippage in 2020/21 Recurrent saving schemes	21.3	
Updated Core Draft Financial Plan 2021/22 £m	0.0	

This represents the core financial plan of the Health Board. In addition, the UHB will be incurring additional COVID 19 costs in respect of response and recovery. These are seen in addition to the core financial plan and at this stage the UHB is anticipating additional funding to cover these costs.

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

A full commentary has been provided to cover the tables requested for the month 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 £5.075m that will be passed to the UHB from other Health Boards;
- The UHBs £16m 2021/22 savings target is reported on lines 8,9 & 13;
- The forecast position reflects the assessed COVID 19 response and recovery costs in Table B 3 and assumes that additional Welsh Government Funding will be provided to match the costs;

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

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

OVERVIEW OF KEY RISKS & OPPORTUNITIES (TABLE A2)

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

ACTUAL YEAR TO DATE (TABLE B AND B2)

Table B confirms the year to date surplus of £0.260m and reflects the analysis contained in the annual operating plan in Table A. The UHB is reporting a surplus of £0.260m for the year to date and a forecast breakeven as shown in Table 2.

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

	Cumulative Month 4 £m	Forecast Year-End Position £m
COVID 19 Additional Expenditure	33.284	118.732
Welsh Government COVID funding received / assumed	(33.284)	(118.732)
Gross COVID 19 Forecast Position (Surplus) / Deficit £m	0.000	0.000
COVID FUNDING for Deficit due to non delivery of 2020/21 recurrent Savings	(7.100)	(21.313)
Operational position (Surplus) / Deficit	6.840	21.313
Financial Position £m (Surplus) / Deficit £m	(0.260)	0.000

- **Note.** It is forecast that £5.105m of Reductions in Planned Expenditure due to COVID 19 will be available to offset in year operational pressures.

The month 4 surplus of £0.260m comprised of the following:

- (£7.100m) planned deficit funding (4/12th of £21.300m);
- £6.840m operational pressures including the underlying brought forward position.

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

The additional COVID 19 expenditure in the year to month 4 was £33.284m with full year forecast costs totalling £118.732m.

The plan assumes that Welsh Government COVID funding including additional further COVID response funding will be provided to cover the gross COVID costs arising in the year to month 4 and for the remainder of the year. **It is anticipated that the expenditure reductions arising in planned care will be available to offset non COVID operational pressures in year.**

PAY & AGENCY (TABLE B2)

The UHB recorded Agency costs of £1.519m in month 4 which represents a decrease of £0.095m from the £1.614m recorded in month 2. £1.251m of the costs recorded in July related to registered nursing and midwifery.

COVID 19 ANALYSIS (TABLE B3)

At month 4, Table B3 is projecting gross expenditure due to COVID-19 to be £118.732m. The COVID year-end forecast position is showing a surplus of £21.313m following confirmation/assumed funding matching gross expenditure. This is summarised in table 3:

Table 3: Summary of Forecast COVID 19 Gross Expenditure

	Month 4 £m	Forecast Year-End Position £m
COVID 19 Testing	1.074	3.729
COVID 19 Tracing	3.916	17.484
COVID 19 Vaccination	5.446	16.773
Extended Flu vaccination	0.000	1.536
Cleaning Standards	0.241	3.211
PPE	1.889	6.221
Continuing Care and Funded Nursing Care	1.009	3.047
Urgent and Emergency Care	0.650	1.997
COVID 19 Local Response	17.019	48.723
COVID 19 Recovery	2.012	13.660
COVID 19 Non Delivery of Savings Plans	0.000	0.000
COVID 19: Vaccine Allergy SLA	0.028	0.090
COVID 19: Long Covid Recovery Pathway	0.000	0.096
COVID 19: Adferiad Programme - Long Covid Recovery	0.000	0.665
COVID 19: RSV Surge	0.000	1.500
COVID 19 Release of Planned Investments	0.000	0.000
Gross Expenditure Due To COVID 19 £m	33.284	118.732
Welsh Government COVID funding confirmed / assumed	(33.284)	(118.732)
COVID 19 Forecast Position (Surplus) / Deficit £m before ULD funding	0.000	(0.000)
NR Funding for Non Delivery of 2020/21 Recurrent Savings	(7.100)	(21.313)
COVID 19 Forecast Position (Surplus) / Deficit £m	(7.100)	(21.313)

This forecast includes assumed Welsh Government funding totaling £118.732m to match the forecast costs and a further £21.313m in support of the planning deficit identified in the initial financial plan as outlined below in Table 4:

Table 4: Summary of Forecast COVID 19 Funding

Welsh Government COVID Funding	Month 4 £m	Forecast Year-End Position £m
COVID 19 Testing assumed	(1.074)	(3.729)
COVID 19 Tracing assumed	(3.916)	(17.484)
COVID 19 Vaccination assumed	(5.446)	(16.773)
Extended Flu vaccination assumed	0.000	(1.536)
Cleaning Standards assumed	(0.241)	(3.211)
PPE assumed	(1.889)	(6.221)
Continuing Care and Funded Nursing Care assumed	(1.009)	(3.047)
Urgent and Emergency Care - Urgent Primary Care	(0.351)	(1.097)
Urgent and Emergency Care - CAV 24/7	(0.299)	(0.900)
COVID 19 Response - confirmed	(17.019)	(22.618)
COVID 19 Response - assumed	0.000	(26.105)
COVID 19 Recovery - Confirmed	(2.012)	(13.660)
COVID 19: Vaccine Allergy SLA	(0.028)	(0.090)
COVID 19: Long Covid Recovery Pathway	0.000	(0.096)
COVID 19: RSV Surge	0.000	(1.500)
COVID 19: Adferiad Programme - Long Covid Recovery	0.000	(0.665)
Sub Total COVID funding confirmed / assumed £m	(33.284)	(118.732)
NR Funding for Non Delivery of 2020/21 Recurrent Savings	(7.100)	(21.313)
Total COVID funding confirmed / assumed £m	(40.384)	(140.045)

It is forecast that £5.105m of Reduction in Planned Expenditure due to COVID 19 will be available to offset in year operational pressures

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

Gross COVID expenditure is now assumed to be fully funded. It is assumed that COVID 19 reductions in planned care expenditure which are forecast to be £5.105m can now be used to mitigate risks against full delivery of the 2021/22 savings programme and other operational pressures.

