

<b>MEETING:</b>	<b>Governing Body</b>	<b>AGENDA ITEM:</b>	10
<b>DATE:</b>	13th December 2018		
<b>TITLE:</b>	Finance Report		
<b>AUTHOR:</b>	Alan Cadman – Deputy Chief Finance Officer		
<b>LEAD DIRECTOR:</b>	Gary Heneage – Chief Finance Officer		

<b>Reason for presenting this paper:</b>	
For Action	
For Approval	
For Decision	
For Assurance	✓
For Information	✓
For Ratification	

**Summary of Purpose and Scope of Report:**

The purpose of this report is to **INFORM** Governing Body of the financial position for the Buckinghamshire CCG to the end of October 2018 (M7).

The summary for M7 financial performance is as follows:

At Month 7 the forecast position is an in year deficit of £15.5m before allowing for full receipt of CSF, plus the brought forward deficit from 17/18 of £3.3m. The CCG received an allocation of £5.4m in M7 relating to 35% CSF. NHSE manage the performance of the CCG on the in-year deficit position. The CCG has reflected risks of £11.6m into the FOT positions which are fully mitigated and includes the release of £0.5m contingency. The reported position is that the CCG is to achieve the plan deficit of £15.5m before CSF or breakeven after CSF but has additional risks of £4.0m which are fully mitigated against to report a balanced net risk position.

The CCG is reporting a YTD underspend of £84k and a forecast underspend of £1k.

The reported forecast position reflects pressures developing in London, BHT due to Drugs, Frimley Health due to increased NEL activity, and other providers (including the Independent sector) due to Elective activity (significant T&O pressure), SCAS relating to coding issues, along with increasing patient levels in Mental Health. Offset by £2.6m underspend for CHC reflect the confirmed and anticipated savings for the full year.

The CCG submitted a £21.4m QIPP target to NHSE England on 30 April. At the end of Month 7 CCG is forecasting 95% on the QIPP delivery before the application of mitigations.

The CCGs continues to explore avenues to generate savings and to ensure that the CCG maximises it opportunities to deliver against its targets.

## Authority to make a decision – process and/or commissioning (if relevant)

This paper does not relate to commissioning decisions where authority would be required
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### Conflicts of Interest: (please tick accordingly)

No conflict identified	✓
Conflict noted, conflicted party can participate in discussion but not decision (see below)	
Conflict noted, conflicted party can remain but not participate in discussion (see below)	
Conflicted party is excluded from discussion (see below)	
Governance assurance (see below)	✓
This paper does not relate to commissioning decisions where material conflicts may otherwise be evident	

### Strategic aims supported by this paper (please tick)

Better Health in Bucks – to commission high quality services that are safe, accessible to all and achieve good patient outcomes for all	✓
Better Care for Bucks – to commission personalised, high value integrated care in the right place at the right time	✓
Better Care for Bucks – to ensure local people and stakeholders have a greater influence on the services we commission	
Sustainability within Bucks – to contribute to the delivery of a financially sustainable health and care economy that achieves value for money and encourages innovation	✓
Leadership across Bucks – to promote equity as an employer and as clinical commissioners	

### Governance requirements: (Please tick each box as is relevant to the paper)

Governance Element	Y	N	N/A	Comments/Summary
Patient & Public Involvement	✓			There has been no direct PPI, however, lay members sit on Executive Team, Governing Body and Finance committee at which these are reviewed.
Equality			✓	
Quality			✓	
Privacy			✓	
Financial	✓			As detailed within the report
Risks			✓	
Statutory/Legal			✓	
Prior consideration Committees /Forums/Groups	✓			This update has/will also reported to Executive Committee and Finance Committee.
Membership Involvement	✓			Clinical and portfolio leads sit on Executive Team and Governing Body at which these are reviewed.

