

| | | | |
|------------------------------|---|-------------|-------------------------------|
| Report Title: | Finance Report Month 7 2122 | | |
| Sponsoring Executive: | Dinah McLannahan, Chief Finance Officer | | |
| Report Author: | Simon Sheppard, Director of Operational Finance | | |
| Meeting: | Trust Board (Public) | Date | 2 nd December 2021 |

1. Suggested discussion points *[two or three issues you consider the Trust Board should focus on]*

Last month the Board approved in principle an H2 financial plan that expected use of identified headroom. October was as expected in that the Trust achieved a break even position after utilising c£500k of flexibility. Whilst we expect that requirement to increase to remain on plan over the winter months (to the extent the increased run rate is not covered within the forecast), at this point in time it is anticipated that there will be sufficient flexibility and access to the ICS risk reserve to achieve a break even plan for H2. The ICS currently has a central risk pot of £11.9m, indicatively committed already by three of the four acute Trusts.

Attention is now turning through FIC to challenging the variances to budget so that they may be addressed appropriately to inform a robust plan for 2223 and beyond, linking to MMUH affordability. The capital programme has been reviewed in detail and a small underspend forecast. The Trust has been successful with 4 TIF bids which support the programme.

Cash balances remain strong at £67m at 31st October – and with improvement actions identified last month, the Trust is now reporting BPPC compliance, paying more than 95% of invoices due within 30 days of receipt.

2. Alignment to our Vision *[indicate with an 'X' which Strategic Objective this paper supports]*

| Our Patients | Our People | Our Population |
|--|--|---|
| To be good or outstanding in everything that we do | To cultivate and sustain happy, productive and engaged staff | To work seamlessly with our partners to improve lives |
| x | | |

3. Previous consideration *[where has this paper been previously discussed?]*

PMC, CLE, 23rd November
FIC 26th November

4. Recommendation(s)

The Trust Board is asked to:

- a. NOTE:** the contents of the report

5. Impact *[indicate with an 'X' which governance initiatives this matter relates to and where shown elaborate]*

| | | |
|----------------------------|-------------------|--|
| Trust Risk Register | x | 3688, 3689 |
| Board Assurance Framework | x | SBAF 9, SBAF 10 |
| Equality Impact Assessment | Is this required? | Y <input type="checkbox"/> N <input checked="" type="checkbox"/> If 'Y' date completed |
| Quality Impact Assessment | Is this required? | Y <input type="checkbox"/> N <input checked="" type="checkbox"/> If 'Y' date completed |

SANDWELL AND WEST BIRMINGHAM HOSPITALS NHS TRUST

Report to the Public Trust Board: 2nd December 2021

Finance Report Month 7 (October) 21/22

1. Introduction or background

1.1 This report describes the key issues in relation to financial performance year to date against the 21/22 financial plan, reflecting H1 (April – Sept) H2 (Oct – March) performance.

2. Income and Expenditure 21/22

2.1 The Trust is on track to deliver break even performance against a break even plan for the 21/22 financial year. Year to date the Trust is breakeven against a £0.02m deficit plan, a £0.02m favourable variance



2.2 Pay costs have reduced in October from the September position, though the September position was artificially high due to the payment of the 21/22 pay arrears. The normalised position, excluding the pay award, is showing an increase in pay costs month on month. Substantive funded establishment is 7,258 wtes, 7,007 after vacancy factors and planned CIPs. 6,594 substantive wte were worked in Month 7, with just over 1,081 bank and agency wtes engaged. The Trust was therefore c668wtes over funded establishment. 168wte are directly attributed to Covid.



2.3 Favourable variance to plan in Month for non-pay driven by reserves and covid expenditure below forecast. The Trust is seeing increasing pressure in other areas of expenditure, most notably energy where price and volume increases have seen a £1.23m adverse variance against plan. M&S expenditure has increased as activity has restored. Use of the Independent sector is increasing, reflected in higher than previous month expenditure against services received, although this has not translated into additional ERF.

