

BOB ICB BOARD MEETING

Title	Finance Report Month 4 (July) 2023/24		
Paper Date:	9 September 2023	Meeting Date:	19 September 2023
Purpose:	Assurance	Agenda Item:	12
Author:	Jenny Simpson, Finance - Head of Reporting	Exec Lead/ Senior Responsible Officer:	Matthew Metcalfe, Chief Finance Officer

Executive Summary

This paper sets out the financial position of the Integrated Care Board (ICB) and the wider Integrated Care System (ICS) at the end of M4 2023/24.

The Board should note that the ICB has overspent by £12.6m year to date (YTD) due to pressure in prescribing, continuing healthcare, mental health placements and independent sector activity for ophthalmology. The forecast is held at breakeven for the year, but action is required to achieve this.

The ICS has reported a deficit of £47.1m at M4 compared to a planned deficit of £19.0m i.e. £28.2m worse than plan at M4. The variance is driven by under delivery of savings targets at the OUH and the ICB position. Other providers are on, or close to, plan at M4. Further work is required to ensure savings schemes deliver as planned and that cost control measures are implemented across the whole system.

NHSE have issued further guidance setting out expected controls to be implemented. The providers have assessed themselves against these controls and most actions are now in place including vacancy control panels. These are matters which have received considerable focus in recent weeks from both regional and national colleagues including during a first quarter oversight meeting with the regional team on 11 August and a meeting with the national team on 8 September. In response to the challenging financial and performance landscape regular system meetings have now been established bringing together all provider Chief Executives, Chief Finance Officers and Chief Operating Officers with the first having taken place on 25 August.

Aggregated gross system risk across all organisations totals £160.3m at M4 reducing to £92.9m after mitigations. Further work is required to ensure consistency of approach and confidence in mitigations.

The ICS capital allocation is forecast to be on plan at year end.

Action Required

The board are asked to note the YTD position.

Conflicts of Interest

Conflict noted: conflicted party can participate in discussion and decision

This report contains information including the financial performance of organisations which members of the Board (Steve MacManus, Partner member – NHS Trusts/Foundation Trusts; Minoo Irani, Member for Mental Health) lead/ are employed by. ICB funding contributes to the pooled budgets managed by Buckinghamshire Council and the contract held by GP practices, so RS and GG are potentially conflicted. The perspective of these members is an important aspect to enable the Board to focus on where the ICB and system contribute to improvement

Date/Name of Committee/ Meeting, Where Last Reviewed:

4 September 2023, System Productivity Committee

Finance Report

Month 04 2022/23

BOB ICS Finance Report

ICB

- The ICB reported a YTD deficit at M4 of £12.6m (M3 £3.9m) and a breakeven forecast outturn (FOT) as per plan. The ICB is not able to change its forecast at this point in the year but at this early stage it would be expected to be in the region of c£39m if no further mitigations were found.
- The drivers for the ICB variance to plan are broadly the same as last month, but the reported position has deteriorated. (Prescribing by £4.7m from last month, CHC by £1.8m, MH by £1.5m and Community £0.9m). There is also continued over activity at Independent sector providers of cataract surgery driven by patient choice. These are offset by underspends on other ISPs and London providers. Acute non-contracted activity (NCA) is showing a pressure this month but further work needs to be undertaken in this area.
- The ICB delivered its financial targets apart from the YTD variance to plan, cash balance at month end and the Better Payment Practice Code (BPPC) which although improved, remained just below target.