### Supporting Papers:

Finance report M7
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## Dashboards

The following dashboard shows the CCG performance against key financial indicators:

Indicator	Target	Actual £'000	Actual %age	RAG
Financial Position YTD	Planned Monthly Deficit	0.1		✓
Financial Position forecast outturn	Planned Annual Deficit	0.0		✓
Running Costs forecast outturn	Underspend	0.8		✓
QIPP forecast outturn	Variance to plan before mitigations	(1.1)		!
Risks & Opportunities	Net risks of £0	0.0		✓
Creditor - Better Payment Practice Code	Target 95% in value		97%	✓
Monthly cash drawings	Bank Balance 1.25% of drawings		0.33%	✓

**Key**

On plan	✓
Take note	!
Action Required	x

### NHSE dashboard – run rate and QIPP

Month	Actual Spend vs Planned Spend Variance YTD >1% (adverse)	FOT Spend vs Runrate spend >1% (adverse)	QIPP Achievement YTD <95%	Risks & Mitigations change vs plan (increase)/decrease >£100k	Acute Performance below target	Creditors > 10% of spend YTD	Debtors >10% of spend YTD
7	0.02%	0.00%	94.73%	0	YTD Over £0.5m	4.01%	0.15%

At Month 7 the in year forecast position is breakeven after allowing for the full receipt of CSF of £15.5m. This results in a deficit of £3.3m which relates to the brought forward deficit from 17/18. The CCG has received an allocation of £5.4m in M7 relating to 35% CSF. NHSE manage the performance of the CCG on the in year position. The CCG is reporting a YTD underspend of £84k. The CCG has reported being on plan, breakeven after CSF receipt and reported a further £4.0m of risk above plan which the CCG has mitigations in place to cover these risks.

## 2 Issues and actions

The CCG has identified the following issues at M7 and the actions being taken to mitigate as shown in the following table:

**Table 1 - Issues and actions**

Issue	Action	Action Owner	When
Non Elective Activity is showing a month on month increase that is unaffordable	Move at pace with the South Bucks solution	Debbie Richards	On Going
Further QIPP required	Review all committed expenditure between M7 and the year end	Gary Heneage	December 2018
Eligibility risk on CHC resulting in increased costs	Weekly monitoring of activity through the Broadcare database	Gary Heneage	On Going
High level of one off episodes in contracts	Robust contract challenges to ensure appropriate CCG spend	Helen Powell	December 2018
Change in Risk share arrangements for S117 budget	Carry out due diligence on the arrangement	Gary Heneage	December 2018

### 3. Executive summary including YTD and Forecast Outturn

The following table shows the reported position at M7

**Table 2 – M7 position**

The summary for M7 financial performance is as follows:

Summary of position						
Month 7 October 2018	Annual Plan	Plan to Date	Year to Date Actual	YTD Variance	Forecast outturn	Forecast Variance
	£'000	£'000	£'000	£'000	£'000	£'000
<b>Allocation*</b>	<b>697,838</b>	<b>401,773</b>	<b>401,773</b>	<b>0</b>	<b>697,838</b>	<b>0</b>
<b>Commissioning</b>						
Planned and Unscheduled Care	380,101	220,721	222,714	(1,994)	384,124	(4,023)
Prescribing	68,431	39,859	39,424	435	67,559	872
Mental Health & Joint Care	67,075	39,148	40,355	(1,207)	68,519	(1,444)
Community	45,332	26,444	26,444	(0)	45,332	(0)
Continuing Healthcare	60,175	35,102	33,575	1,527	57,610	2,565
Delegated Co-Commissioning	67,994	39,244	39,570	(326)	68,564	(570)
Primary Care IT	1,780	1,039	1,039	0	1,780	0
Other / Reserves	10,756	2,483	1,302	1,181	8,954	1,802
<b>Commissioning sub-total</b>	<b>701,645</b>	<b>404,039</b>	<b>404,422</b>	<b>(383)</b>	<b>702,444</b>	<b>(799)</b>
Running Costs	11,693	6,776	6,309	467	10,893	800
<b>Total CCG Expenditure</b>	<b>713,338</b>	<b>410,815</b>	<b>410,731</b>	<b>84</b>	<b>713,337</b>	<b>1</b>
<b>Surplus/Deficit In Year</b>	<b>(15,500)</b>	<b>(9,042)</b>	<b>(8,958)</b>	<b>84</b>	<b>(15,500)</b>	<b>1</b>
Note						
Planned Deficit In Year	(15,500)	(9,042)	(8,958)	84	(15,499)	1
C/Fwd 2017-18 Deficit	(3,325)	(1,940)	(1,940)	0	(3,325)	0
<b>Total Planned Deficit</b>	<b>(18,825)</b>	<b>(10,981)</b>	<b>(10,898)</b>	<b>84</b>	<b>(18,824)</b>	<b>1</b>

\* Allocation excludes brought forward deficit of £3,324 and CSF

- At Month 7 the forecast position is an in year deficit of £15.5m before allowing for full receipt of CSF, plus the brought forward deficit from 17/18 of £3.3m.