H2 Planning

2.4 The H2 guidance proposed that the ERF funding would continue into H2, with the likely monthly trajectories being at 95% of the 2019/20 monthly values. ERF incentives in H2 are based on clock-stops rather than gross activity, with the baseline target being 89% of 2019-20 actuals (equivalent to the Q2 target of 95% of gross activity by value). Initial clock-stop counts for October indicate delivery of 73% of target (being validated).

2.5 The Trust has submitted its H2 financial plan on the 25 November in line with the national deadline. This followed the ICS submission on the 18 November. The plan included financial, activity and workforce submissions which were triangulated to ensure alignments across these categories.

- 2.6 The key financial headlines within the H2 plan are:
- An overall financial plan for 21/22 of breakeven
 - Pay costs are based on current spend, plus assumed recruitment and the impact of winter schemes
 - Non-pay forecast is based on expected changes to the run rate over winter plus expected changes in activity
 - Secured £204.6m (H1, £197.3m) from the Black Country ICS as a block payment, inclusive of support for the winter plan
 - Access to the ERF funding delivered in H1, but no ERF assumed in H2 (no penalty for under-delivery)
 - A further requirement of £5.6m from the ICS reserve to support pressures, in particular energy costs

2.7 The Trust has signed up to a financial risk share agreement with ICS partners, as it did in 2021. This is a significant development in the maturity of the ICS and includes principles

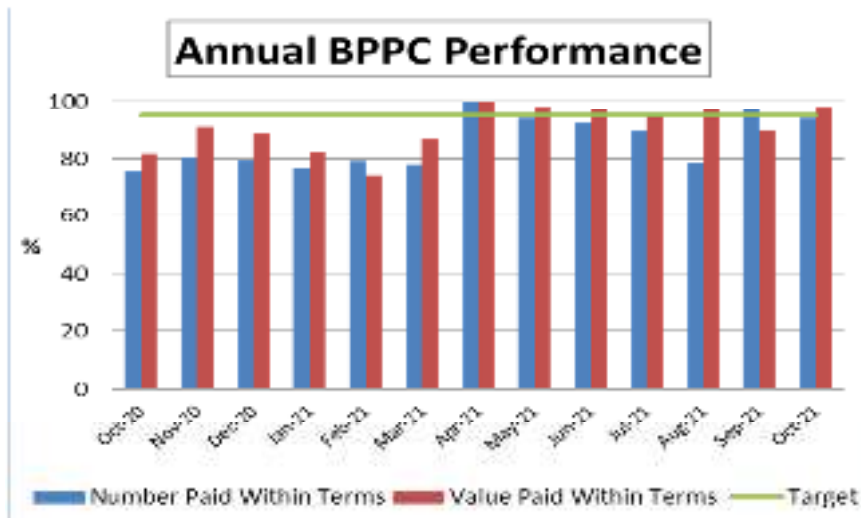
such as working collaboratively to deliver the balance across the system, and that no organisation can be in surplus if another is in deficit. Whilst this in theory assists the Trust with management of any potential risks over winter, it also means the Trust may be asked to support others. Indicatively, the risk pot as currently understood is fully committed at plan setting for H2.

3. Capital and Cash

- 3.1 Please see Annex 2 for detail. The 2122 capital programme is behind plan at month 7 - but the Trust is still forecasting to deliver the annual plan, following a detailed review of the schemes during October. Close scrutiny of the schemes will be maintained by the Capital Monitoring Group.
- 3.2 This is particularly important as the ICS has sought and gained support for projects via emergency PDC and CRL cover from the region. To then underspend against the control total would not be viewed favourably. The MMUH plan reflected the most recent approved cash flow plan from Balfour Beatty, and has not yet been updated until a new plan is approved. The detail of this is covered elsewhere in Board business.
- 3.3 The Trust has also been successful in receiving support for the following schemes from the Targeted Investment Fund.

