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Bwrdd Iechyd Prifysgol
Bae Abertawe
Swansea Bay University
Health Board



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|--|--|-------------------------------------|--------------------------|
| Meeting Date | 09 July 2020 | Agenda Item | 6.1 |
| Report Title | Revenue impact of COVID19 in 2020-21, our financial management arrangements and decision log | | |
| Report Author | Geraint Norman, Head of Strategic Financial Planning | | |
| Report Sponsor | Darren Griffiths, Director of Finance (interim) | | |
| Presented by | Darren Griffiths, Director of Finance (interim) | | |
| Freedom of Information | Open | | |
| Purpose of the Report | <p>This report sets out the revenue impact of COVID19 on our 2020-21 revenue position and the decisions the Health Board made to respond to COVID-19.</p> <p>It also sets out the changes we have made to our financial management arrangements.</p> | | |
| Key Issues | <p>The report sets out that the Health Board forecast cost assessment in Month 2 shows an anticipated additional impact of COVID-19 of £116m in 2020/21 – although this forecast subject to routine review as planning assumptions change as part of the Health Board’s COVID-19 response.</p> <p>The report also sets out our governance and financial management arrangements during the pandemic and how this have been adapted.</p> <p>Further work is required to refine our financial forecast and also ensure that all COVID19 decisions are correctly recorded and approved.</p> | | |
| Specific Action Required (please choose one only) | Information | Discussion | Assurance |
| | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| Recommendations | Members are asked to consider the report. | | |

REVENUE IMPACT OF COVID19 IN 2020-21 AND OUR FINANCIAL MANAGEMENT ARRANGEMENTS

1. INTRODUCTION

This report sets out the revenue impact of COVID19 on our 2020-21 revenue position and the decisions the Health Board made to respond to COVID-19. Future iterations of this report will update the revenue position and also update the Audit Committee on the capital position.

2. BACKGROUND

COVID-19 has presented a significant challenge to the Health Board. Throughout the pandemic we have ensured that robust financial management has been achieved.

At the highest level of the organisation we have ensured that the Board, Committees and Executives receive suitable financial and non-financial information for decision making. We have rationalised the Board and committee structure and agendas – alongside these a number of meetings have been successfully undertaken virtually. These arrangements remain under review as the Health Board continues to consider its appropriate service response to COVID-19, along with the developing work around the reset and recover of essential services.

COVID-19 issues have been managed by the Executives through the Gold command. The COVID-19 Coordination centre (CCC) was established to deal with more operational issues alongside the Silver commands in the delivery units.

We have reviewed our standing orders and standing financial instructions. This includes our delegated financial limits. No changes were made as it was decided that the arrangements and limits were adequate to support good governance without presenting a possible barrier to the swift decision making necessary to flex services to respond to the pandemic. A small number of additional COVID-19 cost centres and expenditure codes have been established to support accurate financial reporting.

2020/21 budgets were issued to the Health Board's Delivery Units and Corporate Directorates in April 2020 and month end closure processes have reported our income, expenditure, capital and cash flow position to the Health Board and also Welsh Government through the monitoring returns.

COVID-19 expenditure decisions

We have ensured that COVID19 decisions logs have been maintained across the Delivery Units and Corporate Directorates. Significant decisions have been formally documented and approved.

We have ensured that authorisation and procurement limits continue to be enforced and that financial procedures have been complied with. The cost of COVID-19 in 2019/20 was some £0.7m. In 2020/21, at month 2 we were anticipating net additional expenditure of some £116m, although this remains a flexible figure as the planning assumptions to respond to COVID-19 change as the understanding of the required

service response develops locally and nationally. The detail is set out in **Appendix 1** although this forecast remains very fluid as assumptions are frequently changing.

| 2020/21 Expenditure/Savings areas | £m | Commentary |
|--|--------------|--|
| Pay | 40.8 | Additional staff including returners, students overtime, bank and agency and temporary staff |
| Non-pay | 72.9 | Field hospital set up, decommissioning costs, lost income, drugs, PPE, testing, consumables, estates, facilities etc |
| Non-delivery of planned savings | 17.6 | Original 2020-21 savings plan £23m, reduced to £5m |
| Savings on planned activity | (12.6) | Reduced non-pay expenditure, drugs and variable pay. |
| Savings on planned investments | (2.6) | Planned investment decisions delayed. |
| Net additional cost of COVID19 | 116.1 | |