The full year gross COVID forecast has moved in the month from £117.083m at month 3 to £118.732m at month 4 and the increase includes an additional £1.5m in respect of the proposed RSV Surge Team.

The TTP forecast is reflective of the planned increase in tracing as submitted by the Local Authority together with the consequent increase in potential testing requirements. Also included is the cost of LumiraDX tests as provided by shared services previously not charged to the UHB but recognized from month 3. The forecast has increased in month by circa £3m resulting from additional forecast LA costs primarily in respect of the All Wales Surge Team.

Key Financial Assumptions

The key assumptions are as follows:

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

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

Overarching Planning assumptions for 2021/22

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

As a result, the UHB:

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

To that end the UHB has developed three broad scenarios (shown in table 5), representing the range of plausible circumstances (for COVID 19) over the coming year. It is important to note this is not to predict or project what might happen, but rather to understand the range of demand levels that the UHB may

need to be prepared for. The model used for these scenarios has been further developed to account for the impact that the vaccine roll-out programme is expected to have on reducing susceptibility within the population.

Table 5: Scenario Analysis

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

COVID Local Response

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

- Full year costs of £4.607m relating to the continued use of the independent sector and the extension of the mobile MRI at UHW. Independent sector usage described in the UHB's COVID recovery plan is in addition to this.
- Lakeside wing running and staffing costs. 50 beds are currently open.
- Additional staffing costs relating to the continued use of green zones.
- Revised layout and expansion of critical care
- Increased NCSO costs relating to medicines supply restraints
- Additional partnership working with the 3rd Sector
- Ongoing reductions in both private patient and commercial income streams

COVID Recovery

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

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

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

Further recovery bids totalling £23.575m were included within the UHB's final plan submitted on 30th June with a focus on unscheduled care, primary care, diagnostics and mental health.

Urgent and Emergency Care

The UHB continues to shape its unscheduled care plans around the goals of the national urgent and emergency care framework. Costs included relate to urgent primary care centres and CAV 24/7.

Resuming Non-Covid Activity

Throughout the pandemic the UHB has maintained core essential services. Given the uncertainty brought about by COVID 19 the UHB continues to operate in 4 week planning cycles, with prioritisation of need based upon clinical-stratification rather than time-based stratification

The reductions in non pay costs due to reduced elective capacity is forecast to be £5.105m over the year. This represents activity rising to 70% of pre-COVID levels through Q1, 80% through Q2 and 90% through Q4 supported by COVID recovery plans including continued, and increased use of the independent sector and the commissioning of new modular theatres.

Financial Risks and Uncertainties

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

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

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

Delivery of the core financial plan includes a 2% (£16.0m) savings requirement. At month 4 £13.173m Green and Amber savings have been identified against the target which represents a significant step up in identified schemes in month. Further progress will need to be made with a focus on recurrent schemes.

This leaves the UHB with a further £2.827m of schemes to identify to meet the £16.000m savings target as outlined in table 6 below:

Table 6: Savings Schemes

	Total Savings Target £m	Total Savings Identified £m	Total Savings (Unidentified) £m
Total £m	16.000	13.173	(2.827)

INCOME/EXPENDITURE ASSUMPTIONS (TABLE D)

The current status of Welsh LTA agreements is as follows:

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

INCOME ASSUMPTIONS 2021/22 (TABLE E)

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

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

BALANCE SHEET - STATEMENT OF FINANCIAL POSITION (TABLE F)

The opening balances at the beginning of April 2020 reflect the closing balances in the 2020/21 Annual Accounts approved by the UHB's Board.

The increase in the carrying value of property, plant & equipment since the start of the year is largely due to the impact of annual indexation.

Overall trade debtors have increased by £16.9m since the start of the year. This largely relates to amounts due from the Welsh Risk Pool (c.£9m) in respect of clinical negligence and Non NHS prepayments (c.£3.5) which are historically higher at the start of the year due to the annual payment of a significant number of maintenance agreements which run from April to March. The overall carrying value of debtors has increased by £8.4m in month. £5.6m of the increase relates to amounts owed by the Welsh Risk Pool due to an increase in quantum of a high value case.

The value of Trade and other payables has decreased by around £46.3m since the start of the year. This mainly relates to a significant decrease in the levels of Non NHS creditors and capital creditors where the majority of the significant year-end balance has now been settled.

The forecast balance sheet reflects the UHB's latest non cash estimates and its anticipated capital funding.

CASH FLOW (TABLE G)

The closing cash balance at the end of July was £4.930m which is broadly in line with plan.

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

CAPITAL SCHEMES (TABLES I & J)

12% of the UHB's approved Capital Resource Limit has been expended to date, this is in line with scheme forecasts.

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

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

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

All other schemes are in line with annual forecast.

AGED WELSH NHS DEBTORS (TABLE M)

At the 31st July 2021, two invoices raised by the UHB against other Welsh NHS bodies had been outstanding for more than 17 weeks, one relates to Public Health Wales and one Cwm Taf. Both are expected to be paid in August.

OTHER ISSUES

The financial information reported in these monitoring returns aligns to the financial details included within Finance Committee and Board papers. These monitoring returns will be taken to the 25th August 2021 meeting of the Finance Committee for information.

CONCLUSION

Welsh Government wrote to the UHB on 11th March 2021 outlining the annual planning arrangements for 2021/22. The UHB submitted a draft financial plan at the end of March 2021 and a final plan on 30th June 2021 in line with the Welsh Government timetable.