| | Capital £000s | Revenue £000s |
|---|------------------|------------------|
| Fixed Site Lithotripter | 264 | 28 |
| Automated Breast Ultrasound System - Purchase and running of ABUS service | 144 | 28 |
| Ophthalmology – Optos and OCT Equipment | 460 | 24 |
| PACU and RSU Elements of Critical Care Expansion Plan only. | 950 | 849 |

- 3.4 The cash balance at the end of 2020/21 financial year was £71.405m. Of this, £26.230m was funding being held for payments due in April on the MMUH scheme. The Trust is forecasting that cash will reduce to c£26m by the end of the financial year, based on an expected breakeven I&E performance, with the year to date balance being £67m.
- 3.5 The month 6 Board Report set out actions required to achieve the target of paying 95% of invoices (not disputed) within 30 days of receipt. The Trust had been very close to the target for some months following significant improvement during the pandemic when the team were working almost exclusively at home and we are now reporting achievement in Month 7.
- 3.6 The key action that has pushed the Trust over the target has been to measure performance against invoice received date (in accordance with the guidance) rather than the invoice date itself. All of 2122 data has been reworked using this rule and the Trust has met the target by value in 6 out of 7 months since April 2021. The next step is to increase the local supplier base; Audit & Risk Management Committee already receives reporting on payment compliance for local suppliers. The Trust currently spends 10.26% of its controllable spend in Birmingham and the Black Country.



4. Annual Planning 2022/23

4.1 The formal planning guidance for 2022/23 from NHSEI is expected sometime in mid / late December 2021. To ensure the Trust has a Board approved plan prior to 1 April 2022 we have started the planning process. This was presented to the Finance and Investment Committee in November.

4.2 The key areas of focus within the planning cycle to ensure the 2022/23 plan is fully triangulated and aligns with the Trust strategy include;

- Activity and capacity plans developed with the clinical groups
- A clear relationship between bed capacity, safe staffing requirements and workforce
- Cost Pressures and service developments
- Cost Improvement Programme
- Other specific priority areas, such as the recurrent impact of Covid
- Governance of the programme both internally and within the ICS.

4.3 The executive lead for collating and producing our annual plan will be the Chief Finance Officer. This will involve the critical triangulation of activity trajectories, service delivery trajectories, workforce numbers and income & expenditure. Over the coming weeks the variance from budgets for the H2 forecast is being analysed by group, to determine to what extent budgets can and should be changed for 2223 to ensure that they can be used to hold to account on financial performance. Any changes should be backed up by appropriate governance such as the recurrent bed plan or signed off medical rotas, or nursing establishments. The drivers are broadly; Covid, CIP under delivery, extra bed capacity, recovery and restoration of elective care, and enhanced bank and agency rates.

5. Recommendations

5.1 The Trust Board is asked to:

- a. Note and discuss the contents of the report

Dinah McLannahan
Chief Finance Officer

25 November 2021

Annex 1: Key Financial Headlines



















Annex 2: 2122 Capital Programme

Annex 3: Elective Recovery Fund

Annex 4: Statement of Financial Position

Annex 5: Financial Risks

Key Financial Headlines

| | In Month Plan £ms | In Month Actual £ms | In Month Variance £ms | YTD Plan £ms | YTD Actual £ms | YTD Variance £ms |
|--|-------------------------|---------------------------|--|--------------------|----------------------|--|
|  I&E Performance | (0.02) | (0.02) |  (0.00) | (0.02) | 0.00 |  0.02 |
|  NHSI Agency Ceiling | 0.87 | 1.43 |  (0.56) | 6.32 | 9.05 |  (2.73) |
|  Efficiency Programme (CIP) | 1.10 | 0.55 |  (0.55) | 7.71 | 3.96 |  (3.74) |
|  Capital Expenditure (Excl MMUH) | 1.4 | 1.5 |  (0.1) | 12.1 | 6.9 |  5.3 |
|  Capital Expenditure (MMUH) | 16.7 | 14.4 |  2.2 | 144.3 | 114.5 |  29.8 |
|  Cash Balance | 32.5 | 67.0 |  34.5 | 32.5 | 67.0 |  34.5 |