The key areas of forecast spend in 2020/21 (all areas over £1m) are set out in the following table.

| Expenditure/Income area | £m | Comments |
|---|-----------|---|
| Field hospitals (including pay and decommissioning costs of some £3m) | 66.9 | Expenditure on our Field Hospitals was approved by the Board in April 2020. This cost is likely to reduce significantly in future months as demand for the field hospitals has been lower than originally estimated. |
| Pay (excluding field hospitals and testing) | 19.9 | Departments and Delivery Units have incurred additional COVID-19 pay costs through additional staff, bank and agency use and overtime. Pay costs have been authorised through our 'business as usual' processes with flags attached to anything COVID-19 related. |
| Lost income | 3.8 | Estimate of lost income through SLAs and other income sources. Work is planned to assess whether any of this income can be recovered. |
| Drugs | 3.8 | Additional cost estimate for drugs expenditure. Again this expenditure has been authorised using our business as usual processes. |
| COVID-19 testing | 3.5 | Estimate of expenditure to support the testing at Margam and the Liberty Stadium along with other testing including Track & Trace. This estimate is likely to reduce as testing activity is consolidated. The model |

| Expenditure/Income area | £m | Comments |
|---|--------------|--|
| | | has been developed and assured by the Test, Trace, Protect silver cell. |
| PPE | 3.5 | There is a national procurement and distribution process for PPE resulting in most PPE being provided to Health Boards free of charge. However due to fragilities in the PPE supply chain early in the pandemic and some service specific PPE requirements, some expenditure has been directly procured. This has been managed through the PPE cell. |
| Mortuary/Funeral Expenses | 2.2 | Additional capacity introduced to cope with the forecast increase in COVID-19 deaths. The first phase of this expenditure was approved by Executives and has recently been reviewed and reduced in light of changed assumptions through Senior Leadership Team. |
| Accommodation Costs | 1.9 | Hotel costs for staff who are shielding or working in COVID-19 areas. This expenditure has allowed a number of staff to remain in work. Demand is reducing for hotel accommodation and it is likely that the cost estimate will reduce significantly. This expenditure was recommended by the Workforce Cell and approved by Executives. |
| Transportation | 1.3 | Additional costs across the delivery units relating to patient and non-patient COVID-19 activity. This expenditure has been approved across the delivery units. |
| Laundry Costs | 1.2 | Additional laundry costs due to COVID-19. This expenditure has been approved across the delivery units. |
| Equipment costs | 1.1 | Additional equipment costs to COVID-19. This expenditure has been approved across the delivery units. |
| Cleaning Costs | 1.1 | Additional cleaning costs due to COVID-19. This expenditure has been approved across the delivery units. |
| Decommissioning Costs | 1.0 | This is a cost estimate of the decommissioning of internal surge capacity. |
| Other Non-pay Costs | 2.5 | This includes such things as clinical consumables, primary care costs, IT costs. |
| Total Additional COVID expenditure | 113.7 | |

Departments and Delivery Units have been maintaining detailed COVID-19 decision logs. These are currently being reviewed and consolidated as they contain a considerable amount of operational detail. An analysis of the decision logs across the Health Board can be brought to the next Audit Committee meeting, should the Committee wish to scrutinise the detailed content therein.

