

Report to: Finance Committee	
Date 29th April 2021	Agenda item: x
Title of report: Finance Report for M12 – March 2021	
<p>Sponsor: Kate Holmes – Interim Chief Finance Officer</p> <p>Author: Alan Cadman – Deputy Chief Finance Officer</p>	
<p>Purpose of the report and action required:</p> <p>The report details the Clinical Commissioning Group's (CCG's) financial position as at month 12, March 2021.</p> <p>The report contains:</p> <ol style="list-style-type: none"> 1. Executive summary and outturn 2. Risks 3. Appendices containing further detail on: <ol style="list-style-type: none"> 1. Income 2. Expenditure covering activity, spend and variances 3. COVID 4. Treasury management <p>Recommendation</p> <p>The Finance Committee is asked to note the content of this report.</p>	

1. Executive summary including Outturn

The performance for the financial year as reported in the Annual Accounts was as follows:

A). Revenue Resource Limit:

As per NHS England “The CCG must not spend more than the allocated Revenue Resource Limit” which for the CCG was £843,177k, total net expenditure of £846,205k resulting in a deficit of £3,028k. This variance relates to the historic brought forward deficit.

Bucks CCG	
In year surplus 2020-21	£ 139k
Historic Brought Forward (deficit)	£ (3,167) k
Reported Position for 2020-21	£ (3,028) k

B) Capital Limit

As per NHS England “The CCG must not spend more than the allocated Capital Limit” which for the CCG was nil. The CCG did not have any capital allocation for 2020/21. The CCG was allocated a Capital allocation of £1,009k which was held at NHSE level and not delegated to the CCG. Out of this allocation NHSE charged the capital expenditure on laptops and IT equipment purchased as part of the COVID response of £870k leaving a balance of £139k to be carried forward to 21/22.

C) Cash

As per NHS England “The CCG’s must have a cash balance of lower than 1.25% of the February cash drawings”, a target of £788k. The CCG’s completed the year with a book balance and actual bank balance of £114k.

D) BPPC (Better payment Practice Code)

The BPPC has a target that the CCGs should pay 95% of invoices received, which are not disputed, within 30 days of receipt. The CCG’s performance against this target is shown in the following table:

	Number	Value
Non NHS	96.24%	99.15%
NHS	98.42%	99.89%

Similar to 19/20 performance at 99%

The performance figures quoted above are subject to external audit.

The current budget covers the period April 2020 to March 2021 as informed by NHSE with a non-Recurrent Allocation of £843m. This includes:

- £17.2m for Covid expenditure incurred in M1 to M6
- £10.1m retrospective Non Covid CCG BAU top up allocation
- £40.4m system top up, Covid funding and growth

The budget calculation is based on M11 ytd 2019/20 plus run rate for M12, adjusted for non-recurrent allocations and then uplifted for growth. In general the growth applied is 2% except for Prescribing at 1%. Further growth has been added of £8.2m for the period M7 to M12 primarily covering the right sizing of Delegated Primary Care and Running Cost budgets and correcting the previous reduction in budget due to non-recurrent mitigations.

Payments to Acute Providers remain on a Block basis informed by NHSE. The block payments are based on provider income at M9 2019/20 and uplifted by 2.803%. At present there is no activity analysis available to understand the impact of this financial regime.

Independent Sector Providers contracted and paid centrally by NHSE.

COVID expenditure incurred and forecasted is part of the reported position. At Month 12 the CCG out turn includes a total Covid expenditure of £31,526k, which has been fully funded by NHSE.

In terms of the M12 position, the CCG has a total overspend YTD of £3,028k, of which a £139k surplus relates to BAU, Covid expenditure is break even, and £3,167k relates to the b/f prior year deficit. This is shown in the following table:

	YTD Budget £000's	YTD Actual £000's	YTD Variance £000s	Annual Budget £000s	Forecast Outturn £000s	Forecast Variance £000s
Outturn Pre Covid	811,652	814,679	3,028	811,652	814,679	3,028
Covid expenditure	31,526	31,526	-0	31,526	31,526	-0
Reported Position	843,178	846,205	3,028	843,178	846,205	3,028

Main Issues

The CCG submitted a deficit plan for the second half of 20/21 of £5.0m to reflect expected pressures in that period. These pressures were:

- Anticipated growth in Prescribing at 8.6% - revised from original estimate of 7.5 % (allocation received of 1.58%). YTD M1-4 actuals growth of 8.6% (month 4 was 11.1%). **Impact £2.8m.**
- Pressure relates to GPIT equipment purchased at the start of the pandemic which the CCG was instructed would be funded. The cost of these has been put against the BAU 20/21 capital allocation resulting in no capital allocation to fulfil the capital programme must do's of implementing N365, Windows 10 and single domain. **Impact £0.8m.**
- Anticipated growth in CHC at 4.7% covering activity and FNC fee increase, compared to forecasted growth is 8.7% which includes anticipated pressure from the completion of deferred assessments and the HDP phase 1 resulting in an additional pressure of **£1.2m.**
- Additional SDF funding to pass through to OHFT of **£0.2m**