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

The reported financial position for the 4 months to the end of July is a surplus of £0.260m and the UHB is forecasting a breakeven position at year end on the assumption that £21.3m of non recurrent COVID funding is provided to cover the planning deficit included in the initial draft plan due to slippage on 2020/21 savings plans due to the pandemic.



LEN RICHARDS
CHIEF EXECUTIVE

12th August 2021



CATHERINE PHILLIPS
EXECUTIVE DIRECTOR OF
FINANCE

12th August 2021

Emmerson, Paul
08/24/2021 09:47:09

Cardiff & Vale ULHB

Table A - Movement of Opening Financial Plan to Forecast Outturn

Period : Jul 21

This Table is currently showing 0 errors

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

	In Year Effect	Non Recurring	Recurring	FYE of Recurring
	£'000	£'000	£'000	£'000
1 Underlying Position b/fwd from Previous Year - must agree to M12 MMR (Deficit - Negative Value)	-25,313	0	-25,313	-25,313
2 Planned New Expenditure (Non Covid-19) (Negative Value)	-33,575	-48	-33,527	-33,527
3 Planned Expenditure For Covid-19 (Negative Value)	-118,787	-118,787		
4 Planned Welsh Government Funding (Non Covid-19) (Positive Value)	16,501	0	16,501	16,501
5 Planned Welsh Government Funding for Covid-19 (Positive Value)	140,100	140,100		
6 Planned Provider Income (Positive Value)	5,075	0	5,075	5,075
7 RRL Profile - phasing only (In Year Effect / Column C must be nil)	0	0	0	0
8 Planned (Finalised) Savings Plan	12,338	6,844	5,494	5,847
9 Planned (Finalised) Net Income Generation	386	220	166	166
10 Planned Profit / (Loss) on Disposal of Assets	0	0	0	0
11 Planned Release of Uncommitted Contingencies & Reserves (Positive Value)	0	0		
12 Covid Expenditure Reductions	0	0		
13 Planning Assumptions still to be finalised at Month 1	3,275	0	3,275	5,938
14 Opening IMTP / Annual Operating Plan	0	28,329	-28,329	-25,313
15 Reversal of Planning Assumptions still to be finalised at Month 1	-3,275	0	-3,275	-5,938
16 Additional In Year & Movement from Planned Release of Previously Committed Contingencies & Reserves (Positive)	0	0		
17 Additional In Year & Movement from Planned Profit / (Loss) on Disposal of Assets	0	0		
18 Underachievement of Month 1 Finalised Income Generation Due to Covid-19 (Negative Value)	0	0		
19 Other Movement in Month 1 Planned & In Year Net Income Generation	65	9	56	67
20 Underachievement of Month 1 Finalised Savings Due to Covid-19 (Negative Value)	0	0		
21 Other Movement in Month 1 Planned Savings - (Underachievement) / Overachievement	17	17	0	-301
22 Additional In Year Identified Savings - Forecast	366	134	232	237
23 Variance to Planned RRL & Other Income	0	0		
24 Additional In Year & Movement in Planned Welsh Government Funding for Covid-19 (Positive Value - additional)	0	0		
25 Additional In Year & Movement in Planned Welsh Government Funding (Non Covid) (Positive Value - additional)	0	0		
26 Additional In Year & Movement Expenditure for Covid-19 (Positive Value - additional/Negative Value - reduction)	0	0		
27 In Year Expenditure Cost Reduction Due To Covid-19 (Positive Value)	5,105	5,105		
28 In Year Slippage on Investments/Repurposing of Developmental Initiatives Due To Covid-19 (Positive Value)	0	0		
29 In Year Accountancy Gains (Positive Value)	0	0	0	0
30 Net In Year Operational Variance to IMTP/AOP (material gross amounts to be listed separately)	0	0		
31 Actions to mitigate Savings Delivery & In Year Operational Pressures	0	0	0	5,935
32 In Year Operational Pressures in addition to Savings Delivery	-2,279	-2,279		
33	0	0		
34	0	0		
35	0	0		
36	0	0		
37	0	0		
38	0	0		
39	0	0		
40 Forecast Outturn (- Deficit / + Surplus)	0	31,315	-31,315	-25,313

	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	YTD	In Year Effect
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
1	-2,109	-2,109	-2,109	-2,109	-2,109	-2,109	-2,109	-2,109	-2,109	-2,109	-2,109	-2,109	-8,438	-25,313
2	-2,704	-2,704	-2,704	-2,704	-2,704	-2,704	-2,704	-2,704	-2,704	-2,704	-2,704	-2,704	-10,815	-33,575
3	-8,825	-7,835	-8,499	-8,180	-11,254	-10,726	-11,104	-10,966	-10,633	-10,494	-10,144	-10,125	-33,339	-118,787
4	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	5,500	16,501
5	8,825	11,387	10,276	9,956	13,030	12,502	12,880	12,743	12,409	12,270	11,920	11,901	40,444	140,100
6	423	423	423	423	423	423	423	423	423	423	423	423	1,692	5,075
7	464	390	-802	-561	-105	-132	-102	-91	-98	-87	0	1,134	-509	0
8	491	545	1,734	1,553	1,030	1,056	1,026	1,015	1,022	1,021	924	921	4,322	12,338
9	13	30	34	35	35	35	34	34	34	34	34	34	112	386
10													0	0
11													0	0
12													0	0
13	273	273	273	273	273	273	273	273	273	273	273	273	1,092	3,275
14	-1,775	1,775	0	60	-7	-7	-8	-8	-8	-8	-8	-8	60	0
15	-273	-273	-273	-273	-273	-273	-273	-273	-273	-273	-273	-273	-1,092	-3,275
16													0	0
17													0	0
18	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	0	0	6	14	6	6	6	6	6	6	6	6	20	65
20	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	0	0	0	4	2	2	2	2	2	2	2	2	4	17
22	0	0	45	141	23	22	22	22	22	22	23	25	186	366
23													0	0
24	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	661	516	970	415	498	387	264	264	365	255	255	255	2,561	5,105
28	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30													0	0
31	0												0	0
32	-542	-525	-188	-226	-509	-137	-12	-12	-113	-3	-4	-7	-1,481	-2,279
33													0	0
34													0	0
35													0	0
36													0	0
37													0	0
38													0	0
39													0	0
40	-1,929	1,493	559	136	-260	0	0	0	0	0	0	0	260	0