Non-pay procurement and prepayments

The Health Board has clear procedures in place to deal with Single Tender Actions (STAs), Single Quote Actions (SQAs) and Prepayments and these have not changed under COVID19. The table below sets out the requirements and the COVID-19 related items to date.

| Requirement | COVID19 items | Supporting documents |
|--|---|--|
| Single quotations shall be the exception. They shall only be called for when a single firm or contractor or a proprietary item or service of a special character is required and must be formally authorised by the Director of Finance/Director of Strategy/Chief Operating Officer. A detailed record shall be maintained by the LHB and reported to the Audit Committee. | £13,968 payment to Sky for public wifi access. |  Sky |
| Single tender action shall only be permitted when a single firm or contractor or a proprietary item or service of a special character is required and as set out in law. Single tender action shall only be employed following a formal submission and with the express written authority of the Chief Executive, or designated deputy having taken into consideration due regard of procurement requirements. Any requests sent directly to the Chief Executive or designated deputy without the involvement of NWSSP Procurement Services shall be returned unapproved. Only requests made via the NWSSP Head of Procurement will be considered for approval. A detailed record shall be maintained by the Chief Executive. All single tender action and extension of contracts must be reported to the Audit Committee. | £39,750 payment to the British Red Cross for the Wellbeing and Homesafe Service |  BRC |
| Prepayments should be avoided. Where it is require Executive Director and Director of Finance approval must be obtained. | None identified | |

The STA and SQA set out above will be submitted to the Audit Committee for approval alongside other STAs and SQAs. There are other STAs and SQAs relating to COVID19 which will require approval. No other areas of non-compliance with procurement processes have been identified at this stage.

A retrospective review of expenditure is now planned to ensure that procurement rules set out in the Standing Financial Instructions (e.g. STAs and SQAs) are identified and approved. This work will be completed by the end of August 2020 and reported to the next Audit Committee.

2020/21 Cost Improvement Plan (CIPs)

As set out in the table above, in April 2020 we reviewed the approved CIPs for 2020/21. As set out in the following table, this exercise resulted in a reduction in planned savings from £23m to £5m. This table reflects the current position as at the time of writing this report and remains under constant review. In Quarter 2 the KPMG pipeline of opportunities will be critically reviewed to assess whether any of the options set out in the document can be accelerated in light of the service changes and revised models of care developed in response to COVID-19.

| Cost Improvement Plan area | Original Savings Plan £m | Revised Savings Plan £m |
|--|--------------------------|-------------------------|
| Management of surge capacity back to core bed base | 4.00 | 0.00 |
| Procurement | 2.00 | 0.50 |
| Medicines Management | 2.00 | 1.00 |
| Theatre Improvement | 1.50 | 0.15 |
| Patient Flow | 1.50 | 0.15 |
| Outpatients Improvement | 1.50 | 0.15 |
| General Efficiencies | 1.00 | 0.26 |
| Non-clinical, non-pay | 1.00 | 0.25 |
| Endoscopy | 1.00 | 0.10 |
| Medical Staff Rostering/Job Planning | 0.50 | 0.00 |
| Maintenance contracts | 0.50 | 0.00 |
| CHC Commissioning Team Review & Scrutiny | 0.45 | 0.20 |
| Improve 1:1 Care | 0.40 | 0.00 |
| International Nurse Recruitment | 0.35 | 0.00 |
| Project Management | 0.33 | 0.17 |
| Increase use of long shifts | 0.30 | 0.07 |
| Enhanced support for staff on LTS | 0.30 | 0.00 |
| Nurse Bank Auto Enrolment & Recruitment | 0.30 | 0.00 |
| A&C Agency | 0.30 | 0.15 |
| Collaborative Bank | 0.25 | 0.00 |
| Other | 3.50 | 1.85 |
| Total | 23.00 | 5.00 |

Savings on planned activity and investments

COVID-19 has also created some savings where planned costs have not been incurred. Working with the Delivery Units we have identified some £12.6m of savings from not undertaking planned activity – this is mainly non-pay cost including drugs along with some variable pay costs. Similarly, not all of the investments we had planned will take place or will be delayed. We anticipate this will reduce planned expenditure by £2.6m in 2020/21.

Long Term Agreements and Service Level Agreements

LTAs for 2020/21 were agreed with other Health Boards, Trusts and WHSSC prior to 31st March 2020 in accordance with the timetable set by Welsh Government. The LTAs were approved by the Board and signed by the Director of Finance in compliance with SFIs and delegated limits. It is the same for the SLAs.

Welsh Directors of Finance considered the impact of the pandemic on funding flows and agreed a framework for the management of LTAs for Quarter 1 of 2020/21. Under the terms of this agreement most funding flows have been blocked on the basis of 2019/20 outturn (2020/21 plan for WHSSC commissioned services).