The CCG received an allocation of £5.4m in M7 relating to 35% CSF. NHSE manage the performance of the CCG on the in year deficit position.

The CCG has reflected risks of £11.6m into the FOT positions which are fully mitigated and includes the release of £0.5m contingency. The reported position is that the CCG is to achieve the plan deficit of £15.5m before CSF or breakeven after CSF but has additional risks of £4.0m which are fully mitigated against to report a balanced net risk position.

- The CCG is reporting a YTD underspend of £84k and a forecast underspend of £1k.
- The reported forecast position reflects pressures developing in London, BHT due to Drugs, Frimley Health due to increased NEL activity, and other providers (including the Independent sector) due to Elective activity (significant T&O pressure), SCAS relating to coding issues, along with increasing patient levels in Mental Health.
- The forecast position of £2.6m underspend for CHC reflect the confirmed and anticipated savings for the full year.
- Actions being taken to address the pressures –

Frimley - South Bucks solution underway and programmes put in place to limit activity e.g. Roll out Airedale to 11 Care Homes, STP funded project to support SCAS shift to CATS and UCC, linking with East Berkshire on development of community Respiratory service, Cardiology workshop with BHT outreach arranged, initial proposal for Enhanced recovery at home model.

BHT Drugs and Devices - Work with BHT as 50% risk share so over-heating for system. Use of Biosimilar.

Challenging high cost episodes of activity at OUH and London Providers to ensure appropriate charging.

IS – Ongoing reviews of referral patterns and look out how the contracts/activity can be managed more robustly.

London Providers – review referrals into London providers and if any can be re directed for future activity.

S117 – Review the proposed change in pool contributions.

CHC – Weekly monitoring of activity through the Broadcare database to understand impacts on the forecasts.

- The CCG submitted a £21.4m QIPP target to NHSE England on 30 April. At the end of Month 7 CCG is forecasting 95% on the QIPP delivery before the application of mitigations.
- The reported variance across planned and unscheduled care for Buckinghamshire CCG has been based on Month 6 SLAM flex position.
- The CCGs continues to explore avenues to generate savings and to ensure that the CCG maximises its opportunities to deliver against its targets.

## CSF (Commissioner Sustainability Fund)

The CCG has secured CSF of £15,500k, subject to a number of conditions mainly around hitting in year plan and FOT, which will offset the in year deficit to enable a final in year position of breakeven. Q1 and Q2 CSF of £5.4m has been received within M7. The remaining CSF will be recognised in the accounts on receipt of the allocation.

The quarterly phasing of the CSF is shown below. For reporting purposes the phasing of the CSF is assumed to be equal between each quarter.

	CSF phasing	CSF £
Qtr 1	10%	1.6
Qtr 2	25%	3.9
Qtr 3	30%	4.7
Qtr 4	35%	5.4
Total	100%	15.5

The CCG has received the Q1 and Q2 CSF allocation in M7 of £5.4m.

### 3. Risks and Mitigations

The CCG has reviewed the risks and mitigations and reflected appropriately within the financial position. The table below details those risks and mitigations which remain. The main risks relate to activity growth within Acute and CHC.