| SANDWELL & WEST BIRMINGHAM HOSPITALS NHS TRUST | | | | | | | |
|--|------------------------|----------------|-----------------|-------------------|--------------------|-------------------|-------------------|
| Summary Capital Expenditure: FY 2021/22 to PD7 | | | | | | | |
| | Annual | Year to Date | | | Year End Forecast | | |
| | Original Plan £000s | Plan £000s | Actual £000s | Variance £000s | NHSI Plan £000s | Forecast £000s | Variance £000s |
| Internal - Self Financing | | | | | | | |
| Estates | 7,566 | 3,365 | 1,724 | 1,641 | 8,236 | 7,452 | 784 |
| IT | 7,046 | 4,492 | 2,203 | 2,289 | 7,046 | 6,051 | 985 |
| Medical equipment | 3,616 | 2,207 | 480 | 1,627 | 3,616 | 3,616 | 0 |
| Charity | 85 | 40 | 0 | 40 | 85 | 85 | 0 |
| Sub total | 18,313 | 10,004 | 4,407 | 5,597 | 18,983 | 17,214 | 1,769 |
| External - PDC | | | | | | | |
| STP Reconfiguration | 500 | 500 | 500 | 0 | 500 | 500 | 0 |
| PDC BMEC Diagnostic Hub Equipment | 670 | 392 | 0 | 392 | 0 | 0 | 0 |
| Sub total | 1,170 | 892 | 500 | 392 | 500 | 500 | 0 |
| MMUH - PDC | | | | | | | |
| Midland Met Construction Cost to Complete | 170,406 | 144,285 | 114,213 | 30,072 | 170,406 | 170,302 | 104 |
| MHCLG - Midland Met Learning Campus | 0 | 0 | 294 | -294 | 0 | 1,200 | -1,200 |
| TOTAL | 189,889 | 155,181 | 119,414 | 35,767 | 189,889 | 189,216 | 673 |
| Technical-IFRIC12 | | | | | | | |
| BTC & MES | 2,142 | 1,250 | 1,093 | 443 | 2,142 | 2,366 | 224 |
| Trust Wide Programme | 192,031 | 156,431 | 121,107 | 35,324 | 192,031 | 191,582 | 449 |