The Executive Board was appraised of the All Wales approach in a paper covering Financial Matters on 8th April 2020. The potential impact on the organisation is twofold:

- As a provider – Income streams are protected during a period when activity is restricted.
- As a commissioner the Board will not be recovering underperformance funding from other organisations.

We continue to monitor performance against provider LTAs as normal and is receiving commissioner information from other organisations. The impact is reported to the Executive Board.

A summary is being produced on a monthly basis to quantify the financial risk/benefit associated with the interim arrangements.

The All Wales arrangements will be subject to quarterly review and the Health Board will continue to monitor and report the risk associated with any change in the arrangements

For quarter 1 of 2020/21 the Health Board has been granted access to additional capacity in Sancta Maria. The commissioning of this capacity has been undertaken on an All Wales basis by the Welsh Health Specialised Services Committee (WHSSC) through negotiations with the Independent Hospitals Provider Network, the membership body representing the providers. The contract was formally completed by Cwm Taf Morgannwg Health Board as WHSSC's host authority. Welsh Government has met the costs of all Independent Provider Capacity in Quarter 1. The Health Board has not extended the capacity access agreement with Sancta Maria beyond Quarter 1. Discussions are ongoing to access capacity on an ad hoc basis beyond July but the contractual basis of these arrangements has not yet been confirmed; however this is likely to be a local agreement between the Health Board and any independent capacity provider as demands dictate.

Losses and Special Payments

At the time of writing no COVID-19 related losses or special payment have been identified. These will be monitored and reported to the Audit Committee in the usual way.

Charitable Funds

The Health Board has seen a reduction in use of its delegated charitable funds during COVID-19, but the processes are exactly the same as detailed in the Financial Control Procedure (FCP) and the approval process is still being strictly controlled.

For the monies received from the NHS Charities Together organisation we have set up a specific restricted fund in line with the guidance from NHS Charities Together as the usage of these monies is strictly controlled. There is a bidding process in place for access to this money, agreed with the Chair of the Charitable Funds Committee and managed by the Fundraising Manager and Board Secretary.

For the receipting of donations, the existing FCP remains extant but with a ban on hospital visiting for some time there has been very little in the way of donations receipted on hospital sites. We have ensured that people who wish to donate do so through our JustGiving page.

Our extant arrangements for gifts and hospitality remain in place to log gifts in kind which have come through the charity that we had received in response to COVID in line with our standards of behaviour policy. The DUs are accountable for the low level of PPE or food donations.

Audit

During the April and May 2020 period, the 2019/20 financial statements were drafted and audited. The Audit Wales ISA260 report did not identify any significant issues beyond the qualified regulatory report as the Health Board did not breakeven. Counter fraud, IA and EA risk assessments have been updated in light of COVID19. Internal Audit are currently undertaking an all-Wales review of governance arrangements during COVID19. The Health Board also anticipates external scrutiny of some form regarding the development of the field hospitals based on current conversations with Welsh Government.

3. GOVERNANCE AND RISK ISSUES

The nature of the COVID-19 pandemic has meant that we have had to adapt our governance and financial management arrangements. Flexibility has been required during the pandemic but we are now in a position to look back and review the decisions made - and ensure all decisions comply with our governance arrangements. The findings of this work will be reported to the next Audit Committee.

We will also assess whether our arrangements need to be updated in light of the lessons learnt from COVID-19.

4. FINANCIAL IMPLICATIONS

This report sets out the financial impact of COVID-19 to date. Future reports will set out the updated financial forecast.

The Health Board is currently in discussions with Welsh Government to agree additional funding in 2020/21. It is anticipated that these discussions will be fluid throughout the financial year. At the time of writing this report, the Health Board has received £26.8m in funding from Welsh Government, £20m for the first phase of field

hospital establishment and £6.8m for staff costs incurrent in quarter 1 on COVID19 response.