Emmerson, Paul
08/24/2021 09:47:09

Cardiff & Vale ULHB

Period : Jul 21

This Table is currently showing 1 errors

Table B3 - COVID-19 Analysis

A - Additional Expenditure

	1	2	3	4	5	6	7	8	9	10	11	12		
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total YTD	Forecast year-end position
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
A1	Enter as positive values													
1	Testing (Additional costs due to C19) enter as positive values - actual/forecast													
2	Provider Pay (Establishment, Temp & Agency)													
3	Administrative, Clerical & Board Members	92	74	87	87	106	106	106	106	106	106	106	341	1,186
4	Medical & Dental	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Nursing & Midwifery Registered	102	83	122	99	128	128	128	128	128	128	128	406	1,428
6	Prof Scientific & Technical	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Additional Clinical Services	30	17	18	13	27	27	27	27	27	27	27	78	295
8	Allied Health Professionals	10	1	6	16	7	7	7	7	7	7	7	33	89
9	Healthcare Scientists	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Estates & Ancillary	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Students	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Sub total Testing Provider Pay	235	175	233	215	268	268	268	268	268	268	268	858	2,999
13	Primary Care Contractor (excluding drugs)	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Primary Care - Drugs	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Secondary Care - Drugs	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Provider - Non Pay (Clinical & General Supplies, Rent, Rates, Equipment etc) Exclude PPE - see A7	8	8	132	68	64	64	64	64	64	64	64	216	730
17	Healthcare Services Provided by Other NHS Bodies	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Non Healthcare Services Provided by Other NHS Bodies	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Continuing Care and Funded Nursing Care	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Other Private & Voluntary Sector	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Joint Financing and Other (includes Local Authority)	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Other (only use with WG agreement & state SoCNE/I line ref)	0	0	0	0	0	0	0	0	0	0	0	0	0
23		0	0	0	0	0	0	0	0	0	0	0	0	0
24		0	0	0	0	0	0	0	0	0	0	0	0	0
25		0	0	0	0	0	0	0	0	0	0	0	0	0
26	Sub total Testing Non Pay	8	8	132	68	64	64	64	64	64	64	64	216	730
27	TOTAL TESTING EXPENDITURE	243	183	364	283	332	332	332	332	332	332	332	1,074	3,729
28	PLANNED TESTING EXPENDITURE (In Opening Plan)	243	183	364	283	332	332	332	332	332	332	332	1,074	3,729
29	MOVEMENT FROM OPENING PLANNED TESTING EXPENDITURE	0	0	0	0	0	0	0	0	0	0	0	0	0
A2	Tracing (Additional costs due to C19) enter as positive values - actual/forecast													
30	Provider Pay (Establishment, Temp & Agency)													
31	Administrative, Clerical & Board Members	0	0	0	0	0	0	0	0	0	0	0	0	0
32	Medical & Dental	0	0	0	0	0	0	0	0	0	0	0	0	0
33	Nursing & Midwifery Registered	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Prof Scientific & Technical	0	0	0	0	0	0	0	0	0	0	0	0	0
35	Additional Clinical Services	0	0	0	0	0	0	0	0	0	0	0	0	0
36	Allied Health Professionals	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Healthcare Scientists	0	0	0	0	0	0	0	0	0	0	0	0	0
38	Estates & Ancillary	0	0	0	0	0	0	0	0	0	0	0	0	0
39	Students	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Sub total Tracing Provider Pay	0	0	0	0	0	0	0	0	0	0	0	0	0
41	Primary Care Contractor (excluding drugs)	0	0	0	0	0	0	0	0	0	0	0	0	0
42	Primary Care - Drugs	0	0	0	0	0	0	0	0	0	0	0	0	0
43	Secondary Care - Drugs	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Provider - Non Pay (Clinical & General Supplies, Rent, Rates, Equipment etc) Exclude PPE - see A7	0	0	0	0	0	0	0	0	0	0	0	0	0
45	Healthcare Services Provided by Other NHS Bodies	0	0	0	0	0	0	0	0	0	0	0	0	0
46	Non Healthcare Services Provided by Other NHS Bodies	0	0	0	0	0	0	0	0	0	0	0	0	0
47	Continuing Care and Funded Nursing Care	0	0	0	0	0	0	0	0	0	0	0	0	0
48	Other Private & Voluntary Sector	0	0	0	0	0	0	0	0	0	0	0	0	0
49	Joint Financing and Other (includes Local Authority)	1,016	956	946	998	1,696	1,696	1,696	1,696	1,696	1,696	1,696	3,916	17,484
50	Other (only use with WG agreement & state SoCNE/I line ref)	0	0	0	0	0	0	0	0	0	0	0	0	0
51		0	0	0	0	0	0	0	0	0	0	0	0	0
52		0	0	0	0	0	0	0	0	0	0	0	0	0
53		0	0	0	0	0	0	0	0	0	0	0	0	0
54	Sub total Tracing Non Pay	1,016	956	946	998	1,696	1,696	1,696	1,696	1,696	1,696	1,696	3,916	17,484
55	TOTAL TRACING EXPENDITURE	1,016	956	946	998	1,696	1,696	1,696	1,696	1,696	1,696	1,696	3,916	17,484
56	PLANNED TRACING EXPENDITURE (In Opening Plan)	1,016	956	946	998	1,696	1,696	1,696	1,696	1,696	1,696	1,696	3,916	17,484
57	MOVEMENT FROM OPENING PLANNED TRACING EXPENDITURE	0	0	0	0	0	0	0	0	0	0	0	0	0