These pressures have been mitigated by:

Continuing Healthcare (CHC) the CCG was able to release of **£3.6m** because of expected growth through the Hospital Discharge Programme not materialising due to lower conversion rate and impact of clients unfortunately passing away (RIP). This was further reduced by accounting for expected appeals and retrospective to a reported position of a surplus **£0.9m.**

Unexpected credit note covering London Providers relating to prior years **£0.7m**

Primary Care IT is reporting an overspend due to charging some project expenditure covering HSCN and Mergers/migrations **£ (1.0) m**

Other under/over performance due to activity changes in acute/Mental Health/Prescribing/Community budgets due to impact of COVID - **£1.2m**

Other Programme budgets reporting an underspend as result of release of prior year accruals and budgets not required for 20/21 **£2.8m**

Running costs is underspend against budget due to vacancies and secondment recharges **£0.5m**

This has resulted in an in-year underspend of **£139k**

Table 1-The summary for M12 financial performance is as follows:

Summary of position						
Month 12 March 2021	Annual Plan	Plan to Date	Year to Date Actual	YTD Variance	Forecast outturn	Forecast Variance
	£'000	£'000	£'000	£'000	£'000	£'000
Allocation	843,178	843,178	846,345	(3,167)	846,345	(3,167)
Commissioning						
Planned and Unscheduled Care	420,197	420,197	418,824	1,373	418,824	1,373
Prescribing	74,874	74,874	74,526	347	74,526	347
Mental Health & Joint Care	73,971	73,971	73,489	481	73,489	481
Community	63,195	63,195	63,404	(209)	63,404	(209)
Continuing Healthcare	67,110	67,110	66,152	957	66,152	957
Delegated Co-Commissioning	75,963	75,963	75,963	0	75,963	0
Primary Care IT	2,326	2,326	3,322	(995)	3,322	(995)
Other / Reserves	63,183	63,183	60,543	2,640	60,543	2,640
Commissioning sub-total	840,819	840,819	836,222	4,596	836,222	4,596
Running Costs	10,515	10,515	9,984	532	9,984	532
Total CCG Expenditure	851,334	851,334	846,206	5,128	846,206	5,128
Planned deficit	(4,989)	(4,989)	0	(4,989)	0	(4,989)
Surplus/Deficit In Year	(3,167)	(3,167)	139	(3,028)	139	(3,028)

Further explanations of the variances are contained in the appendices, item 3.2.

2. Risks

As at Month 12 all risks have been included in the position.

3. Appendices covering further detail

3.1 Income

The current budget covers the period April 2020 to March 2021 as informed by NHSE with a non-Recurrent Allocation of £843.2m.