5. RECOMMENDATIONS

There are no recommendations arising from this report. The Audit Committee is invited to discuss the report and take relevant assurance.

| Governance and Assurance | | |
|--|---|-------------------------------------|
| Link to Enabling Objectives <i>(please choose)</i> | Supporting better health and wellbeing by actively promoting and empowering people to live well in resilient communities | |
| | Partnerships for Improving Health and Wellbeing | <input type="checkbox"/> |
| | Co-Production and Health Literacy | <input type="checkbox"/> |
| | Digitally Enabled Health and Wellbeing | <input type="checkbox"/> |
| | Deliver better care through excellent health and care services achieving the outcomes that matter most to people | |
| | Best Value Outcomes and High Quality Care | <input checked="" type="checkbox"/> |
| | Partnerships for Care | <input type="checkbox"/> |
| | Excellent Staff | <input type="checkbox"/> |
| | Digitally Enabled Care | <input type="checkbox"/> |
| | Outstanding Research, Innovation, Education and Learning | <input type="checkbox"/> |
| Health and Care Standards | | |
| <i>(please choose)</i> | Staying Healthy | <input type="checkbox"/> |
| | Safe Care | <input type="checkbox"/> |
| | Effective Care | <input type="checkbox"/> |
| | Dignified Care | <input type="checkbox"/> |
| | Timely Care | <input type="checkbox"/> |
| | Individual Care | <input type="checkbox"/> |
| | Staff and Resources | <input type="checkbox"/> |
| Quality, Safety and Patient Experience | | |
| This report sets out our governance and financial management arrangements. Quality, safety and patient experience are at the centre of these arrangements. | | |
| Financial Implications | | |
| This report sets out the forecast revenue implications of COVID19 in 2020-21. There are no new financial implications arising from this report. | | |
| Legal Implications (including equality and diversity assessment) | | |
| The Health Board has a legal duty to comply with its governance framework and its financial duties. The report sets out how these duties are being achieved. | | |
| Staffing Implications | | |
| Not directly applicable to this report. | | |

| | |
|---|--|
| Long Term Implications (including the impact of the Well-being of Future Generations (Wales) Act 2015) | |
|---|--|

| | |
|--|--|
| The Well-being of Future Generations (Wales) Act 2015 has been considered as part our financial management and wider governance framework. | |
|--|--|

| | |
|-----------------------|-----------------|
| Report History | Not applicable. |
|-----------------------|-----------------|

| | |
|-------------------|---|
| Appendices | Appendix 1 – COVID19 additional expenditure 2020-21 |
|-------------------|---|