A3	Mass COVID-19 Vaccination (Additional costs due to C19) enter as positive values - actual/forecast														
58	Provider Pay (Establishment, Temp & Agency)														
59	Administrative, Clerical & Board Members	238	260	273	232	440	449	463	463	463	458	458	458	1,003	4,654
60	Medical & Dental	11	9	10	11	0	0	0	0	0	0	0	0	41	41
61	Nursing & Midwifery Registered	213	340	279	194	189	189	189	189	189	189	189	189	1,027	2,540
62	Prof Scientific & Technical	9	19	7	9	32	32	32	32	32	32	32	32	44	302
63	Additional Clinical Services	242	293	227	225	332	332	332	332	332	332	332	332	987	3,646
64	Allied Health Professionals	0	0	1	3	0	0	0	0	0	0	0	0	4	4
65	Healthcare Scientists	7	2	4	1	0	0	0	0	0	0	0	0	15	15
66	Estates & Ancillary	42	31	26	25	47	47	47	47	47	47	47	47	123	497
67	Students	0	0	0	0	0	0	0	0	0	0	0	0	0	0
68	Sub total Mass COVID-19 Vaccination Provider Pay	763	955	827	699	1,041	1,050	1,063	1,063	1,063	1,058	1,058	1,058	3,243	11,698
69	Primary Care Contractor (excluding drugs)	391	123	69	0	0	0	0	0	0	0	0	0	584	584
70	Primary Care - Drugs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
71	Secondary Care - Drugs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
72	Provider - Non Pay (Clinical & General Supplies, Rent, Rates, Equipment etc) Exclude PPE - see A7	120	177	250	343	688	150	152	133	133	115	81	81	890	2,423
73	Healthcare Services Provided by Other NHS Bodies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
74	Non Healthcare Services Provided by Other NHS Bodies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
75	Continuing Care and Funded Nursing Care	0	0	0	0	0	0	0	0	0	0	0	0	0	0
76	Other Private & Voluntary Sector	306	88	170	163	209	219	216	171	131	131	131	131	728	2,068
77	Joint Financing and Other (includes Local Authority)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
78	Other (only use with WG agreement & state SoCNE/I line ref)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
79		0	0	0	0	0	0	0	0	0	0	0	0	0	0
80		0	0	0	0	0	0	0	0	0	0	0	0	0	0
81		0	0	0	0	0	0	0	0	0	0	0	0	0	0
82	Sub total Mass COVID-19 Vaccination Non Pay	817	389	490	507	898	369	367	303	264	247	212	212	2,202	5,075
83	TOTAL MASS COVID-19 VACC EXPENDITURE	1,580	1,344	1,317	1,205	1,938	1,419	1,431	1,366	1,327	1,305	1,270	1,270	5,446	16,773
84	PLANNED MASS COVID-19 VACC EXPENDITURE (In Opening Plan)	1,580	1,344	1,317	1,205	1,938	1,419	1,431	1,366	1,327	1,305	1,270	1,270	5,446	16,773
85	MOVEMENT FROM OPENING PLANNED MASS COVID-19 VACC EXPENDITURE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
A4	Extended Flu Vaccination (Additional costs due to C19) enter as positive values - actual/forecast														
86	Provider Pay (Establishment, Temp & Agency)														
87	Administrative, Clerical & Board Members	0	0	0	0	0	0	0	0	0	0	0	0	0	0
88	Medical & Dental	0	0	0	0	0	0	0	0	0	0	0	0	0	0
89	Nursing & Midwifery Registered	0	0	0	0	0	0	0	0	0	0	0	0	0	0
90	Prof Scientific & Technical	0	0	0	0	0	0	0	0	0	0	0	0	0	0
91	Additional Clinical Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92	Allied Health Professionals	0	0	0	0	0	0	0	0	0	0	0	0	0	0
93	Healthcare Scientists	0	0	0	0	0	0	0	0	0	0	0	0	0	0
94	Estates & Ancillary	0	0	0	0	0	0	0	0	0	0	0	0	0	0
95	Students	0	0	0	0	0	0	0	0	0	0	0	0	0	0
96	Sub total Extended Flu Vaccination Provider Pay	0	0	0	0	0	0	0	0	0	0	0	0	0	0
97	Primary Care Contractor (excluding drugs)	0	0	0	0	0	91	583	496	165	98	84	21	0	1,536
98	Primary Care - Drugs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99	Secondary Care - Drugs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100	Provider - Non Pay (Clinical & General Supplies, Rent, Rates, Equipment etc) Exclude PPE - see A7	0	0	0	0	0	0	0	0	0	0	0	0	0	0
101	Healthcare Services Provided by Other NHS Bodies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
102	Non Healthcare Services Provided by Other NHS Bodies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
103	Continuing Care and Funded Nursing Care	0	0	0	0	0	0	0	0	0	0	0	0	0	0
104	Other Private & Voluntary Sector	0	0	0	0	0	0	0	0	0	0	0	0	0	0
105	Joint Financing and Other (includes Local Authority)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
106	Other (only use with WG agreement & state SoCNE/I line ref)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
107		0	0	0	0	0	0	0	0	0	0	0	0	0	0
108		0	0	0	0	0	0	0	0	0	0	0	0	0	0
109		0	0	0	0	0	0	0	0	0	0	0	0	0	0
110	Sub total Extended Flu Vaccination Non Pay	0	0	0	0	0	91	583	496	165	98	84	21	0	1,536
111	TOTAL EXTENDED FLU VACC EXPENDITURE	0	0	0	0	0	91	583	496	165	98	84	21	0	1,536
112	PLANNED EXTENDED FLU VACC EXPENDITURE (In Opening Plan)	0	0	0	0	0	91	583	496	165	98	84	21	0	1,536
113	MOVEMENT FROM OPENING PLANNED EXTENDED FLU VACC EXPENDITURE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
A5	Field Hospital / Surge (Additional costs due to C19) enter as positive value - actual/forecast														
114	Provider Pay (Establishment, Temp & Agency)														
115	Administrative, Clerical & Board Members	0	11	3	7	7	7	7	7	7	7	7	7	21	77
116	Medical & Dental	0	0	39	34	34	34	34	34	34	34	34	34	73	347
117	Nursing & Midwifery Registered	0	245	141	128	133	133	133	133	133	133	133	133	515	1,578
118	Prof Scientific & Technical	0	0	0	0	0	0	0	0	0	0	0	0	0	0
119	Additional Clinical Services	0	219	117	94	90	88	88	88	88	88	88	88	431	1,140
120	Allied Health Professionals	0	0	0	0	0	0	0	0	0	0	0	0	0	0
121	Healthcare Scientists	0	0	0	0	0	0	0	0	0	0	0	0	0	0
122	Estates & Ancillary	0	37	80	35	35	44	35	35	45	36	35	44	151	460
123	Students	0	0	0	0	0	0	0	0	0	0	0	0	0	0
124	Sub total Field Hospital / Surge Provider Pay	0	511	381	298	299	307	298	298	308	298	298	306	1,190	3,601
125	Primary Care Contractor (excluding drugs)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
126	Primary Care - Drugs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
127	Secondary Care - Drugs	0	13	5	5	5	5	5	5	5	5	5	5	24	68
128	Provider - Non Pay (Clinical & General Supplies, Rent, Rates, Equipment etc) Exclude PPE - see A7	0	131	35	44	52	53	56	57	60	60	36	36	211	621
129	Provider - Non Pay (Decommissioning Costs)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
130	Healthcare Services Provided by Other NHS Bodies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
131	Non Healthcare Services Provided by Other NHS Bodies	0	0	0	0	0	0	0	0	0	0	0	0	0	0