**Table 3 – Summary of Risks and Mitigations**

	Total			Risk Assessed
	£m	RAG	%	£m
<b>Risks</b>				
Prescribing - Growth	0.290	G	100	0.290
Acute activity - sensitivity	1.600	R	100	1.600
CHC activity - sensitivity	1.400	A	75	1.050
FNC Legacy Claims	0.500	R	100	0.500
D2A pressures	1.000	R	100	1.000
ICES activity pressure/Runrate	0.432	A	50	0.216
SCAS	0.100	A	50	0.000
London Providers	0.000	R	100	0.000
Joint care - S117	0.085	A	100	0.085
Lincolnshire patient	0.500	A	50	0.250
Other	0.000	R	100	0.000
<b>Total Risks</b>	<b>5.907</b>			<b>4.991</b>
<b>Mitigations</b>				
Contingency	2.900	G	100	2.900
Winter funding	1.000	G	100	1.000
Prescribing - if growth isn't 5.5%	0.000	G	100	0.000
CHC savings - CCT 2nd cohort	0.000	G	100	0.000
Other	0.600	G	100	0.000
CHAS	0.200	G	100	0.200
London High Cost Patients	0.200	G	100	0.200
Investment Slippage - Cancer MC	0.425	G	100	0.425
Running costs	0.266	G	100	0.266
<b>Total Mitigations</b>	<b>5.591</b>			<b>4.991</b>
<b>Net Risks</b>	<b>0.316</b>			<b>0.000</b>

The above indicates that the risks the CCG has identified can be covered by mitigations.

For the CCG to maintain this position it is vital that QIPP schemes and other saving plans take grip and start delivering cash releasing benefits to offset the over performance issues in the acute sector.

The CCG has prepared a forward monthly forecast view based on M7 actuals extrapolated covering the remainder of the year as shown in the table below. This shows the CCG achieving breakeven against in year plan and should be able to achieve CSF in full.

## 4. QIPP

The table below shows that the CCG's QIPP delivery before mitigations. The current shortfall is £1.1m; biggest risk is NELs over activity and S117.

**Table 4 - QIPP performance**

	Annual Target £k	RAG	BEST	MOST LIKELY	WORST
<b>QIPP - Delivery Status - 2018/19</b>					
<b>ORIGINAL QIPP TARGET TOTAL</b>	<b>21,435</b>		<b>21,435</b>	<b>20,306</b>	<b>13,439</b>
<b>Baseline Delivered:</b>					
- CHC/Running Costs/Community	5,988	G	5,988	5,988	5,988
- Targeted investments to must do only	3,028	G	3,028	2,728	3,028
- Budget Star chambers - agreed	480	G	480	380	380
- Release of NR primary care reserves (£1m of £1.7m held following review)	1,000	G	1,000	1,000	500
<b>Target - Baseline delivered</b>	<b>10,496</b>		<b>10,496</b>	<b>10,096</b>	<b>9,896</b>
- Investments held	2,273	G	2,273	2,273	2,273
- Arden & Gem (part of £450k agreed)	150	G	150	150	150
<b>Target - Other delivered</b>	<b>12,919</b>		<b>12,919</b>	<b>12,519</b>	<b>12,319</b>
<b>Activity required - some risk:</b>					
- Acute contract QIPP (OUH, MK)	170	A	170	101	0
- Reduced London Capacity plan for high cost patient	1,400	A	1,400	641	700
- Risk share agreed with Frimley	1,927	G	1,927	1,000	0
- Prescribing assumed underspend	600	G	600	1,472	282
- CHC balance	2,200	G	2,200	2,200	0
<b>Target - including activity base</b>	<b>19,216</b>		<b>19,216</b>	<b>17,933</b>	<b>13,301</b>
<b>Activity required - high risk:</b>					
- Budget star chambers action required to deliver - Uptitration, PI, S117, diabetic pumps	399	A	399	69	69
- Frimley QIPP	1,000	A	1,000	0	0
- Other potential investments/budgets to hold	820	A	820	2304	69
<b>Target - including activity base</b>	<b>21,435</b>		<b>21,435</b>	<b>20,306</b>	<b>13,439</b>
			<b>0</b>	<b>(1,129)</b>	<b>(6,867)</b>