Appendix 1 – COVID19 additional expenditure 2020-21

| Pay | | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Forecast year-end |
|--|--|------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------------|
| Establishment & Bank Additional Hours: | | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 |
| 1 | Administrative, Clerical & Board Members | | 236 | 200 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 88 | 88 | 1,312 |
| 2 | Medical & Dental | 300 | 312 | 500 | 624 | 634 | 634 | 884 | 884 | 884 | 884 | 874 | 874 | 8,288 |
| 3 | Nursing & Midwifery Registered | 6 | 460 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 3,466 |
| 4 | Prof Scientific & Technical | | 77 | 50 | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 63 | 694 |
| 5 | Additional Clinical Services | 48 | 20 | 30 | 50 | 178 | 178 | 356 | 356 | 356 | 356 | 356 | 356 | 2,640 |
| 6 | Allied Health Professionals | | 167 | 125 | 100 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 792 |
| 7 | Estates & Ancillary | | 200 | 150 | 150 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 1,300 |
| Sub total Establishment & Bank Additional Hours | | 354 | 1,472 | 1,355 | 1,387 | 1,425 | 1,425 | 1,853 | 1,853 | 1,853 | 1,853 | 1,831 | 1,831 | 18,492 |
| Agency: | | | | | | | | | | | | | | |
| 8 | Medical & Dental | 27 | 15 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 45 | 492 |
| 9 | Nursing & Midwifery Registered | 125 | 65 | 65 | 177 | 350 | 350 | 522 | 522 | 522 | 522 | 300 | 300 | 3,820 |
| 10 | Other | 14 | 100 | 110 | | | | | | | | | | 224 |
| Sub total Agency | | 166 | 180 | 220 | 222 | 395 | 395 | 567 | 567 | 567 | 567 | 345 | 345 | 4,536 |
| Returners & Students: | | | | | | | | | | | | | | |
| 11 | Students - Medical, Dental, Nursing & Midwifery | 86 | 848 | 1,158 | 1,109 | 513 | 513 | 504 | | | | | | 4,731 |
| 12 | Returners - Medical, Dental, Nursing & Midwifery | | 22 | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 65 | 672 |
| Sub total Returners & Students | | 86 | 870 | 1,223 | 1,174 | 578 | 578 | 569 | 65 | 65 | 65 | 65 | 65 | 5,403 |
| Other Temp Staff: | | | | | | | | | | | | | | |
| 13 | Additional Clinical Services | | 169 | 261 | 439 | 439 | 617 | 617 | 617 | 617 | 617 | 261 | 261 | 4,915 |
| 14 | Estates & Ancillary | | 255 | 150 | 198 | 433 | 433 | 669 | 669 | 669 | 669 | 198 | 198 | 4,541 |
| 15 | Prof Scientific & Technical | | | | 121 | 121 | 193 | 193 | 193 | 193 | 193 | | | 1,207 |
| 16 | Other | | 3 | 67 | 176 | 176 | 234 | 234 | 234 | 234 | 234 | 67 | 67 | 1,726 |
| Sub total Other Temp Staff | | 0 | 427 | 478 | 934 | 1,169 | 1,477 | 1,713 | 1,713 | 1,713 | 1,713 | 526 | 526 | 12,389 |
| TOTAL ADDITIONAL PAY EXPENDITURE | | 606 | 2,949 | 3,276 | 3,717 | 3,567 | 3,875 | 4,702 | 4,198 | 4,198 | 4,198 | 2,767 | 2,767 | 40,820 |

| Non Pay (Additional costs due to C19) | | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Forecast year-end |
|---|---|--------------|--------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|--------------------------|
| | | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 |
| 17 | Temporary Hospital Capacity - set up costs Field Hospitals | 88 | 1,431 | 31,234 | | | | 700 | | | | | | 33,453 |
| 18 | Decommissioning costs | | | | | | | | | | | | 4,500 | 4,500 |
| 19 | Costs as a result of lost income (eg. SLAs, services, private patients) | 500 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 3,800 |
| 20 | Drugs inc Medical Gases | 250 | 150 | 150 | 150 | 250 | 365 | 440 | 440 | 440 | 440 | 350 | 350 | 3,775 |
| 21 | PPE | 662 | 1,455 | 168 | 50 | 110 | 140 | 170 | 170 | 170 | 170 | 110 | 110 | 3,485 |
| 22 | Covid-19 Testing Units | | | 344 | 345 | 345 | 345 | 345 | 345 | 345 | 345 | 345 | 345 | 3,449 |
| 23 | M&SE - consumables | 150 | 190 | 150 | 200 | 270 | 295 | 320 | 320 | 320 | 320 | 250 | 250 | 3,035 |
| 24 | Estates\Security costs | | 116 | 184 | 194 | 234 | 269 | 309 | 309 | 309 | 309 | 196 | 196 | 2,625 |
| 25 | Catering Costs | 91 | 50 | 50 | 63 | 169 | 234 | 299 | 299 | 299 | 299 | 180 | 180 | 2,213 |
| 26 | Mortuary/Funeral Expenses | | 197 | 197 | 197 | 197 | 197 | 197 | 197 | 197 | 197 | 197 | 197 | 2,171 |
| 27 | Accommodation Costs | 276 | 323 | 360 | 250 | 250 | 250 | 180 | | | | | | 1,889 |
| 28 | Transportation | 73 | 73 | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 121 | 73 | 73 | 1,260 |
| 29 | Laundry Costs | 189 | 125 | 50 | 50 | 75 | 90 | 106 | 106 | 106 | 106 | 81 | 81 | 1,165 |
| 30 | Equipment costs | | 1,117 | | | | | | | | | | | 1,117 |
| 31 | Cleaning Costs | 92 | 40 | 70 | 70 | 76 | 111 | 111 | 111 | 111 | 111 | 105 | 105 | 1,113 |
| 32 | Potential consequential costs associated with field hospitals | 12 | | | | 129 | 60 | 60 | 60 | 60 | 60 | 0 | 420 | 861 |
| 33 | Additional costs in Primary Care | | | 267 | 56 | 133 | 56 | 56 | 56 | 56 | 56 | 56 | 56 | 848 |
| 34 | IT Costs | 135 | 100 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 735 |
| 35 | Other | 52 | 93 | 93 | 93 | 117 | 244 | 144 | 144 | 144 | 144 | 103 | 103 | 1,474 |
| TOTAL ADDITIONAL NON PAY EXPENDITURE | | 2,570 | 5,760 | 33,788 | 2,189 | 2,826 | 3,127 | 3,908 | 3,028 | 3,028 | 3,028 | 2,396 | 7,316 | 72,967 |
| TOTAL ADDITIONAL OPERATIONAL EXPENDITURE | | 3,176 | 8,709 | 37,064 | 5,906 | 6,393 | 7,002 | 8,610 | 7,226 | 7,226 | 7,226 | 5,163 | 10,083 | 113,784 |