132	Continuing Care and Funded Nursing Care	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
133	Other Private & Voluntary Sector	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
134	Joint Financing and Other (includes Local Authority)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
135	Joint Financing and Other - (Compensation for Consequential Losses)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
136	Other (only use with WG agreement & state SoCNE/I line ref)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
137		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
138		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
139		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
140	Sub total Field Hospital / Surge Non Pay	0	144	41	50	57	59	62	62	65	66	41	42	235	689		
141	TOTAL FIELD HOSPITAL / SURGE EXPENDITURE	0	656	421	348	357	365	359	360	373	364	339	348	1,425	4,290		
142	PLANNED FIELD HOSPITAL / SURGE EXPENDITURE (In Opening Plan)	0	656	421	348	357	365	359	360	373	364	339	348	1,425	4,290		
143	MOVEMENT FROM OPENING PLANNED FIELD HOSPITAL / SURGE EXPENDITURE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
A6	Cleaning Standards (Additional costs due to C19) enter as positive value - actual/forecast																
144	Provider Pay (Establishment, Temp & Agency)																
145	Administrative, Clerical & Board Members	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
146	Medical & Dental	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
147	Nursing & Midwifery Registered	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
148	Prof Scientific & Technical	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
149	Additional Clinical Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
150	Allied Health Professionals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
151	Healthcare Scientists	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
152	Estates & Ancillary	155	(48)	83	51	366	372	372	372	372	372	372	372	241	3,211		
153	Students	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
154	Sub total Cleaning Standards Provider Pay	155	(48)	83	51	366	372	372	372	372	372	372	372	241	3,211		
155	Primary Care Contractor (excluding drugs)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
156	Primary Care - Drugs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
157	Secondary Care - Drugs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
158	Provider - Non Pay (Clinical & General Supplies, Rent, Rates, Equipment etc) Exclude PPE - see A7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
159	Healthcare Services Provided by Other NHS Bodies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
160	Non Healthcare Services Provided by Other NHS Bodies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
161	Continuing Care and Funded Nursing Care	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
162	Other Private & Voluntary Sector	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
163	Joint Financing and Other (includes Local Authority)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
164	Other (only use with WG agreement & state SoCNE/I line ref)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
165		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
166		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
167		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
168	Sub total Cleaning Standards Non Pay	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
169	TOTAL CLEANING STANDARDS EXPENDITURE	155	(48)	83	51	366	372	372	372	372	372	372	372	241	3,211		
170	PLANNED CLEANING STANDARDS EXPENDITURE (In Opening Plan)	155	(48)	83	51	366	372	372	372	372	372	372	372	241	3,211		
171	MOVEMENT FROM OPENING PLANNED CLEANING STANDARDS EXPENDITURE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Emmerson, Paul
08/24/2021 09:47:09

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

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

C - In Year Operational Expenditure Cost Reduction Due To C19

	1	2	3	4	5	6	7	8	9	10	11	12		
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total YTD	Forecast year-end position
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Enter as Negative values														
218 Expenditure Reductions (due to C19) - Actual/Forecast														
219 Reduction of non pay costs due to reduced elective activity	(234)	(284)	(234)	(611)	(221)	(121)	(111)	(111)	(211)	(101)	(101)	(101)	(1,363)	(2,441)
220 Reduction of outsourcing costs due to reduced planned activity	0	0	(481)	481	0	0	0	0	0	0	0	0	0	0
221 WHSSC C-19 Slippage (as advised by WHSSC)	(31)	(29)	(37)	111	(14)	(13)	0	0	0	0	0	0	14	(13)
222 Other (please specify): Bed closures due to social distancing	(134)	(144)	(100)	(198)	(110)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(576)	(1,386)
223 Cross-border Non-Contracted Activity (NCA)	(262)	(59)	(118)	(198)	(153)	(153)	(53)	(53)	(54)	(54)	(54)	(54)	(636)	(1,265)
224	0	0	0	0	0	0	0	0	0	0	0	0	0	0
225	0	0	0	0	0	0	0	0	0	0	0	0	0	0
226	0	0	0	0	0	0	0	0	0	0	0	0	0	0
227	0	0	0	0	0	0	0	0	0	0	0	0	0	0
228 TOTAL EXPENDITURE REDUCTION	(661)	(516)	(970)	(415)	(498)	(387)	(264)	(264)	(365)	(255)	(255)	(255)	(2,561)	(5,105)