Funding Stream	Revenue Resource £000	Description
Baseline Allocations	757,636	
CCG CSF	3,402	Month 3 RETRO Adjustment agreed - Please phase to month 3 on CSF code Covid
CCG CSF	4,917	Retro Top-up Allocation signed off COVID - M3
CCG CSF	5,107	Month 4 Retro Top-up Allocation signed off COVID
CCG CSF	626	Month 4 Retro Top-up Allocation signed off Non COVID
CCG CSF	3,274	Month 5 Retro Top-up Allocation signed off Non-COVID
CCG CSF	2,555	Month 5 Retro Top-up Allocation signed off COVID
CCG CSF	5,019	Retro Top-up Allocation signed off NON COVID
CCG CSF	3,622	RETRO Non-COVID for month 06
CCG CSF	1,204	RETRO COVID for month 06
CCG CSF	2,321	Out of Envelope Reimbursement Mth7 & Mth8 - Hospital Discharge Programme
CCG CSF	1,700	Out of Envelope Reimbursement Mth9 - Hospital Discharge Programme
CCG CSF	1	Out of Envelope Reimbursement Mth9 - Covid Vaccination Programme
CCG CSF	14	Out of Envelope Reimbursement Mth9 - Flu
CCG CSF	1,523	M10 Reimbursement Hospital Discharge Programme
CCG CSF	2,783	FOT Interim allocation for reimbursement Hospital Discharge Programme
CCG CSF	(1)	M10 Reimbursement Covid Vaccination Programme
CCG CSF	(14)	M10 Reimbursement - Flu (additional venues & cold chain)
CCG CSF	1,037	M11 Reimbursement Hospital Discharge Programme
CCG CSF	(46)	ARRS Allocation Adjustment
Retrospective Top up	39,044	
Programme	20,878	STP Plan Transfer - System top up distribution to other CCGs
Programme	15,976	STP Plan Transfer - System Covid distribution to other CCGs
Programme	3,500	STP Plan Transfer - Growth funding distribution to other CCGs
Programme	3	Learning Disabilities Mortality Review Programme (LeDeR)
Programme	100	Community/CETR -In Addition to STP Confirmed Envelopes (Conditional SDF)
Programme	563	CYPMH Green Paper
Programme	145	Personalised Care Implementation (ICs/STPs) (Corrected from Tobacco Early Implementer Sites)
Programme	147	Cancer Transformation, Electronic endoscopy & polyp engagement
Programme	467	GDE Funding to South Central Ambulance Service NHS Foundation Trust for milestone 4
Programme	124	Winter Pressures
Programme	(96)	EA in IAPT
Programme	12	Flash Glucose Offer to Patients with Learning Disability
Programme	375	Treatment and Care
Co-Comm	214	Impact and Investment Fund
Co-Comm	204	Care Homes Premium
Co-Comm	88	Increase in practice funding
Programme	17	Children's & Young People's Palliative and End of Life Care Match Funding 20/21
Programme	374	Primary Care Networks - development and support (2)
Programme	104	Workforce: Training Hubs
Programme	85	Reception and clerical training
Programme	99	Workforce: retained doctors (system allocations) (2)
Programme	128	Online consultation software systems (local)
Programme	68	Practice resilience programme - local
Programme	90	Outpatients transformation programme system funding
Programme	93	Implementing post-Covid specialist assessment clinics
Programme	126	System leadership / preparation funding / Fair Shares
Co-Comm	1,366	Fair shares allocation of the CSF H2
Programme	452	UCR Accelerators Q3
Programme	30	CYPMH
Programme	97	Diabetes STP Implementation Fund
Programme	9	LeDeR additional covid payment
Programme	20	Ageing Well - EHCH training and development funding
Programme	100	Including support to develop a system-level ICS roadmap to Thriving
Programme	44	Winter Initiatives 1 Funding-HSCN uplift
Programme	10	Clinical Leads Oximetry @Home
Programme	14	CYP Respite
Programme	79	SE UEC Support to STPs to Enable Faster Implementation of Initiatives (1920)
Programme	76	Perinatal - Maternal Mental Health Services
Programme	362	Discharge Funding - MH
Programme	32	SMI Outreach
Programme	14	Continual Glucose Monitoring (CGM) NDPP/Pregnancy
Programme	20	Buckinghamshire Healthcare NHS Trust 2020 Winter Volunteers
Programme	63	MH Crisis - Contact elizabeth.insley@nhs.net
Running Costs	237	Pension (6.3% uplift) based on Mth09 BSA data and forecast for full year
Programme	14	CYP Respite
Programme	171	Flash Glucose Monitoring – Final Annual Allocation. Contact markbrodigan@nhs.net for further details
Programme	204	Urgent Community Response - accelerator sites (Q4)
Programme	35	AED FREED
Programme	(63)	Training Hubs refund
Programme	(30)	Re MOU - COVID 19 Annex Initiative
Programme	(30)	Re MOU-Covid 19 Annex Initiative
Programme	37	DTF local underspend
Programme	510	HSLI - Buckinghamshire Health care Trust - Integrated Teams
Programme	21	CCG OOH Funding
Programme	73	Diabetes Programme Support Allocation
Programme	140	SDF Cancer Alliance Funding
Programme	176	Health and Wellbeing Funding for Primary Care Workforce
Programme	20	Buckinghamshire Healthcare NHS Trust 2021 Covid-19 Fund
Programme	10	Privileged Access Management (PAM) - OXFORD HEALTH NHS FOUNDATION TRUST
Programme	(3,167)	Historic Surplus/Deficit please load allocation to CC:428466 - Budget to CC 099999
Programme	(44)	M11 Adjustment to Transforming Care Partnerships
Programme	71	Primary Care Additional Embedded SDF Allocations
Programme	301	Urgent Community Response - additional Q4 payment (UCR Tech and Data System)
Programme	9	Proxy Access for medications - Care homes
Programme	125	Elective Care Hubs STP funding. FAO Neil Flint
Programme	252	BOB Outpatient Dermatology Pilot. FAO Neil Flint
Programme	47	Final fair share GPIT GPFV Infrastructure and Resilience
Programme	637	Digital PC Telephony Andy Ferrari
Programme	(20)	MH - DWP EA in IAPT ADJ - Contact kevin.jarman@dwp.gov.uk
Programme	20	MH - DWP EA in IAPT ADJ - Contact kevin.jarman@dwp.gov.uk - reversal
Programme	20	MH - DWP EA in IAPT ADJ - Contact kevin.jarman@dwp.gov.uk - correction
Programme	49	2020/21 Access Improvement Programme
Additional Allocations to M11	46,497	
Total Resource Allocation M11	843,177	

