NHS
Bedfordshire
Clinical Commissioning Group

Agenda Item: 15.0

Governing Body Meeting *held in public*	***Report*** Date of Meeting: 8 November 2018

Report Title	**Finance Report as at 30th September 2018 (Month 6)**	
Report Author	**Presented By**	**Responsible Director**
Malcolm Miller **Deputy Chief Finance Officer**	**Chris Ford** **Joint Chief Finance Officer**	**Malcolm Miller** **Deputy Chief Finance Officer** **Signature:**
Purpose for presenting report	The report provides the Committee with a routine monthly update on the financial position of the CCG.	
Action Required:	1. To note and discuss the financial position at month 6 and that whilst the CCG is currently reporting to achieve the 2018/19 financial plan as agreed with NHSE, there is some inherent risk to delivering that position. This is reflected in the financial scenarios set out in the report 2. To note the summary of Key Performance Indicators at the beginning of the finance report which provides a quick overview of financial performance.	
Approval Route:	Recommendation from the Committee to the Governing Body	
Further Assurance:	N/A	

Which Strategic Objectives does this report provide evidence for?	**Please Tick ✓**
We will commission high quality, safe and sustainable models of care that deliver effective clinical outcomes and patient experience using evidence based decisions and best practice	
We will ensure that there is a financially sustainable and affordable healthcare system in Bedfordshire.	✓
We will lead, engage and operate as an effective place based and STP wide system partner to achieve greater integration of care delivery.	
We will support local people and stakeholders to have an influence on services we commission to ensure our decisions are informed and shaped by local views and insights.	
We will operate and manage our Governing Body to the highest standards of accountability and transparency.	✓

Implications/Assessments	**Yes**	**No**	**N/A**
Have any financial implications been signed off by the Chief Finance Officer?	✓		
Have any quality implications been signed off by the Director of Nursing & Quality?			

Have any privacy implications been signed off by the Head of Information Governance?			
Have any conflicts of interest implications been signed off by the Corporate Office?			
Have any public engagement implications been signed off by the Head of Communications & Engagement?			
Has an Equality Impact Assessment been carried out?			
Key Risks	As at month 6: • Pressures on acute services continue to impact on the financial position, particularly in unplanned care • The CCG has needed to utilise all current contingency reserves in delivering the £10m control total • The financial risks are set out in the range of forecasts. The best scenario is delivery of the planned control total of £10m surplus whereas the worst case is a £2.7m surplus.		
Executive Summary	The 2018/19 financial plan agreed with NHS England (NHSE) requires the CCG to achieve an in-year £10m surplus. Month 6 financial return to NHSE reflects the CCG achieving its planned forecast control total. YTD position is £739k adverse variance from plan The CCG is continuing to forecast delivery of its £10m control total. However the pressures on acute planned and unplanned care and delivery of QiPP remain and show little abatement from previous months. Consequently the risk to achieving the £10m is increasing (amber). A review of the net risk position suggests that the worst case, should all risks materialise without the benefit of any mitigation, would be a £2.7m in-year surplus.		

Finance Report September 2018 (Month 6)

FINANCE

Summary of Key Performance Indicators

Indicator	Year to Date Month 6				Forecast Outturn			
	Target £'000	Actual £'000	Variance £'000	RAG Rating	Target £'000	Actual £'000	Variance £'000	RAG Rating
Running costs do not exceed allocation					9,900	9,277	623	
Total expenditure does not exceed total allocation					588,935	578,935	10,000	
Running costs spend within plan	4,793	4,394	399		9,676	9,277	399	
Programme spend within plan	284,371	285,509	(1,138)		569,259	569,658	(399)	
Actual In-Year Surplus/(Deficit)	5,004	4,265	(739)		10,000	10,000	0	
Risk adjusted deficit					10,000	10,000	0	
QiPP delivery (Gross)	9,807	8,271	(1,536)		26,062	23,031	(3,031)	
Better Payment Practice Code (Value)	95.0%	96.0%	1.0%		95.0%	95.0%	0.0%	
Better Payment Practice Code (Number)	95.0%	97.0%	2.0%		95.0%	95.0%	0.0%	
Cash drawdown does not exceed maximum cash drawdown	288,338	282,751	5,587		576,675	576,675	0	

1.0 Key messages

The annual plan agreed with NHSE is to achieve an in-year surplus position of £10m which comprises a 1% annual surplus (£5.7m as per NHSE business rules) and a £4.3m contribution towards repaying the CCG's accumulated deficit (£52.6m) from prior years.