ICS

- BOB ICS reported a YTD variance to plan at M4 of £28.2m (M3 £17.3m) while the forecast outturn has been held on plan.
- The variance was driven by: Oxford University Hospitals (OUH) over plan by £16.1m (M3 £13.7m), the ICB by £12.6m (M3 £3.9m) and Royal Berkshire FT (RBFT) by £0.6m (M3 £1.0m), offset by a small surplus reported by Berkshire Healthcare FT (BHFT) £1.1m (M3 £0.8m). Buckinghamshire Healthcare Trust (BHT) and Oxford Health FT (OHFT) are reporting very close to plan.
- The YTD variance to plan for OUH is also driven by the same factors reported last month i.e. recurrent savings delivery being behind plan due to temporary staffing and additional sessions to cover sickness, industrial action, staff turnover and length of stay. Non-recurrent (NR) benefits to the position have meant the in-month deterioration is £2.4m but excluding these one-off items it would be £6.4m.
- The RBFT variance was driven by delay to the implementation of savings plans but these are now starting to pick up. This, along with a one-off benefit from a VAT reclaim in month, has driven the improvement in the YTD variance from last month.
- £42.6m of savings were planned to be delivered by the ICS by M4 (M3 £29.3m) with £37.5m reported as achieved (M3 £21.3m) i.e. £5.0m behind plan (M3 £8.0m). OUH was the main driver for this, £3.6m under delivery (M3 £5.1m) against a savings target of £19.4m YTD. OHFT are also reporting under delivery against savings plans of £2.5m (M3 £1.5m). The ICB is reporting over-delivery of savings plan at M4 of £0.8m driven by NR items (M3 £1.0m under delivery).
- Net Risk (after mitigations) has decreased to £93m from £101m last month driven by reductions to reported risk at BHT, OUH and the ICB. Risks generally exclude any risk associated with ERF clawback (up to £11m) or provider performance against the API element of the contracts (not yet quantified). NHSE guidance is that the ICS is required to report its position in line with the scheme rules from M5. This could have a significant impact on provider positions and ICB positions.
- NHSE have issued further guidance to setting out expected controls to be implemented. The providers have assessed themselves against these controls and the majority are now in place including vacancy control panels. There was a meeting on 8 September between the national finance team and the ICB to discuss the financial position and system NHS wide senior meetings took place to prepare for this.

Table 1 – ICB Dashboard of key financial duties as required by NHS E

Indicator	Target	RAG
Actual Year to Date	Breakeven	X
Reported Forecast outturn	Breakeven	✓
Running Costs Forecast Outturn vs allocation	Breakeven	✓
ICB Capital outturn vs allocation	Breakeven	✓
Mental Health Investment Standard Achieved	8.59%	✓
Better Payment Practice Code - Non NHS (by value)	95%	-
Better Payment Practice Code - NHS (by value)	95%	-
Note: Cash draw down as % of Cash Drawdown for month	1.25%	-

- The ICB has reported a YTD variance of £12,590k (M3 £3,915k) and is therefore rated as red YTD.
- The running cost FOT is currently reported as on plan. The costs of the new organisational structures are in excess of allocation but are not fully recruited to at this stage. The ICB would overspend its running cost allocation if all posts were to be recruited. A vacancy control panel is now in place and the ICB is expected to achieve breakeven. The ICB also needs to plan for a running cost reduction of 20% in 2024/25 and a further 10% in 2025/26.
- The ICB BPPC performance for both NHS and Non-NHS providers by value is still below target but has continued to improve month on month i.e.. 94.6% (M3 93.9%) and 93.4% (M3 92.4%) respectively. The Financial accounting team are working to ensure the target is met in future months.

ICB Position M4

Table 2 – Financial position – ICB Overview by service line

BOB ICB OVERALL by Service Line Monthly Performance Report	In Month Budget Month 4 £'000	In Month Actual Month 4 £'000	In Month Variance Month 4 £'000	YTD Budget Month 4 £'000	YTD Actual Month 4 £'000	YTD Variance Month 4 £'000	Annual Budget Month 4 £'000	Forecast Outturn Month 4 £'000	Forecast Variance Month 4 £'000
Acute	151,270	151,836	(566)	577,683	580,426	(2,743)	1,704,826	1,712,614	(7,788)
Community Health Services	31,750	32,637	(887)	122,063	123,456	(1,394)	367,721	370,212	(2,490)
Continuing Care	15,936	17,774	(1,837)	63,602	65,942	(2,340)	190,806	201,268	(10,462)
Mental Health	27,724	29,194	(1,470)	108,338	110,713	(2,375)	321,405	326,565	(5,159)
Other Programme	447	1,031	(584)	(1,757)	(2,822)	1,066	19,906	(18,700)	38,606
Primary Care	3,427	3,431	(4)	13,804	13,732	71	40,756	40,522	234
Pharmacy, Optometry and Dentistry (POD)	11,012	11,012	(0)	42,534	42,534	(0)	132,257	132,257	0
Prescribing, Central Drugs and Oxygen	22,518	27,261	(4,743)	90,074	96,141	(6,068)	270,221	283,160	(12,939)
Delegated Co-Commissioning	28,714	28,714	0	108,215	108,215	0	314,909	314,909	0
Total Programme Costs	292,799	302,890	(10,091)	1,124,556	1,138,339	(13,783)	3,362,807	3,362,807	0
ADMIN Costs	3,026	3,110	(84)	11,259	11,565	(307)	33,776	33,776	0
NET SURPLUS / (DEFICIT) before CIP	295,825	306,000	(10,175)	1,135,815	1,149,904	(14,090)	3,396,583	3,396,583	0
Unidentified CIP target	(583)	(2,083)	1,500	(2,333)	(3,833)	1,500	(7,000)	(7,000)	0
NET SURPLUS / (DEFICIT)	295,241	303,916	(8,675)	1,133,481	1,146,071	(12,590)	3,389,583	3,389,583	0

- The main drivers of the £12,590k overspend for the ICB at M4 are prescribing, continued activity at Independent sector providers of cataract surgery driven by patient choice, new MH placements, and CHC.