Elective Recovery Fund & Activity levels

| | Apr 21 | May 21 | Jun 21 | Jul 21 | Aug 21 | Sep 21 | H1 2021 |
|--|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| | £ | £ | £ | £ | £ | £ | £ |
| Performance Against Lower Threshold @ 100% Tariff | | | | | | | |
| Total DG, EL, OP, OF | | | | | | | |
| Sandwell and West Birmingham Hospitals NHS Trust | -1,060,224 | 1,842,787 | 1,076,881 | -325,729 | -1,176,622 | -727,726 | 2,761,794 |
| The Dudley Group NHS Foundation Trust | 734,649 | 870,610 | 34,620 | -1,305,160 | -1,604,360 | -1,087,160 | -3,202,010 |
| The Royal Wolverhampton NHS Trust | 2,821,725 | 3,729,415 | 2,847,975 | 572,549 | 74,928 | 1,140,870 | 8,805,459 |
| Various Healthcare NHS Trust | 837,337 | 805,895 | 762,726 | -667,001 | -313,682 | -848,894 | 619,242 |
| Independent Sector Providers - NHS Black Country and West Birmingham CCG | 941,174 | 271,784 | -94,444 | 782,211 | 105,772 | 41,421 | 2,044,418 |
| Total | 6,348,534 | 7,585,888 | 4,564,164 | 1,025,171 | 2,741,221 | 4,273,255 | 10,848,910 |
| Split of Net System Position | | | | | | | |
| Amount over LT below UT | 5,512,234 | 4,001,276 | 2,343,230 | -1,033,171 | -2,741,221 | -4,273,255 | 3,600,792 |
| Amount over UT | 0 | 3,556,767 | 2,357,260 | 0 | 0 | 0 | 5,914,020 |
| Total | 5,512,234 | 7,558,044 | 4,700,490 | -1,033,171 | -2,741,221 | -4,273,255 | 9,514,812 |
| Funding | | | | | | | |
| Amount over LT below UT @ 100% | 6,290,736 | 4,081,278 | 2,343,230 | 0 | 0 | 0 | 12,715,242 |
| Amount over UT @ 100% | 0 | 4,468,400 | 2,999,749 | 0 | 0 | 0 | 3,022,040 |
| Total | 6,290,736 | 8,549,678 | 5,342,979 | 0 | 0 | 0 | 15,737,282 |
| For Non-NHS and IFRS | | | | | | | |
| Sandwell and West Birmingham Hospitals NHS Trust | 1,082,221 | 1,204,200 | 1,702,782 | 0 | 0 | 0 | 3,989,203 |
| The Dudley Group NHS Foundation Trust | 700,592 | 872,607 | 28,771 | 0 | 0 | 0 | 1,600,050 |
| The Royal Wolverhampton NHS Trust | 2,822,101 | 4,175,162 | 2,247,378 | 0 | 0 | 0 | 9,245,612 |
| Various Healthcare NHS Trust | 734,649 | 870,610 | 34,620 | 0 | 0 | 0 | 4,317,071 |
| Independent Sector Providers - NHS Black Country and West Birmingham CCG | 377,228 | 332,092 | 0 | 0 | 0 | 0 | 709,387 |
| Total | 6,290,736 | 8,280,409 | 4,614,035 | 0 | 0 | 0 | 19,215,180 |

| Run Rate and H2 Plan | | | | | | | | | | | | | | |
|--------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| | Apr-21 | May-21 | Jun-21 | Jul-21 | Aug-21 | Sep-21 | Oct-21 | | | Nov-21 | Dec-21 | Jan-22 | Feb-22 | Mar-22 |
| Activity Run Rate by POD | Actual | Actual | Actual | Actual | Actual | Actual | Plan | Actual | +/- | Plan | Plan | Plan | Plan | Plan |
| Community | 56,235 | 56,810 | 59,064 | 59,582 | 57,243 | 52,419 | 57,013 | 52,589 | -4,424 | 57,013 | 57,013 | 57,013 | 57,013 | 57,013 |
| Elective Admissions | 2,208 | 2,603 | 3,419 | 3,374 | 3,224 | 3,243 | 3,776 | 3,256 | -520 | 4,235 | 3,869 | 3,775 | 3,548 | 4,049 |
| Emergency Admissions | 3,722 | 3,970 | 3,913 | 4,124 | 4,028 | 4,116 | 4,581 | 4,181 | -400 | 4,581 | 4,581 | 4,581 | 4,581 | 4,581 |
| Emergency Departments | 16,189 | 18,356 | 18,987 | 19,022 | 18,309 | 19,055 | 18,559 | 19,766 | 1,207 | 18,559 | 18,559 | 18,559 | 18,559 | 18,559 |
| Excess Bed Days | 393 | 394 | 661 | 608 | 703 | 852 | 718 | 687 | -31 | 718 | 718 | 718 | 718 | 718 |
| Maternity Pathway | 1,409 | 1,493 | 1,374 | 1,507 | 1,400 | 1,583 | 1,470 | 1,377 | -93 | 1,470 | 1,470 | 1,470 | 1,470 | 1,470 |
| Neonatal Unit | 837 | 1,139 | 1,084 | 1,141 | 1,080 | 903 | 931 | 974 | 43 | 931 | 931 | 931 | 931 | 931 |
| OP New Attendances | 16,033 | 17,662 | 20,053 | 19,021 | 17,714 | 18,951 | 15,067 | 17,707 | 2,640 | 17,579 | 14,011 | 13,928 | 14,333 | 15,529 |
| OP Procedures | 8,372 | 8,796 | 10,111 | 9,336 | 8,097 | 9,193 | 9,975 | 8,913 | -1,062 | 12,484 | 10,897 | 10,930 | 11,328 | 11,358 |
| OP Review Attendances | 22,044 | 22,476 | 25,707 | 23,711 | 21,626 | 24,261 | 21,062 | 22,249 | 1,187 | 24,041 | 20,100 | 20,669 | 22,362 | 23,312 |
| OP Non Face to Face | 7,306 | 7,046 | 7,152 | 6,879 | 7,128 | 7,356 | 13,590 | 7,525 | -6,065 | 13,070 | 13,886 | 16,930 | 15,515 | 17,349 |
| Other Contract Lines | 310,367 | 301,814 | 363,381 | 352,489 | 326,382 | 304,025 | 326,582 | 296,461 | -30,122 | 326,582 | 326,582 | 326,582 | 326,582 | 326,582 |
| Unbundled Activity | 4,892 | 5,778 | 5,869 | 5,414 | 4,982 | 5,305 | 6,259 | 4,979 | -1,280 | 6,259 | 6,259 | 6,259 | 6,259 | 6,259 |