At month 6, the CCG is reporting an £4.3m in-year surplus (marginally behind plan - £739k) and a forecast £10m surplus, consistent with the final 2018/19 plan submitted to NHSE. There are a number of financial risks and estimates reflected in the forecast. There remain other potential risks as yet not included within the forecast position due to their level of uncertainty. Should these materialise and potential mitigations not deliver, the worst case financial position is currently assessed as a £2.7m surplus.

Financial and activity pressures have continued from acute providers. Bedford Hospital accounts for the majority of the financial variance although there are significant financial variances at East and North Herts NHS Trust and Cambridge University Hospitals NHSFT. Non elective and A&E account for over 85% of the acute over performance for the year to date (top 6 providers). There are concerns around data accuracy at East and North Herts NHS Trust which also has a high number of U codes. A meeting is being arranged with the lead commissioner to gain assurance around measures to ensure data accuracy.

There are also continuing financial pressures in Other Out of Hospital Services, prescribing, Out of Hours and patient transport.

Reduced activity and costs in continuing healthcare and corporate services are contributing to offsetting the financial pressures seen elsewhere.

QIPP delivery is showing slippage of £1.5m ytd against plan. It should be noted that the original QiPP plan submitted to NHSE in March 2018 has been refreshed to reflect the final phasing of schemes. It is against this revised profile that the CCG's position is being reported. The re-phased QiPP plan is now split approximately 40% first half delivery and 60% in the second half. The forecast slippage at the year-end amounts to £3m. Pipeline QIPP schemes are being worked up to recover this shortfall for implementation in the second half of the year.

The cash and debtor positions are not giving any cause for concern at present. Debtors > 121 days are significantly lower than last year and continue to be pursued.

The main risks to achieving the CCG's financial plan are considered the usual generic risks i.e. acute over-performance and QiPP under delivery. The CCG's contingency has already been released against the year to date (pro-rata) and forecast outturn positions to offset current over performance and financial pressures. Other opportunities are being identified to ensure that any financial benefits are secured as soon as possible. As discussed above, risks are accounted for in the worst case and best case financial positions.

2.0 Month 6 movements

Summary ytd and forecast positions are shown at Appendix 1a and 2a respectively.

The key in month movements are;

2.1 Acute

Analysis of movement	£'000 (Over) /Under
2.1 Acute Services	
Bedford Hospital	(207)
Luton & Dunstable	(7)
East and North Herts	(200)
Cambridge University Hospital	(182)
Other Top 6 Providers	104
Other Acute NHS Providers	69
Acute Non NHS Providers	87
MSK - circle	(149)
Qipp provider challenges	(426)
Other	15
Total	**(896)**

The overall year to date position on acute has deteriorated since the month 5 report by £0.9m. Bedford Hospital, Cambridge Hospital and East and North Herts contracts have experienced a deterioration in their position.

Non elective and A&E attendances account for over 85% of the year to date financial variance. High volumes of A&E attendances are being experienced by hospitals. This has also led to increased admissions to hospitals. Further in depth investigations are being undertaken by the commissioning department, but there have been particular pressures in respiratory, cardiac and stroke. QIPP schemes coming on stream in the second half of the year are expected to reduce the current levels of A&E and non elective activity. Further pipeline schemes are also being worked up.

Elective and day case activity and cost remains above plan across the top six providers relating to RTT (waiting times) catch up. This is expected to revert to plan across most providers from month 7 onwards, but higher levels of activity are expected at Bedford Hospital until November.

Although the position on the non top six providers hasn't deteriorated, pressures have emerged on the MSK Circle contract which is overspent by £149,000 for the year to date.

High cost drugs also remain an area of continued overspend across all providers, and further analysis is being jointly undertaken between the contracts and medicines management departments

2.2 Continuing Care

The CHC patient database continues to show reduced activity from last year together with the benefits of all patient assessments being fully up to date and a more accurate split of care between health and social care. This has resulted in a year to date underspend of £1.8m, a significant contribution to offsetting the financial pressures being seen elsewhere.