3.2. Expenditure

3.2.1 Acute

Table 2 - Planned and Unscheduled Care Expenditure

Summary of position						
Month 12 March 2021	Annual Plan £,000	Plan to Date £,000	Year to Date £,000	YTD Variance £,000	Forecast outturn £,000	Forecast Variance £,000
Acute Commissioning	0	0	(333)	333	(333)	333
Planned Care	183,207	183,207	182,891	316	182,891	316
Urgent Care	196,242	196,242	196,111	131	196,111	131
Collaborative Commissioning	15,108	15,108	14,385	724	14,385	724
Non-Contracted Activity	2,216	2,216	2,672	(456)	2,672	(456)
Ambulance Services	21,625	21,625	21,625	(0)	21,625	(0)
Winter Resilience	532	532	532	0	532	0
End of Life	1,268	1,268	943	325	943	325
Total Planned and Unscheduled Care	420,197	420,197	418,824	1,373	418,824	1,373

- Overall YTD underspend of £1,373k.
- Planned care underspend relates to a reduction in activity for Vasectomy services and British Pregnancy Advisory Service being impact of COVID, offset with an overspend for Non-Contracted Activity (NCA) covering providers for Diabetic Pumps and other small independent providers.
- Collaborative commissioning forecast includes a £724k credit note relating to London providers for adjusting block payment to reduced activity levels.

3.2.2 Mental Health & Joint Care

Table 3 – Mental Health expenditure

Summary of position		Month 12 March 2021				
	Annual Plan £'000	Plan to Date £'000	Year to Date £'000	YTD Variance £'000	Forecast outturn £'000	Forecast Variance £'000
Mental Health - Contracts	44,636	44,636	44,658	(22)	44,658	(22)
Mental Health - NCA	1,995	1,995	1,722	273	1,722	273
Mental Health - Other	13,617	13,617	14,121	(504)	14,121	(504)
IAPT	203	203	279	(76)	279	(76)
CAMHS	7,856	7,856	7,781	75	7,781	75
Learning Disabilities	5,664	5,664	4,928	736	4,928	736
Mental Health Total	73,971	73,971	73,489	481	73,489	481

Mental Health includes Learning Disabilities and S117 patients. MH NCA is experiencing under-spends due to the current financial regime, with NHS suppliers being centrally funded. The over-spend on MH Other was driven by agreement to fund a £500k pressure with OHFT for ASD waiting lists, without receipt of a corresponding allocation. IAPT shows over-spend, but this one-off variance is due to NHSE allocation methodology. An under-spend on CAMHS has resulted from fewer operational projects than in 19/20. Learning Disabilities shows significant under-spend due to some services now being funded centrally by NHSE/I.

The CCG exceeded target expenditure required to meet the Mental Health Investment Standard for 20/21. A material component was £689k of System Top-Up funding for OHFT. Provided directly by NHSE, this was deemed to part of the CCG's investment.

3.2.3 Community Services

Table 4 - Community spend

Summary of position	Month 12 March 2021					
	Annual Plan	Plan to Date	Year to Date	YTD Variance	Forecast outturn	Forecast Variance
	£'000	£'000	£'000	£'000	£'000	£'000
Community - BHT				0		0
Community - SALT, Respite and Chiltern MS	56,114	56,114	57,107	(993)	57,107	(993)
Community	56,114	56,114	57,107	(993)	57,107	(993)
Intermediate - BHT/Care UK (MSK-Diagnostics)	5,360	5,360	5,360	0	5,360	0
Intermediate Other	1,721	1,721	936	784	936	784
Intermediate	7,081	7,081	6,296	784	6,296	784
Total Community	63,195	63,196	63,405	(209)	63,404	(209)

Community Services are mostly S75 arrangements with Bucks Council, including BCF.

Over-spend of £993k was driven by stock write-down (mainly for wear and tear) in the Community Equipment Contract (£1,113k). There was partially off-setting under-spend in Community Audiology of £741k, due to reduced up-take of services during the pandemic.

The impact of COVID-19 has similarly meant that there has not been the level of activity across the Intermediate Services that has been seen in previous years and originally planned for in 20-21. This has affected Non-NHS provided services such as MSK, Eye Care, ENT and Gynaecology.