Annex 4
Statement of Financial Position

Sandwell & West Birmingham Hospitals NHS Trust
STATEMENT OF FINANCIAL POSITION 2021/22

| | Balance as at 31st March 2021 £000 | Balance as at 31st October 2021 £000 | Forecast 31st March 2022 £000 |
|--------------------------------|---|---|--|
| Non Current Assets | | | |
| Property, Plant and Equipment | 681,148 | 789,441 | 850,928 |
| Intangible Assets | 218 | 189 | 218 |
| Investment Assets | 0 | 0 | 0 |
| Trade and Other Receivables | 100 | 100 | 0 |
| Current Assets | | | |
| Inventories | 3,437 | 3,437 | 3,437 |
| Trade and Other Receivables | 30,920 | 22,642 | 30,920 |
| Cash and Cash Equivalents | 71,441 | 67,006 | 25,252 |
| Current Liabilities | | | |
| Trade and Other Payables | (98,279) | (105,281) | (53,890) |
| Provisions | (1,067) | (950) | (1,067) |
| Borrowings | (1,553) | (1,556) | (1,553) |
| DH Loan | 0 | 0 | 0 |
| Non Current Liabilities | | | |
| Provisions | (3,529) | (3,529) | (3,529) |
| Borrowings | (25,911) | (24,911) | (24,111) |
| DH Loan | 0 | 0 | 0 |
| | 656,925 | 746,588 | 826,605 |
| Financed By | | | |
| Taxpayers Equity | | | |
| Public Dividend Capital | 486,117 | 575,892 | 655,797 |
| Retained Earnings reserve | 153,089 | 152,977 | 153,089 |
| Revaluation Reserve | 8,661 | 8,661 | 8,661 |
| Other Reserves | 9,058 | 9,058 | 9,058 |
| | 656,925 | 746,588 | 826,605 |