2.3 Other Non-Acute Areas

Analysis of movement - Other areas	**£'000 (Over) /Under**
Mental Health	(19)
Primary Care	(321)
Community Health	(96)
Other program services	(25)
Running Cost Allowance	65
Total	**(396)**

As set out above, all non-acute areas are showing a deterioration from last month's position.

- Mental Health – minor variances ytd as placement invoices arrive.
- Community Services: deterioration from previous month primarily due to increased activity for Acquired Brain Injury services and demand for community equipment.
- Primary Care adverse movement is driven by prescribing (including no cheaper stock obtainable pressure) and pressure from national Integrated Urgent Care requirement.
- Other Programme Costs: Pressures on patient transport.

Running cost allowance continues to be within plan and shows a small ytd underspend of £399k, an increase of £65k from month 5.

3.0 Forecast Outturn variances

A more detailed breakout of the forecast position by service area is set out in appendix 2a with an expectation that, overall, the outturn planned position will be achieved. The key in month movements are set out below;

3.1 Acute

Analysis of movement	£'000 (Over) /Under
4.1 Acute Services	
Bedford Hospital Trust	658
Luton & Dunstable FT	(409)
Cambridge University NHS Foundation Trust	(120)
Other top 6	69
MSK Circle	(298)
Other Acute nhs providers	215
Acute Non nhs	264
Other acute	20
QIPP not in contracts	(2,285)
	0
Total	**(1,886)**

The overall position on acute service is a deterioration of the forecast position by £1.9m. The forecast outturn is an overspend of £10.2m on acute services of which £3.1m relates to Bedford Hospital. The Bedford Hospital contract forecast is showing an improvement of £658,000 since month 5 forecast but this is being largely offset by forecast outturn increases at Luton and Dunstable and Cambridge University NHS Foundation Trust. Although the East and North Hertfordshire forecast position has shown a marginal improvement, it is still forecast to overspend by £935,000 and remains an area of concern. Across the top six providers, forecast overspends are being mainly driven by over performance non elective as previously reported

The MSK circle contract is now forecast to overspend by £298,000. Meetings have been held with Circle and Bedford Hospital to mitigate the impact of this.

Consistent with the forecasting methodology used across the CCG, the following adjustments have been made to the month 6 ytd overspend of £6.5m in arriving at the year end forecast

- Adjustments for QIPP not in year to date run rate
- Adjustment in elective spend to reflect one off elective catch up following reductions in elective activity at the end of the previous financial year. The current trend in elective is not expected to continue at the current level.

Additional schemes are being developed to curtail the over performance on acute services following a detailed review of performance during the planned and unplanned care QIPP weeks.

3.2 Continuing Care

The year to date trend on Continuing Care services is anticipated to continue until the year end resulting in a forecast underspend of £3.9m.

3.3 Other Areas

Analysis of movement - Other areas	£'000 (Over) /Under
Mental Health	311
Community Health	(460)
Primary Care	(255)
Other program services	(296)
Running Cost Allowance	65
Total	**(946)**

- Mental Health improvement from previous month's forecast is due to an initial estimate (and accrual) for a high cost patient now being less than anticipated.
- Community Health follows from forecasting through to year end the in-month pressures seen on Acquired Brain Injury and community equipment services along with additional care beds opened up in September (Rosalyn House).
- Primary Care reflects the prescribing and national pressures (NCSO) offset by anticipated underspends on local enhances services now that information is becoming available.
- Other Programme Costs; extension of interim staff contracts and other transformation costs over and above originally planned. However, offset is against underspend in other staffing areas on corporate budgets.

4.0 Risks and Opportunities

Month 6 ytd and forecast reflect the emerging activity pressures and anticipated QiPP delivery along with the potential for continuing underspends elsewhere. There does continue to be a risk that expenditure patterns do subsequently deviate from expectations and if so are not captured in the current forecast position.

Risks and opportunities that become certain will be included in the financial position and forecast going forward. Potential emerging risks and opportunities are not reflected in the financial position until they become certain but will be quantified and reported going forward so that the CCG is fully aware of the factors that may subsequently influence achieving its financial plan. The table below attempts to summarise those main risks and opportunities not yet reflected in the reported forecast.