3.2.4 Continuing Health Care (CHC)

Table 5 – CHC expenditure

Summary of position	Month 12 March 2021					
	Annual Plan	Plan to Date	Year to Date	YTD Variance	Forecast outturn	Forecast Variance
	£'000	£'000	£'000	£'000	£'000	£'000
CHC Adult Fully Funded	48,325	48,325	47,031	1,294	47,031	1,294
CHC Adult Joint Funded	144	144	125	19	125	19
CHC Ad Full Fund Pers Hlth Bud	3,256	3,256	3,028	228	3,028	228
Funded Nursing Care	9,288	9,288	8,603	685	8,603	685
CHC Children	2,633	2,633	4,109	(1,476)	4,109	(1,476)
CHC Children PHB	795	795	676	119	676	119
CHC Assessment & Support	2,668	2,668	2,580	88	2,580	88
Continuing Healthcare Total	67,110	67,110	66,152	957	66,152	957

The CCG has released anticipated growth of £3.6m less Covid expenditure waiting funding into the position. This anticipated growth related to the expected new cases being converted to BAU from the Hospital Discharge Programme which hasn't been seen and the impact of RIP's. This impact was reduced after making allowance of expected appeals and retrospective claims relating to the year because of COVID pandemic in delaying claims.

3.2.5 Primary Care Prescribing

Table 6 – Prescribing expenditure

Summary of position	Month 12 March 2021					
	Annual Plan	Plan to Date	Year to Date	YTD Variance	Forecast outturn	Forecast Variance
	£'000	£'000	£'000	£'000	£'000	£'000
Prescribing	74,071	74,071	73,892	180	73,892	180
Medicines Management - Clinical	802	802	635	168	635	168
Total Prescribing	74,874	74,874	74,526	347	74,526	347

The above report includes staff costs relating to Medicine management.

National data is produced 2 months in arrears. At Month 12 we have 10 month of PPA data for 20/21 to base a forecast and have used previous year plus anticipated growth for the remainder of the year. The average growth increase for the first 10 months on the year is 6.2% on last year's baseline and the PMD report received for January was 2.8% growth in month.

At M12, forecast for the final 2 months of the year is in line with PPA forecast, with an additional 1 % for risk, being the difference in PPA forecast at the end of the each year to the actual charge that has materialised in the first covid wave last year.

The forecast includes income relating to drug rebates of £585k YTD and £915k to reflect that NHSE will reimburse cost relating to flu vaccine.

Medicine Management staff costing are underspending due to the reallocation of staff to COVID activity which is reimbursable.

3.2.6 Primary Care Other

Table 7 – Primary Care Other expenditure

Summary of position	Month 12 March 2021					
	Annual Plan	Plan to Date	Year to Date	YTD Variance	Forecast outturn	Forecast Variance
	£'000	£'000	£'000	£'000	£'000	£'000
*GP Enhanced services	5,321	5,321	5,370	(49)	5,370	(49)
GPIT	2,326	2,326	3,322	(995)	3,322	(995)
GPFV	4,128	4,128	4,128	(0)	4,128	(0)
Out of Hours	7,470	7,470	7,470	0	7,470	0
Total Core Primary Care	19,246	19,246	20,290	(1,044)	20,290	(1,044)

GP Enhanced Services shows a small overspend of £49k relating to additional practice costs from prior year.

GPIT has an overspend of £995k, this relates to new committed programmes for Primary Care IT Infrastructure (HSCN, Mergers, Migrations etc) which no allocation was received.

3.2.7 Primary Care

Table 8 – Primary Care expenditure

Buckinghamshire CCG GP Services 20/21	Month 12			Year to Date		
	Plan	Actual	Variance	Plan	Actual	Variance
	£k	£k	£k	£k	£k	£k
GP Contract payment	4,191	4,371	(180)	50,177	50,283	(106)
QOF payments	552	552	(0)	6,520	6,520	0
GP Seniority and Locums	159	159	(0)	2,118	2,118	(0)
GP Drug payments	209	223	(13)	2,452	2,465	(13)
GP Premises	629	295	335	7,565	7,230	335
GP Enhanced Services	47	47	(0)	569	569	0
GP Primary Care Networks	427	427	0	4,977	4,977	0
GP Other Items	3	5	(2)	56	70	(14)
Collaborative Fees	6	170	(164)	78	303	(225)
GP Premises other	5	5	0	59	59	0
GP COVID CEF	0	0	0	1,366	1,366	(0)
GP General Reserves	25	0	25	25	0	25
Total	6,254	6,254	0	75,963	75,963	0

Overall the annual position is breakeven.

3.2.8 Other Programme

Table 9 – Other

Summary of position	Month 12 March 2021					
	Annual Plan	Plan to Date	Year to Date	YTD Variance	Forecast outturn	Forecast Variance
	£'000	£'000	£'000	£'000	£'000	£'000
111	4,128	4,128	4,128	(0)	4,128	(0)
Programme Projects	13,365	13,365	8,214	5,150	8,214	5,150
Non Recurrent Programmes	-	-	2,828	(2,828)	2,828	(2,828)
Patient Transport Services (including BHT)	3,342	3,342	3,343	(1)	3,343	(1)
Exceptions	634	634	606	28	606	28
Commissioning - Non Acute	230	230	72	302	72	302
Total Other Programmes	21,698	21,698	19,047	2,651	19,047	2,651

Programme underspend relates to reduction in depreciation and amortisation charges this year, and Prior year accrual releases.