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

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

	1	2	3	4	5	6	7	8	9	10	11	12		
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total YTD	Forecast year-end position
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Enter as Negative values														
229 Slippage on Planned Investments/Repurposing of Developmental Initiatives (due to C19) - Actual/Forecast														
230	0	0	0	0	0	0	0	0	0	0	0	0	0	0
231	0	0	0	0	0	0	0	0	0	0	0	0	0	0
232	0	0	0	0	0	0	0	0	0	0	0	0	0	0
233	0	0	0	0	0	0	0	0	0	0	0	0	0	0
234	0	0	0	0	0	0	0	0	0	0	0	0	0	0
235	0	0	0	0	0	0	0	0	0	0	0	0	0	0
236	0	0	0	0	0	0	0	0	0	0	0	0	0	0
237	0	0	0	0	0	0	0	0	0	0	0	0	0	0
238	0	0	0	0	0	0	0	0	0	0	0	0	0	0
239 TOTAL RELEASE/REPURPOSING OF PLANNED INVESTMENTS/DEVELOPMENT INITIATIVES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
240 ACTUAL / FORECAST - EXPENDITURE IMPACT DUE TO COVID-19	8,164	7,319	7,530	7,765	10,756	10,339	10,840	10,702	10,268	10,239	9,889	9,870	30,778	113,682

E - Additional Welsh Government Funding for C19

	1	2	3	4	5	6	7	8	9	10	11	12		
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total YTD	Forecast year-end position
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Enter as Positive values														
241 PLANNED WG FUNDING FOR COVID-19	8,825	11,387	10,276	9,956	13,030	12,502	12,880	12,743	12,409	12,270	11,920	11,901	40,444	140,100
242 MOVEMENTS FROM OPENING PLANNED WG FUNDING FOR COVID-19	0	0	0	0	0	0	0	0	0	0	0	0	0	0
243 TOTAL ACTUAL / FORECAST WG FUNDING FOR COVID-19	8,825	11,387	10,276	9,956	13,030	12,502	12,880	12,743	12,409	12,270	11,920	11,901	40,444	140,100
244 ACTUAL / FORECAST NET IMPACT ON OVERALL FINANCIAL POSITION DUE TO COVID-19	661	4,068	2,746	2,191	2,274	2,163	2,040	2,040	2,141	2,031	2,031	2,031	9,666	26,418

Emmerson, Paul
08/24/2021 09:47:09

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

This Table is currently showing 0 errors

			1	2	3	4	5	6	7	8	9	10	11	12	Total YTD	Full-year forecast	YTD as %age of FY	Assessment		Full In-Year forecast		Full-Year Effect of Recurring Savings £'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			YTD variance as %age of YTD	Green £'000	Amber £'000	non recurring £'000	recurring £'000	
1	CHC and Funded Nursing Care	Budget/Plan	8	8	21	21	21	21	21	21	21	21	21	21	59	227		227	0			
2		Actual/F'cast	8	8	21	21	21	21	21	21	21	21	21	21	59	227	25.87%	227	0	127	100	100
3		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0	0			
4	Commissioned Services	Budget/Plan	0	0	80	0	0	0	0	0	0	0	0	0	80	80		80	0			
5		Actual/F'cast	0	0	80	0	0	0	0	0	0	0	0	0	80	80	100.00%	80	0	80	0	0
6		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00%	0	0			
7	Medicines Management (Primary & Secondary Care)	Budget/Plan	14	16	17	19	19	19	34	34	34	34	34	34	67	310		220	90			
8		Actual/F'cast	14	16	17	36	26	26	41	41	41	41	41	44	84	385	21.75%	295	90	40	345	345
9		Variance	0	0	0	17	7	7	7	7	7	7	7	9	17	75	25.79%	75	0			
10	Non Pay	Budget/Plan	313	342	1,372	1,307	842	879	843	832	839	839	742	739	3,334	9,888		9,570	318			
11		Actual/F'cast	313	342	1,417	1,398	853	890	854	843	850	850	753	750	3,470	10,113	34.31%	9,795	318	5,365	4,748	4,801
12		Variance	0	0	45	91	11	11	11	11	11	11	11	11	136	225	4.08%	225	0			
13	Pay	Budget/Plan	155	179	243	205	148	137	128	128	128	127	127	127	783	1,833		1,833	0			
14		Actual/F'cast	155	179	243	242	155	143	134	134	134	132	133	133	819	1,917	42.75%	1,917	0	1,383	534	537
15		Variance	0	0	0	37	7	5	5	5	5	5	6	6	37	84	4.73%	84	0			
16	Primary Care	Budget/Plan	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
17		Actual/F'cast	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0
18		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
19	Total	Budget/Plan	491	545	1,734	1,553	1,030	1,056	1,026	1,015	1,022	1,021	924	921	4,322	12,338		11,931	408			
20		Actual/F'cast	491	545	1,779	1,698	1,055	1,080	1,050	1,038	1,046	1,045	949	948	4,512	12,721	35.47%	12,314	408	6,995	5,727	5,783
21		Variance	0	0	45	145	25	23	23	23	23	23	23	24	27	190	383	4.40%	383	0		
22	Variance in month		0.00%	0.00%	2.60%	9.34%	2.42%	2.22%	2.28%	2.31%	2.29%	2.29%	2.63%	2.92%								
23	In month achievement against FY forecast		3.86%	4.28%	13.98%	13.34%	8.29%	8.49%	8.25%	8.16%	8.22%	8.21%	7.46%	7.45%								