Risks	£m
Acute: Run rates on contracts outstrip current assumptions. Volatility across some high cost areas e.g. critical care, winter etc.	£3.5
Non-Acute: activity may increase above current levels	£0.5
Prescribing – as yet no PPA forecast available. Impact of category M pricing is unclear.	£0.6
QIPP – levels anticipated and in provider contracts not realised and/or slippage on schemes	£2.5
General: unanticipated expenditure across various lines e.g. high cost placements, high complex continuing care placements, agency etc.	£0.2
Total	**£7.3**

Opportunities	£m
Reserves held against activity pressures and unforeseen expenditure. Reserves already released.	£0.0
Prior Year: reconciling prior year outturn positions below estimates in year-end accounts.	£0.2
General underspends and slippage across various areas, close monitoring of budget lines.	£1.0
QIPP – development of further pipeline schemes	£1.5
Acute: additional contract challenges, anticipated CQUIN not achieved	£2.2
Total	**£4.9**

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The risk is currently assessed as a net £2.4m adverse position and reflects a higher degree of risk from previous month due to the combined effect of continued pressure on acute activity and implementation of QiPP programmes. Of this £2.4m adverse position, approximately £1.0m relates to a national prescribing cost pressure which is out of the control of the CCG. It should be noted that reserves have been fully released to support the forecast position and thus limit the opportunities to manage further risks should they materialise. Focus is being given to identifying other mitigations such as assessing likelihood of CQUIN being achieved, bringing forward QIPP pipeline schemes and endeavouring to maintain underspending areas without a detrimental impact on patients and service delivery. The worst case forecast, should all risks materialise and mitigations fail, would be for the CCG to achieve a £2.7m in-year surplus, £7.3m lower than the financial planned target.

5.0 Debtors

	2017-18	2018-19			
	Month 6 £	**Month 5 £**	**Month 6 £**	**No.**	**% (Value)**
30 days or less	4,671,097	3,902,243	3,497,154	62	50
31 to 60 days	867	-619	805,005	10	8
61 to 90 days	131,873	-48,593	27,187	9	7
91 to 120 days	9,614	26,811	7,012	5	4
121 days or more	2,380,372	855,015	719,483	37	30
Total	**7,193,823**	**4,734,857**	**5,055,841**	**123**	

Aged debtors > 121 days are significantly below last year's position. Aged debts continue to be pursued.

6.0 Contracting & Activity

The table below sets out the main areas where activity is varying from plan at month 5 across the six main providers.

Activity variance summary at POD level

POD	Total Budget Activity	Actual Activity	Variance Activity	Variance %
A&E	44,359	53,584	(9,225)	-20.80%
Elective/Day Case	17,384	18,640	(1,256)	-7.22%
Non-Elective	20,382	21,269	(-887)	-4.35%
Outpatient First	38,868	38,963	(95)	-0.24%
Outpatient Follow-up	79,739	80,548	(809)	-1.01%
Outpatient Procedures	35,095	30,815	4,280	12.20%
Outpatient Diagnostics	28,635	28,268	367	1.28%

A&E over performance remains high and is mainly driven by Bedford Hospital (29% above plan) but also at Luton and Dunstable (9% above plan), East and North Herts (14% above plan) and Milton Keynes Hospital (18.5% above plan). Part of the over performance is due to slippage on QIPP schemes which is being reviewed as part of unplanned care QIPP week within the CCG.

Non elective activity is 4.4% over plan although this is leading to a much larger financial variance due to the high cost case mix in respiratory, cardiac and stroke services. U codes at Bedford Hospital have reduced since the beginning of the year, but action is being taken at Bedford Hospital to reduce these further. There are a high level of U codes at East and North Herts and concerns around data quality on this contract. This is being pursued with the Trust and the host commissioner. In addition there are also significant variances in non-elective activity at Milton Keynes and Luton and Dunstable Hospitals.
Elective and Day Case activity continues to over-perform against plan, which has been explained by providers as RTT catch up, although the catch up is lasting longer than originally expected. This is expected to reduce in the second half of the year, although RTT catch up is expected at Bedford Hospital until November. Some of the over performance is also driven by additional cancer procedures following national awareness campaigns.