## 5. Acute Commissioning

Table 5 – Spend by Contract

Trust Contract	Annual Plan	YTD Plan	YTD Actual	YTD Variance	Forecast Spend	Full Year Forecast Variance as at M7
	£,000	£,000	£,000	£,000	£,000	£,000
Buckinghamshire Hospitals (Incl Comm & PTS)	245,700	143,325	143,461	(136)	245,906	(206)
Frimley Health	52,300	30,508	31,977	(1,469)	55,122	(2,822)
Royal Berkshire FT	2,952	1,722	1,850	(128)	3,135	(183)
BMI Group (all sites)	3,166	1,847	2,206	(359)	3,746	(580)
Ramsey Group (all sites)	1,341	782	667	115	1,230	110
Spire Hosp	526	307	352	(45)	621	(95)
Circle	275	160	168	(8)	285	(11)
Acute Commissioning/QIPP	1,752	(5)	0	(5)	1,590	162
Ambulance Services	19,165	11,180	11,330	(151)	19,381	(216)
<b>Total Key Contracts</b>	<b>327,176</b>	<b>189,826</b>	<b>192,011</b>	<b>(2,185)</b>	<b>331,017</b>	<b>(3,841)</b>
Other Planned and Urgent Care Contracts	35,205	20,536	21,601	(1,065)	36,432	(1,227)
London Trusts	17,189	10,027	10,469	(442)	18,005	(816)
Other Community providers (non BHT)	13,714	8,000	8,000	0	13,714	0
Other (incl NCA, 24/7, PTS)	32,149	18,776	17,077	1,699	30,287	1,862
	<b>425,433</b>	<b>247,164</b>	<b>249,158</b>	<b>(1,994)</b>	<b>429,456</b>	<b>(4,023)</b>

The main areas of contract over performance in Month 7 are as follows. Note that all figures quoted for the Acute and Independent Providers section are those from the unadjusted Month 6 SLAM, which is the latest available information. To report the Month 7 position as per the above table, the SLAM values are uplifted.

### Acute and Independent Providers:

- For 2018/19, Buckinghamshire CCG has agreed a block value of £245.7m. The overspend against High Cost Drugs and Devices before applying the risk share is £119k, which would give a year to date bottom line overspend of £60k after applying financial adjustments. Note: the decision has been taken by the CCG to maintain last month's reported position to allow for movement in Drugs and Devices spend. Key drugs and devices drivers remain AMD/ DMO (Age-related Macular Degeneration / Diabetic Macular Oedema), and Arthritis / Psoriasis related drugs.

There are some key performance targets that are being consistently missed, namely A&E 4hr and RTT targets. Uncoded activity presents a significant risk (£1.6m in M06 flex), and this issue is being worked through with the Trust to plan towards reducing the levels, to allow for accurate planning. (Note: £168k remained uncoded at M05 freeze).

- Frimley Health – FHFT is over performing financially by £1.7m (6.6%) with activity over by 4,500 (7.4%). NEL and Critical Care continue to drive the over performance contributing £1.4m of the over performance. Further adjustments to the Provider reported overspend for the risk share marginal rate adjustment and CQUIN assumed fully payable, result in a bottom line position of £1.2m over Plan at Month 6.
- Of the £1.065m forecast over-performance balance in Other Planned and Urgent Care NHS Contracts, the most significant element is at Oxford University Hospitals, which is seeing an over performance in Month 6 of £600k (6%), with activity over by 2,208 (3.9%), a significant adverse movement of £418k since last month. Pressure continues in Outpatient Appointments £133k, Drugs and Devices £116k and Day cases £74k over plan.
- The other key over-performance in other is in Milton Keynes, where at Month 6 the overall overspend is £335k. The over performance has increased by £90k when compared to last month. The key areas of over performance are Outpatient Firsts (£136k), Financial Adjustments (£121k)



and Daycases (£120k). Please note the Readmission discount has been applied to the NEL HRG prices which has masked the over performance within NEL, and also contributes towards the overspend in financial adjustments. Key operational targets have been missed.

- Independents: these providers are over-performing by £285k (11%), down from £275k (12.7%) at M05. The main contributor towards Month 6 over-performance is BMI Chiltern £279k (25%), Spire Thames Valley Hospital at £32k and BMI Princess Margaret at £37k. The over performance across these providers remains Elective IP Orthopaedics (Hips and Knees), followed by Gastroenterology procedures.
- Ambulance Services: The position is driven by increased levels of activity and acuity in the 999 service. Pressure included due to tolerance levels on the contract along with future impact of “missed” calls.
- Patient Transport: Current over performance has not yet reached the planned level of £200k.
- NHS 111: 1718 activity growth of 8% would present a cost pressure of £67k
- Other: release of NCA accruals from 17/18

## 6 - Activity

The following information shows the year on year comparison for activity and finance for firstly, all main contracts, the specifically Buckinghamshire Healthcare, Frimley Health and Oxford University Hospitals. This is based on M6 SLAM data, and covers the key Elective, Non-Elective and A&E categories. The following information is direct from SLAM and not adjusted for risk share etc.