Financial risks as at October 2021 for Delivery of the Financial IS&P Plan

| Ref | Stratified Risk | Materiality | Severity | Target | Q3F Rating 2021 | Q3F Rating 2020 | Q3F Rating 2019 | Q3F Rating 2018 | Q3F Rating 2017 | Q3F Rating 2016 | Q3F Rating 2015 | Impact | RM Mitigating Actions | Residual |
|-----|--|-------------|----------|--------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---|--|----------|
| 1 | Covid cases in 12 (Oct-Mar) are above the budget level | 3 | 5 | ↔ | 4 | 4 | 5 | 5 | 5 | 5 | 5 | Financial Quality Workforce Operational | <p>Planning assumed for 14000 cases in Oct to Mar 2021, vs 15000</p> <p>Group priority of focusing on safely reducing Covid spend</p> <p>Remain vigilant & ensure informed decisions are made - ensure all decisions are made with a 10% below budgeting focus</p> | 50% |
| 2 | Top 10 funding from NPMH is not as per plan | 4 | 6 | ↔ | 75 | 50 | 70 | 15 | 15 | 15 | 15 | Financial | <p>Ongoing dialogue with NPMH - escalation to regional board as part of the agreement</p> <p>Submit annual funding bid to NPMH</p> | 70% |
| 3 | Delivery of the Quality & Safety Improvement Programme | 4 | 5 | ↔ | 70 | 50 | 75 | 15 | 15 | 75 | 75 | Financial | <p>Formally off-duty board chaired by CEO</p> <p>As with other projects, ensure to have the right people</p> | 50% |
| 4 | Key projects in our calendar for 2021/22 | 5 | 5 | ↔ | 75 | 75 | 70 | 70 | 70 | 70 | 70 | Financial | <p>Ensure we have the right people</p> <p>Escalate to the CEO for support if the system does progress</p> | 50% |
| 5 | Financials - reduce levels of staffing in greater use of agency and bank staff | 4 | 6 | ↔ | 70 | 50 | 70 | 15 | 15 | 15 | 15 | Financial Quality Workforce Operational | <p>Team working effectively with local & external</p> <p>Be careful People and CFO to have good relationship management in place</p> | 50% |
| 6 | Staffing levels are not within the budget level | 5 | 5 | ↔ | 25 | 25 | 25 | 25 | 25 | 25 | 25 | Financial Quality Workforce Operational | <p>Be clear on the budget and the right people to have the right people</p> <p>Be - introduction of vacancy controls before adverts</p> | 50% |
| 7 | Financial Recovery in July may not be as good as above income received | 1 | 5 | ↔ | 7 | 7 | 5 | 5 | 7 | 10 | 10 | Financial Quality Workforce Operational | <p>Agree a monthly agreement</p> <p>EC forecast of income into the system</p> <p>Helping to keep a track of the income forecast through the 8 weeks</p> | 50% |
| 8 | Set a plan and ensure funding is not as per plan | 2 | 5 | ↔ | 10 | 10 | 10 | 10 | 10 | 10 | 10 | Financial | <p>CEO engagement in weekly system meetings to ensure funding is secured</p> | 50% |
| 9 | Increased funding needs due to Knowledge transfer | 1 | 4 | ↔ | 20 | 20 | 20 | 20 | 20 | 20 | 20 | Financial Quality Workforce Operational | <p>Business case being developed to ensure Knowledge system - this is presented to CEO in August</p> | 50% |
| 10 | Decisions are made at system or Trust level with no apparent approval | 4 | 4 | ↔ | 15 | 15 | 15 | 15 | 15 | 15 | 15 | Financial Quality Workforce Operational | <p>Present a plan to the CEO and ensure the plan is approved with the CEO</p> <p>External governance review of the plan and the findings to be adopted</p> <p>Vacancy Approval process to be refined, etc</p> | 50% |
| 11 | Planning guidance to be issued - currently to various RAG and ITN executives | 2 | 6 | ↓ | 10 | 15 | 20 | | | | | Financial Quality Workforce Operational | <p>Reliance on national and regional teams</p> <p>MINOR - 10/100 meetings</p> <p>MINOR - 10/100 meetings</p> | 50% |
| 12 | Increasing number of contracts with independent bodies - ensure a plan for clinical operational work force and financial support - ensure a plan for independent support | 5 | 5 | ↔ | 15 | 15 | 15 | | | | | Financial Quality Workforce Operational | <p>Ensure a plan for independent support - ensure a plan for independent support</p> | 50% |