| B - Non Delivery of Planned Savings Due To C19 | | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Forecast year-end |
|---|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------------------|
| | | £'000 |
| 37 | Non Delivery of Finalised (M1) Savings | 789 | 563 | 601 | 493 | 503 | 478 | 624 | 625 | 726 | 705 | 707 | 693 | 7,507 |
| 38 | Non delivery of Savings Assumed but not finalised at M1 | 960 | 917 | 917 | 821 | 821 | 821 | 804 | 804 | 804 | 804 | 804 | 804 | 10,081 |
| TOTAL NON DELIVERY OF PLANNED SAVINGS | | 1,749 | 1,480 | 1,518 | 1,314 | 1,324 | 1,299 | 1,428 | 1,429 | 1,530 | 1,509 | 1,511 | 1,497 | 17,588 |

| C - Planned Operational Expenditure Cost Reduction Due To C19 | | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Forecast year-end |
|--|---|----------------|----------------|----------------|----------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------------------|
| | | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 |
| 39 | Reduction of non pay costs due to reduced elective activity | (823) | (704) | (650) | (650) | (650) | (650) | (775) | (775) | (775) | (775) | (775) | (775) | (8,777) |
| 40 | Secondary Care drug reductions | | (500) | (400) | (250) | (250) | (250) | (150) | (150) | (150) | | | | (2,100) |
| 41 | Reduction in Variable Pay | (271) | (300) | (200) | (200) | | | | | | | | | (971) |
| 42 | Other | (85) | (85) | (85) | (85) | (85) | (85) | (45) | (45) | (45) | (45) | (45) | (45) | (780) |
| TOTAL EXPENDITURE REDUCTION | | (1,179) | (1,589) | (1,335) | (1,185) | (985) | (985) | (970) | (970) | (970) | (820) | (820) | (820) | (12,628) |

| D - Slippage on Planned Investments/Repurposing of Developmental Initiatives due to C19 | | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Forecast year-end |
|--|------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------------------|
| | | £'000 |
| 43 | Investment Commitment delays | (300) | (300) | (200) | (200) | (200) | (200) | (33) | (33) | (33) | (33) | (33) | (33) | (1,598) |
| 44 | Other | (168) | (168) | (168) | (168) | (168) | (168) | | | | | | | (1,008) |
| TOTAL RELEASE/REPURPOSING OF PLANNED INVESTMENTS/ DEVELOPMENT INITIATIVES | | (468) | (468) | (368) | (368) | (368) | (368) | (33) | (33) | (33) | (33) | (33) | (33) | (2,606) |

| | | | | | | | | | | | | | | |
|--|--|--------------|--------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|----------------|
| NET EXPENDITURE DUE TO Covid-19 | | 3,278 | 8,132 | 36,879 | 5,667 | 6,364 | 6,948 | 9,035 | 7,652 | 7,753 | 7,882 | 5,821 | 10,727 | 116,138 |
|--|--|--------------|--------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|----------------|