Exceptions underspend due to lower activity than budget due to current COVID climate.

Commissioning non-Acute benefit of £302k is due to additional income from Milton Keynes Council for additional patient income.

Non-Recurrent expenditure relates IT expenditure (Windows 10 and single domain deployments) and an increase in ring fenced NR allocations awaiting invoices covering transformation projects, Population Health Management and interoperability/integration costs.

3.2.8 CCG Running costs

Table 10 Running costs

Summary of position	Month 12 March 2021					
	Annual Plan	Plan to Date	Year to Date	YTD Variance	Forecast outturn	Forecast Variance
	£'000	£'000	£'000	£'000	£'000	£'000
Administration & Business Support	5,813	5,813	6,030	(217)	6,030	(217)
CEO/ Board Office	390	390	357	33	357	33
Chair And Non Execs	774	774	433	340	433	340
Clinical Governance	351	351	308	43	308	43
Commissioning	885	885	665	219	665	219
Finance	368	368	562	(194)	562	(194)
Medicines Management	516	516	413	103	413	103
Operations Management	174	174	128	46	128	46
Performance	440	440	381	59	381	59
Primary Care Support	0	0	26	(26)	26	(26)
Strategy & Development	804	804	680	124	680	124
Total Running Costs	10,515	10,515	9,984	532	9,984	532

Within running there are numerous vacancies and colleagues on secondment which is contributing to the reported underspend.

3.3. COVID

Within the expenditure are costs associated with the COVID 19 pandemic that the CCG has been fully funded for by NHSE. This support covered the need for more people to be discharged from hospital and to avoid admissions, so our acute hospitals had the space and resources to care for patients affected by COVID-19, to enable GP practices to introduce telephone triaging to reduce footfall at surgeries and reduce the risk of spreading infection. Face-to-face patient appointments were available when clinically appropriate and under careful infection control measures and through additional IT equipment and software that allowed more staff to work from home, thus protecting themselves and patients. In elements of this expenditure covered:

The elements of expenditure:

	2020-21 £'000
Supply of PPE	155
Support to GP practises, infection control, backfill, additional hrs, digital services, text messaging etc	3,067
COVID Line Triage, Swabbing Services, Hot Hubs, Visiting Service On -call etc	3,552
COVID additional PC capacity	1,366
Continuing Healthcare Assessments	416
Hospital Discharge Programme Scheme 1	13,604
Hospital Discharge Programme Scheme 2	9,364
Total Expenditure	31,526

Further detail is included in the following tables:

Table 11 - COVID expenditure

Expenditure to M6

20/21 costs		April (Actual) £	May (Actual) £	June (Actual) £	YTD Adj £	July (Actual) £	August (Actual) £	YTD Adj £	September (Actual) £	Grand Total £
BCCG	- BOB PPE cell	26,950	22,584	24,326		24,493	24,511		31,944	154,808
	- Practice Claims	88,737	100,211	276,759		72,478	50,097		-	588,282
	- Easter Opening	252,232	13,611	59,144		-	-		-	324,987
	- Text Messages	10,786	2,000	4,652		18,660	11,656		2,306	50,060
	- Remote digital services/service changes	127,766	107,182	169,071		253,538	126,762		120,383	904,701
	- CHC increased costs			351,802		642,198	375,613		263,706	1,633,319
	- HDP	360,130	444,016	457,017		438,217	476,879		503,917	2,680,176
BC	- HDP	1,312,642	1,592,994	1,764,877	306,351	1,823,000	2,451,000	- 1,706,864	1,747,000	9,291,000
FedBucks/SCAS	Covid Line/Triage Swabbing Services Hot Hubs Visiting Service Clinical and Operation On - Call Other	226,625	260,063	263,667		296,623	270,287		240,246	1,557,511
BCCG return Total		2,405,867	2,542,661	3,371,315	306,351	3,569,207	3,786,805	- 1,706,864	2,909,501	17,184,844

Actual expenditure ytd (M1 to M12) is £ 31,526k of which £17,185k related to M1-6.