The variance on outpatient procedures mainly relates to Bedford which is 17% below plan. This is expected to be resolved when the Trust moves to the national reporting timetable in December

7.0 QiPP 2018/19

The current position is that QIPP plans are showing slippage of £1.5m ytd against a refreshed profiled plan, the forecast slippage at the year-end amounts to £3m should current schemes deliver to planned levels. However a prudent approach is taken and QiPP delivery is further risk assessed and used for financial forecasting purposes. The forecast position reflects a further £3.9m QiPP slippage. QIPP scheme implementation is reviewed by the QIPP control group and the Financial Recovery Board. Under-performance of QiPP is contributing to the acute sector over-performance and putting pressure on the CCG achieving it planning financial target.

QiPP performance headlines:

- The full year QIPP forecast has increased to **£23m** (£0.6m increase from Month 5)
- We remain **£3m** short of our £26.1m QIPP target
- The year to date QIPP delivery is **£8.3m**
- Year to date we are **£1.5m** short of our £9.8m revised plan (June 2018).
- There is currently **£3.9m** of risk in the £23m forecast
- There are 16 Pipeline opportunities being worked up in October/November for inclusion in the QIPP Programme for Month 7

Key points to note:

- BHT engagement with a number of schemes is not progressing at the pace BCCG needs to achieve a £26m QIPP Programme
- Urgent & Emergency Care QIPP Week took place in the week commencing 19/09/2018 and was was a success. It identified three new schemes and moved a number of schemes from GREEN to BLUE as a result of underpinning forecast with SUS / SLAM data. This added an additional £0.6m to QIPP
- Due to the risks around Contract Challenges, a deep dive of process was carried out. In order to make the process more robust and assure the delivery of QIPP the CCG has appointed an Acute Contracts Turnaround Consultant with a remit to support and strengthen training, reporting and contract management within the Contracting Team

- A Project Brief template has been agreed with MKCCG and LCCG for capturing QIPP ideas for 19/20, with a request for initial submissions to PMO by 31 October 2018. This has been devised to encourage cross-CCG collaboration and commonality of purpose
- 19/20 QIPP Workshops are being held to explore opportunities within each commissioning area
- The second L&D QIPP / CIP Board took place on 20/09/2018

8.0 Underlying Position

The table below sets out the underlying position for the CCG. This adjusts the forecast surplus for the year for non-recurring items. It can be seen that after making these adjustments the CCG is marginally away from delivering its current control total of £10m surplus on a recurrent basis.

Underlying Position 30th September 2018 (Month 6)

Description	£'000
Forecast Surplus 2018/19	**10,000**
Adjustments:	
Prior year items	(65)
Primary Care Transformation Funding	1,000
Non Recurrent QIPP	(4,891)
Full year effect of QIPP	2,974
Full year effect of investments	(207)
Underlying Financial Position	**8,811**

The CCG continues to maintain an underlying recurrent surplus position of £8.8m (1.5%) of turnover.

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Appendix 1a

Summary of YTD financial position at 30th September 2018 (Month6)