Emmerson, Paul
08/24/2021 09:47:09

Table C1- Savings Schemes Pay Analysis

1	Month		1	2	3	4	5	6	7	8	9	10	11	12	Total YTD	Full-year forecast	YTD as %age of FY	Assessment		Full In-Year forecast		Full-Year Effect of Recurring Savings £'000
			Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar			YTD variance as %age of YTD Budget/Plan	Green	Amber	non recurring	recurring	
			£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000			£'000	£'000	£'000	£'000	£'000	
1	Changes in Staffing Establishment	Budget/Plan	107	113	125	63	58	58	58	58	58	58	58	58	408	870		870	0			
2		Actual/F'cast	107	113	125	67	60	60	60	60	60	60	60	60	411	887	46.34%	887	0	662	226	229
3		Variance	0	0	0	3	2	2	2	2	2	2	2	2	3	17	0.83%	17	0			
4	Variable Pay	Budget/Plan	29	44	67	100	48	37	35	35	35	35	35	35	239	534		534	0			
5		Actual/F'cast	29	44	67	124	51	39	37	37	37	36	37	37	263	575	45.73%	575	0	352	223	223
6		Variance	0	0	0	24	3	2	2	2	2	2	3	3	24	41	10.03%	41	0			
7	Locum	Budget/Plan	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
8		Actual/F'cast	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0
9		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
10	Agency / Locum paid at a premium	Budget/Plan	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
11		Actual/F'cast	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0
12		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
13	Changes in Bank Staff	Budget/Plan	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
14		Actual/F'cast	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0
15		Variance	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0			
16	Other (Please Specify)	Budget/Plan	19	23	52	42	42	42	35	35	35	34	34	34	136	428		428	0			
17		Actual/F'cast	19	23	52	52	44	44	37	37	37	37	37	37	145	455	31.97%	455	0	369	85	85
18		Variance	0	0	0	10	2	2	2	2	2	2	2	2	10	27	7.09%	27	0			
19	Total	Budget/Plan	155	179	243	205	148	137	128	128	128	127	127	127	783	1,833		1,833	0			
20		Actual/F'cast	155	179	243	242	155	143	134	134	134	132	133	133	819	1,917	42.75%	1,917	0	1,383	534	537
21		Variance	0	0	0	37	7	5	5	5	5	5	6	6	37	84	4.73%	84	0			

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

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

[illegible]

Carroll & International Services, 1000112	01/0010	Children's Welfare Plan
Carroll & International Services, 1000112	01/0017	Referral Stage
Carroll & International Services, 1000112	01/0018	RF - Response Given
Carroll & International Services, 1000112	01/0019	RF - Verbal Abuse
Carroll & International Services, 1000112	01/0020	RF - Carcinoma and Such
Carroll & International Services, 1000112	01/0021	Referral - Information Provided
Carroll & International Services, 1000112	01/0022	Ref - Case, Open, 10/07

Emmerson, Paul
08/24/2021 09:47:09

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

Table F - Statement of Financial Position For Monthly Period

	Opening Balance Beginning of Apr 21	Closing Balance End of Jul 21	Forecast Closing Balance End of Mar 22
Non-Current Assets	£'000	£'000	£'000
1 Property, plant and equipment	742,355	756,231	742,500
2 Intangible assets	2,238	1,885	2,053
3 Trade and other receivables	6,649	21,798	6,649
4 Other financial assets			
5 Non-Current Assets sub total	751,242	779,914	751,202
Current Assets			
6 Inventories	16,684	17,184	16,684
7 Trade and other receivables	190,014	191,782	190,014
8 Other financial assets			
9 Cash and cash equivalents	3,637	4,930	566
10 Non-current assets classified as held for sale			
11 Current Assets sub total	210,335	213,896	207,264
12 TOTAL ASSETS	961,577	993,810	958,466
Current Liabilities			
13 Trade and other payables	219,106	172,873	219,106
14 Borrowings (Trust Only)			
15 Other financial liabilities			
16 Provisions	133,674	135,923	128,537
17 Current Liabilities sub total	352,780	308,796	347,643
18 NET ASSETS LESS CURRENT LIABILITIES	608,797	685,014	610,823
Non-Current Liabilities			
19 Trade and other payables	8,126	8,038	8,126
20 Borrowings (Trust Only)			
21 Other financial liabilities			
22 Provisions	10,514	18,905	18,905
23 Non-Current Liabilities sub total	18,640	26,943	27,031
24 TOTAL ASSETS EMPLOYED	590,157	658,071	583,792
FINANCED BY: Taxpayers' Equity			
25 General Fund	479,113	525,454	451,175
26 Revaluation Reserve	111,044	132,617	132,617
27 PDC (Trust only)			
28 Retained earnings (Trust Only)			
29 Other reserve			
30 Total Taxpayers' Equity	590,157	658,071	583,792

	Opening Balance Beginning of Apr 21	Closing Balance End of Jul 21	Closing Balance End of Mar 22
EXPLANATION OF ALL PROVISIONS			
31 Clinical Negligence	125,293	137,874	129,899
32 Personal & Permanent Injury	5,635	5,286	5,611
33 Defence Fees	2,190	822	819
34 Pensions relating to former staff	1,040	971	1,006
35 Continuing Healthcare Claims	71	54	71
36 Holiday pay on voluntary Overtime provision & provision re time off in lieu	1,668	1,668	1,668
37 CRC Provision, Cardiff University Energy & Lease Dilapidations provisions	2,701	2,701	2,701
38 Employment Tribunals & HSE Provisions	746	746	746
39 VAT & PAYE Provisions	4,844	4,705	4,921
40 Total Provisions	144,188	154,827	147,442

ANALYSIS OF WELSH NHS RECEIVABLES (current month)

41 Welsh NHS Receivables Aged 0 - 10 weeks
42 Welsh NHS Receivables Aged 11 - 16 weeks
43 Welsh NHS Receivables Aged 17 weeks and over

£'000
3,122
109
1

ANALYSIS OF TRADE & OTHER PAYABLES (opening, current & closing)

	£'000	£'000	£'000
44 Capital	22,153	8,532	22,153
45 Revenue	205,079	172,379	205,079

ANALYSIS OF CASH (opening, current & closing)

	£'000	£'000	£'000
46 Capital	3,004	(2,353)	(1,480)
47 Revenue	633	7,283	2,046