The following is expenditure in M12 covered by allocation received

	M7-12 Plan £	YTD (Actual) £	Variance £
- BOB PPE cell	-	638	638
- Practice Claims	620,000	103,927	(516,073)
- Easter Opening	-	-	0
- Text Messages	75,000	35,679	(39,322)
			0
- Remote digital services/service changes	504,431	397,735	(106,696)
- Timing Differentials	-	1,117,535	1,117,535
- CHC assessment costs	416,000	416,000	0
Covid Line/Triage Swabbing Services Hot Hubs Visiting Service Clinical and Operation On - Call Other	1,995,727	1,539,644	(456,083)
CCG covid	3,611,158	3,611,158	0
- HDP (CCG)		7,528,974	
- HDP (BC)	-	1,834,993	
HDP claim YTD 6-12		9,363,968	

3.4. Treasury Management Summary

Statement of Financial Position

Statement of Financial Position as at 31 March 2021

	As at 31 Mar 20 £'000	As at 28 Feb 21 £'000	Movement £'000	As at 31 Mar 21 £'000
Non-current assets:				
Total non-current assets	824	409	(30)	379
Current assets:				
Inventories	2,140	2,140	(1,113)	1,027
Trade and other receivables				
NHS prepayments and accrued income	2,023	47,403	(47,385)	18
NHS Non Contract trade receivable (i.e pass through funding)	5,685	619	660	1,279
Non-NHS and Other WGA receivables: Revenue	88	818	(0)	818
Non-NHS and Other WGA prepayments	3	1,171	385	1,556
Non-NHS and Other WGA accrued income	44	-	49	49
Non-NHS and Other WGA Non Contract trade receivable (i.e pass through funding)	454		108	108
Other Receivables	39	(2)	2	-
Trade and other receivables	8,335	50,009	(46,181)	3,828
Cash and cash equivalents	(94)	(295)	409	114
Total current assets	11,205	52,263	(46,915)	5,348
Current liabilities				
NHS payables: Revenue	(4,967)	(3,657)	2,269	(1,388)
NHS accruals	(5,817)	(6,273)	5,046	(1,227)
Non-NHS and Other WGA payables: Revenue	(3,515)	(3,419)	134	(3,285)
Non-NHS and Other WGA accruals	(40,436)	(66,623)	2,941	(63,682)
Other payables and accruals	(1,156)	(1,227)	(1,209)	(2,436)
Provisions	(625)	(590)	(174)	(764)
			-	
Trade and other payables	(56,517)	(81,789)	9,007	(72,782)
Total current liabilities	(56,517)	(81,789)	9,007	(72,782)
Non-current liabilities				
Provisions	(156)	(156)	(555)	(711)
Total non-current liabilities	(156)	(156)	(555)	(711)
Assets less Liabilities (Tax Payers Equity)	(45,467)	(29,682)	(38,464)	(68,146)

Total non-current capital asset stands at £379k due to depreciation; Current trade and other receivables have decreased by £46,915k from the previous month, mainly due to decrease in NHS receivables and the block prepayment to Provider Trusts which hasn't been repeated in March. The ledger balance of cash on 31st March 2021 is a balance of £114k. Total current liabilities for March 2021 stand at £72,782k, a decrease of £9,007k from the previous month, the reduction being in NHS and Non-NHS accruals.

Total taxpayer equity (liabilities) deployed to 31st March 2021 has increased by £38,464k to £68,146k (liabilities) from the previous month. The main reason is the CCG prepaid £45,570k March SLA block contract payment and Covid cost to NHS providers which is no longer occurring.

Cash - Update

Main Cash Drawdown To Date £'000	Prescribing Cash Charge To Date £'000	Total Cash Drawings To Date £'000	Current Allocation £'000	Drawings to Date as a % of Allocation £'000
758,922	64,769	823,691	858,888	95.9%

The CCG processed a cash draw down of £31,500k in March; the total drawing against prescribing to date is £64,769k; Total cash draw down to March is £823,691k which is 95.9% of current year cash allocation of £858,888k (100% expected on a straight-line basis).

Debtors

	NHS	Non NHS	Total
Not due	225	16	241
Overdue 1-30	373	241	614
Overdue 31-60	32		32
Overdue 61-90		28	28
Overdue 91-120		638	638
Total	630	923	1,553

The overall value of aged debtors decreased from £1,242k at the end of February to £1,553k at the end of March, of which 7 invoices of £241k are not due; 638k by Milton Keynes Council, over 90 days and are being dealt with.

£17k has been provided as bad debt at the end of last financial year.

By Debt by Customer

Sum of Total AR due and overdue amount			
Age	Customer name	Additional Comment	Total
91-120	MILTON KEYNES COUNCIL	SBS - Emailed the council for a payment update	637,940.00
61-90	FEDBUCKS LTD	SBS - Copy of invoice sent to customer and email asking for payment update	26,493.74
	FOUNTAINS CARE LIMITED	In process for payment	1,928.55
31-60	NHS OXFORDSHIRE CCG	In process for payment	32,352.50
1-30	SANDOZ LIMITED	SBS Chasing	6,386.60
	MILTON KEYNES COUNCIL	SBS Chasing	203,212.00
	FEDBUCKS LTD	SBS Chasing	29,442.07
	HEALTH EDUCATION ENGLAND	SBS Chasing	14,000.00
	THE PRACTICE OPHTHALMOLOGY CLINIC	SBS Chasing	2,074.83
	NHS ENGLAND	SBS Chasing	359,252.81
Not due			240,472.90
Grand Total			1,553,556.00

All overdue debts have been chased and will be reviewed in mid-month.