	Current Month - September			Previous Month - August			Movement - (in month position)		
	Budget YTD	Actual YTD	Variance YTD	Budget YTD	Actual YTD	Variance YTD	Budget YTD	Actual YTD	Variance YTD
Income	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Recurrent Resource Allocation	(284,435)	(284,435)	0	(238,902)	(238,902)	0	(45,532)	(45,532)	0
Running Cost Allowance	(4,950)	(4,950)	0	(4,125)	(4,125)	0	(825)	(825)	0
Deficit brought forward	26,311	26,311	0	21,926	21,926	0	4,385	4,385	0
Others	(4,783)	(4,783)	0	(2,562)	(2,562)	0	(2,221)	(2,221)	0
Total Income	**(267,857)**	**(267,857)**	**0**	**(223,664)**	**(223,664)**	**0**	**(44,193)**	**(44,193)**	**0**
Expenditure									
Acute Services	164,693	171,246	(6,553)	138,083	143,740	(5,657)	26,609	27,506	(896)
Mental Health Services	29,206	29,267	(62)	24,338	24,381	(43)	4,868	4,887	(19)
Community Health Services	20,782	20,585	197	17,358	17,065	293	3,423	3,519	(96)
Continuing Care Services	19,777	17,984	1,793	16,481	14,802	1,679	3,296	3,181	115
Primary Care Services	36,375	36,713	(338)	30,668	30,685	(17)	5,707	6,028	(321)
Other Program Services	10,065	10,479	(414)	8,388	8,777	(389)	1,678	1,702	(25)
TOTAL EXPENDITURE BEFORE APPLICATION OF RESERVES	**280,898**	**286,274**	**(5,376)**	**235,317**	**239,450**	**(4,134)**	**45,581**	**46,824**	**(1,243)**
Reserves									
Contingency Reserve	1,448	0	1,448	1,207	0	1,207	241	0	241
Other Reserves	2,025	(765)	2,790	902	(832)	1,734	1,123	67	1,056
Sub Total	3,473	(765)	4,238	2,109	(832)	2,941	1,364	67	1,298
TOTAL PROGRAMME EXPENDITURE AFTER APPLICATION OF RESERVES	**284,371**	**285,509**	**(1,138)**	**237,426**	**238,619**	**(1,193)**	**46,945**	**46,891**	**55**
Running Costs	4,793	4,394	399	3,994	3,660	334	799	734	65
SURPLUS/(DEFICIT)	**(21,308)**	**(22,047)**	**(739)**	**(17,757)**	**(18,615)**	**(859)**	**(3,551)**	**(3,431)**	**120**
IN YEAR SURPLUS/(DEFICIT)	**5,003**	**4,264**	**(739)**	**4,169**	**3,311**	**(859)**	**834**	**954**	**120**

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Appendix 2a

Summary Forecast Position at 30th September 2018 (Month6)

	Current Month - September			Previous Month - August			Movement - (in month position)		
	Budget YTD	Actual YTD	Variance YTD	Budget YTD	Actual YTD	Variance YTD	Budget YTD	Actual YTD	Variance YTD
Income	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Recurrent Resource Allocation	(569,469)	(569,469)	0	(569,469)	(569,469)	0	0	0	0
Running Cost Allowance	(9,900)	(9,900)	0	(9,900)	(9,900)	0	0	0	0
Deficit brought forward	52,622	52,622	0	52,622	52,622	0	0	0	0
Others	(9,566)	(9,566)	0	(6,148)	(6,148)	0	(3,418)	(3,418)	0
Total Income	**(536,313)**	**(536,313)**	**0**	**(532,895)**	**(532,895)**	**0**	**(3,418)**	**(3,418)**	**0**
Expenditure									
Acute Services	327,530	337,742	(10,213)	327,530	335,856	(8,326)	0	1,886	(1,886)
Mental Health Services	58,411	58,253	158	58,411	58,564	(153)	0	(311)	311
Community Health Services	41,635	41,285	350	41,635	40,825	810	0	460	(460)
Continuing Care Services	39,555	35,660	3,895	39,555	35,767	3,788	0	(107)	107
Primary Care Services	73,604	74,551	(947)	73,604	74,296	(692)	0	255	(255)
Other Program Services	19,695	20,389	(694)	19,695	20,093	(398)	0	296	(296)
TOTAL EXPENDITURE BEFORE APPLICATION OF RESERVES	**560,430**	**567,880**	**(7,451)**	**560,430**	**565,401**	**(4,971)**	**0**	**2,480**	**(2,480)**
Reserves									
Contingency Reserve	2,897	0	2,897	2,897	0	2,897	0	0	0
Investment Reserves (Held until PID Approved)	5,932	1,777	4,155	2,514	774	1,740	3,418	1,003	2,415
Sub Total	8,829	1,777	7,052	5,411	774	4,637	3,418	1,003	2,415
TOTAL PROGRAMME EXPENDITURE AFTER APPLICATION OF RESERVES	**569,259**	**569,658**	**(399)**	**565,841**	**566,175**	**(334)**	**3,418**	**3,483**	**(65)**
Running Costs	9,676	9,278	399	9,676	9,342	334	0	(65)	65
SURPLUS/(DEFICIT)	**(42,622)**	**(42,622)**	**(0)**	**(42,622)**	**(42,622)**	**(0)**	**0**	**(0)**	**(0)**
IN YEAR SURPLUS/(DEFICIT)	**10,000**	**10,000**	**(0)**	**10,000**	**10,000**	**(0)**	**0**	**(0)**	**(0)**