This table shows activity across all providers:

Month 6 SLAM	YTD Actual Activity	Activity vs prior year		YTD cost	Cost vs prior year	
		Activity	%		£	%
Elective	A&E	62,613	6.8%	8,211	-2.2%	
	DC	23,094	-5.7%	18,791	0.7%	
	IP	4,097	-1.9%	12,706	6.5%	
NEL	NEL	22,855	10.3%	47,350	10.6%	
	NELNE*	3,183	-2.9%	9,938	5.4%	
	NELST	2,335	25.9%	1,674	31.5%	
<b>NEL Total</b>	<b>28,373</b>	<b>9.7%</b>	<b>58,962</b>	<b>10.2%</b>		

\*Excludes Maternity Antenatal / Postnatal

Excess Bed Days are not included

## 7 ICS Summary

Buckinghamshire CCG is part of an Integrated Care System comprising of the Clinical Commissioning Group, Buckinghamshire Healthcare NHS Trust, Oxford Health Foundation Trust, South Central Ambulance Service, the countywide GPs federation, and Buckinghamshire County Council.

The purpose of the ICS is to drive closer working which was first set out in a five-year plan for health and social care through to 2020 which called for better integration of GP, community health, mental health and hospital services, as well as more joined-up working with local government.

The new approach is intended to:

- provide care closer to home to reduce the length of stay in hospital
- enable GPs and mental health teams to work alongside hospital teams in A&E, and
- streamline care for people with long-term conditions

Currently the finances reported relate to the CCG and Buckinghamshire Healthcare Trust and are shown in the following tables:

**Table 6 – ICS Income and Expenditure (M7)**

Month 7 ICS			
Including CSF/PSF	Plan	Act	Var
CCG	(2,067)	(1,983)	84
Trust	3,345	(14,768)	(18,113)
<b>Sub Total</b>	<b>1,278</b>	<b>(16,751)</b>	<b>(18,029)</b>

- The ICS ytd position is a deficit of £16.8m, which is £18.0m adverse to plan.
- The main reasons for this variance are as follows:
  - PSF shortfall of £5.4m
  - Underperformance on Income of £2.8m
  - CIP shortfall £6.5m
  - Overspend on non-pay £4.5m
- The system has agreed with NHS E/I that it will reforecast ahead of M9
- Oxford Health have moved their FOT out, and are now planning to be off plan by £7.6m excluding PSF (this is not included in the ICS Control Total).

Within the CCG allocation there is a budget of £2.8m which the authority to spend against has been delegated to the Managing Director of the ICS. Predominately the spend is covering running costs and transformation programme spend – this covers various programmes to initiate change and are approved on a business case basis by the systems Director of Finance group chaired by the CCG CFO.

The current M7 position is in the following table:

**Table 7 – ICS internal budget**

ICS Budget M7								
Income	Annual Budget	YTD			Full Year			
		Budget	Actual	Variance	Budget	Forecast	Variance	
<b>Total Income</b>	<b>2,800</b>	<b>455</b>	<b>455</b>	<b>0</b>	<b>2,800</b>	<b>2,800</b>	<b>0</b>	
<b>Expenditure</b>								
Running Costs	688	374	203	171	688	688	0	
<b>Programmes</b>								
<b>Committed</b>								
Mental Health	262	100	0	100	262	262	0	
Consultant Connect	156	156	0	156	156	156	0	
NEL Capacity/Demand	200	200	0	200	200	200	0	
Community Care Model	80	80	0	80	80	80	0	
<b>Total Committed</b>	<b>698</b>	<b>536</b>	<b>0</b>	<b>536</b>	<b>698</b>	<b>698</b>	<b>0</b>	
<b>Awaiting Business case</b>								
System Development (OD)	300	0	0	0	300	122	178	
<b>Total awaiting Business Cases</b>	<b>300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300</b>	<b>122</b>	<b>178</b>	
<b>Ringfenced Funding</b>								
Transformation Team (part of £900k)	820	0	0	0	820	0	820	
Contingency @ 10%	180	0	0	0	180	0	180	
<b>Total Ringfenced Funding</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	
<b>Total Investments</b>	<b>1,998</b>	<b>536</b>	<b>0</b>	<b>536</b>	<b>1,998</b>	<b>820</b>	<b>1,178</b>	
<b>Total Expenditure</b>	<b>2,686</b>	<b>910</b>	<b>203</b>	<b>707</b>	<b>2,686</b>	<b>1,508</b>	<b>1,178</b>	
<b>Expected Underspend / (Overspend)</b>	<b>114</b>	<b>(455)</b>	<b>252</b>	<b>(707)</b>	<b>114</b>	<b>1,292</b>	<b>(1,178)</b>	