Payment

Measure of compliance	2020-21 Number	2020-21 £'000	2019-20 Number	2019-20 £'000
Non-NHS Payables				
Total Non-NHS Trade invoices paid in the Year	11,972	137,438	11,630	122,936
Total Non-NHS Trade Invoices paid within target	11,522	136,268	11,269	121,471
Percentage of Non-NHS Trade invoices paid within target	96.24%	99.15%	96.90%	98.81%
NHS Payables				
Total NHS Trade Invoices Paid in the Year	1,521	531,094	3,559	458,410
Total NHS Trade Invoices Paid within target	1,497	530,529	3,497	455,825
Percentage of NHS Trade Invoices paid within target	98.42%	99.89%	98.26%	99.44%

The above table gives the percentage of invoices paid within a 30-day period for the year to date to 31st March 2021.

The Better Payment Practice Code requires the CCG to aim to pay all valid invoices by the due date or within 30 days of receipt of a valid invoice, whichever is the later

YTD NHS invoices paid are maintained at a high level of 100% by value and 98% by number of invoices; YTD Non NHS invoices paid have achieved 99% by value, and 97% by number.

Abbreviations and acronyms used:

2020/21	Financial Year from 1 April 2020 – 31 March 2021
2019/20	Financial Year from 1 April 2019 – 31 March 2020
A&E	Accident and Emergency
APMS	Alternative Provider Medical Services
AT	Area Team
BPPC	Better Payment Practice Code- target (currently 95% of invoices to be paid within 30 days of receipt of invoice or goods/service.
BCCG	Buckinghamshire CCG
BHT	Buckinghamshire Healthcare Trust
Break-even	Position where actual costs are same as planned i.e. not in deficit or surplus (loss or profit)
Budget	A sum of money allocated for a specific purpose
CCG	Clinical Commissioning Group
CAMH	Child & Adolescent Mental Health Services
CEOV	Charge-Exempt Overseas Visitors
CHC	Continuing Health Care
CQUIN	Commissioning Quality & Innovation
CSF	Commissioner Sustainability Funding
CSU	Commissioning Support Unit
CT	Control Total
Deficit	Financial variance where overall net costs are more than planned
D2A	Discharge to Access
Excess Bed Days	Term used in acute contracts to describe days chargeable under PBR in excess of the standard tariff (for example a tariff might set 5 days as standard stay and days above this are charged to the CCG)
FPH	Frimley Health NHS Foundation Trust.
FOT	Forecast Outturn (from 1/4/19 to 31/3/20)
FNC	Funded Nursing Care
GP	General Practice or General Practitioner
HR	Human Resource department (part of CSU)
IS	Independent Sector
HR	Human Resource department (part of CSU)
IS	Independent Sector

k	Thousand
LOS	Length of stay
m	Million
MADU	Medical Adult Dependency
MSK	Musculo-Skeletal
MPIG	Minimum Practice Income Guarantee
NHSE	NHS England
PBR	Payment By Results – payment system (based on Healthcare Resource Groups) used mainly in acute contracts
OUH	Oxford University Hospitals NHS Foundation Trust
POD	Point of Delivery – area of acute care activity of similar type (e.g. Inpatient or Outpatient)
PPD	Prescription Pricing Department (central body that provides GP prescribing data)
PSF	Provider Sustainability Funding
QIPP	Quality, Innovation, Prevention and Productivity – plans and associated savings / changes in financial costs
Reserves	Monies set aside for a specific purpose e.g. Contingency reserves for unforeseen spend in year.
RTT	Referral to Treatment is the definition by which patients waiting to be treated are measured
Revenue Resource Limit (RRL)	Total funding allocated for the year set by the Department of Health
RBH	Royal Berkshire Hospital
QIPP	Quality, Innovation, Prevention and Productivity – plans and associated savings / changes in financial costs
SCAS	South Central Ambulance Service
Reserves	Monies set aside for a specific purpose e.g. Contingency reserves for unforeseen spend in year.
RTT	Referral to Treatment is the definition by which patients waiting to be treated are measured
SLAM	Service Level Agreement Monitoring – i.e. contract monitoring information
STP	Sustainability and Transformation Plan (now Local NHS Plan)
Surplus	Financial variance where overall net costs are less than planned
Variance (Adverse)	Difference against plan (overspend)
Variance (Favourable)	Difference against plan (underspend)
YTD	Year-to-date (from 1 April to the end of the reported month)
SLAM	Service Level Agreement Monitoring – i.e. contract monitoring information