## Abbreviations and acronyms used:

<b>2018/19</b>	Financial Year from 1 April 2018 – 31 March 2019	<b>k</b>	Thousand
<b>2017/18</b>	Financial Year from 1 April 2017 – 31 March 2018	<b>m</b>	Million
<b>A&amp;E</b>	Accident and Emergency	<b>MSK</b>	Musculo-Skeletal
<b>APMS</b>	Alternative Provider Medical Services	<b>MPIG</b>	Minimum Practice Income Guarantee
<b>AT</b>	Area Team	<b>NHSE</b>	NHS England
<b>BPPC</b>	Better Payment Practice Code- target (currently 95% of invoices to be paid within 30 days of receipt of invoice or goods/service.	<b>PBR</b>	Payment By Results – payment system (based on Healthcare Resource Groups) used mainly in acute contracts
<b>AVCCG</b>	Aylesbury Vale CCG	<b>OUH</b>	Oxford University Hospitals NHS Foundation Trust
<b>Break-even</b>	Position where actual costs are same as planned i.e. not in deficit or surplus (loss or profit)	<b>POD</b>	Point of Delivery – area of acute care activity of similar type (e.g. Inpatient or Outpatient)
<b>Budget</b>	A sum of money allocated for a specific purpose	<b>PPD</b>	Prescription Pricing Department (central body that provides GP prescribing data)
<b>CCG</b>	Clinical Commissioning Group	<b>PSF</b>	Provider Sustainability Funding
<b>CAMH</b>	Child & Adolescent Mental Health Services	<b>QIPP</b>	Quality, Innovation, Prevention and Productivity – plans and associated savings / changes in financial costs
<b>CCGs</b>	Aylesbury Vale and Chiltern Clinical Commissioning Groups	<b>Reserves</b>	Monies set aside for a specific purpose e.g. Contingency reserves for unforeseen spend in year.
<b>CHC</b>	Continuing Health Care	<b>RTT</b>	Referral to Treatment is the definition by which patients waiting to be treated are measured
<b>CQUIN</b>	Commissioning Quality & Innovation	<b>Revenue Resource Limit (RRL)</b>	Total funding allocated for the year set by the Department of Health
<b>CSF</b>	Commissioner Sustainability Funding	<b>RBH</b>	Royal Berkshire Hospital
<b>CSU</b>	Commissioning Support Unit	<b>QIPP</b>	Quality, Innovation, Prevention and Productivity – plans and associated savings / changes in financial costs
<b>CT</b>	Control Total	<b>SCAS</b>	South Central Ambulance Service
<b>Deficit</b>	Financial variance where overall net costs are more than planned	<b>SLAM</b>	Service Level Agreement Monitoring – i.e. contract monitoring information
<b>Excess Bed Days</b>	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)	<b>STP</b>	Sustainability and Transformation Plan (now Local NHS Plan)
<b>FPH</b>	Frimley Health NHS Foundation Trust.	<b>Surplus</b>	Financial variance where overall net costs are less than planned
<b>FOT</b>	Forecast Outturn (from 1/4/18 to 31/3/19)	<b>Variance (Adverse)</b>	Difference against plan (overspend)
<b>FNC</b>	Funded Nursing Care	<b>Variance (Favourable)</b>	Difference against plan (underspend)
<b>GP</b>	General Practice or General Practitioner	<b>YTD</b>	Year-to-date (from 1 April to the end of the reported month)
<b>HR</b>	Human Resource department (part of CSU)		