ICB Risks include:

- Not all contracts are signed off – particular risks for SCAS and Frimley contracts
- Savings delivery in Continuing Healthcare (CHC) and Prescribing – most of the ICB savings plans are in CHC £6.1m, Prescribing £5.9m and a further £7m of savings that were required but not identified at the plan stage to deliver a breakeven position. Most of the unidentified savings are now identified and are considered low risk. The savings schemes in Prescribing are underway and delivering but could easily be offset by further cost pressures arising during the year – gross risk of £12m. CHC savings are behind plan in terms of development and delivery and there is a high risk to delivery of the full plan.
- National elective recovery fund (ERF) clawback and impact on system. 84% of ERF funding of £69m has been received by the ICB with 16% £11m withheld by NHSE pending provider delivery of elective activity targets. It is unlikely that providers will deliver the target activity particularly in the light of the ongoing industrial action by junior doctors and consultants.
- Delegated commissioning – there is a pressure of £3m in this budget area that has not yet been fully addressed and further risk in relation to GP dispensing fees.
- There are several pressures in mental health relating to new high-cost placements and general price increases. The new agreement for the ICB to share the pressure on the S117 budget in Oxfordshire with the County Council is now reflected in the YTD and FOT reported position for mental health.
- Recruiting to full establishment would put the ICB at risk of exceeding its running cost allocation, multiple vacancies need to be held to ensure the target is met this year and as part of a glide path to the further reductions required in 2024/25. Enhanced vacancy controls are now in place.

System wide under/(overspend) by organisation

The overall financial position of the ICS is shown below.

The movement in month and final outturn is analysed below, by organisation:

Table 1 – System under/(overspend) by organisation

ICS Body	In Month (M4)			Year to Date			Forecast Outturn		
	Plan	Actuals	Variance	Plan	Actuals	Variance	Plan	Actuals	Variance
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Berkshire Healthcare	(0.3)	0.0	0.3	(1.0)	0.1	1.1	1.3	1.3	0.0
Buckinghamshire Healthcare	(0.9)	(1.2)	(0.3)	(9.6)	(9.5)	0.1	(12.1)	(12.1)	0.0
Oxford Health	0.3	0.2	(0.1)	1.1	1.1	(0.0)	3.3	3.3	0.0
Oxford University Hospitals	(1.4)	(3.8)	(2.4)	(4.8)	(21.0)	(16.1)	(2.9)	(2.9)	0.0
Royal Berkshire Hospital	(1.2)	(0.9)	0.4	(4.7)	(5.3)	(0.6)	(10.1)	(10.1)	(0.0)
ICS Providers	(3.5)	(5.7)	(2.2)	(19.0)	(34.5)	(15.6)	(20.4)	(20.4)	0.0
BOB ICB	(0.0)	(8.7)	(8.7)	0.0	(12.6)	(12.6)	0.0	0.0	0.0
BOB ICS Bodies	(3.5)	(14.4)	(10.9)	(19.0)	(47.1)	(28.2)	(20.4)	(20.4)	0.0

System Wide Under/(overspend) by expenditure type

Table 2 – System under/(overspend) by type of expenditure

Expenditure Category	In Month (M4)			Year to Date			Forecast Outturn		
	Plan	Actuals	Variance	Plan	Actuals	Variance	Plan	Actuals	Variance
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Income	300.7	306.5	5.8	1,193.9	1,215.2	21.3	3,602.2	3,612.6	10.4
Pay	(183.3)	(185.2)	(1.9)	(725.5)	(743.8)	(18.4)	(2,163.6)	(2,173.5)	(9.9)
Non - Pay	(114.5)	(121.2)	(6.7)	(462.1)	(483.0)	(20.9)	(1,382.9)	(1,384.9)	(2.0)
Non - Operational Expenditure	(6.4)	(5.7)	0.6	(25.4)	(23.0)	2.4	(76.2)	(74.6)	1.5
Total Expenditure	(304.2)	(312.2)	(8.0)	(1,212.9)	(1,249.8)	(36.9)	(3,622.7)	(3,633.1)	(10.4)
NHS Providers	(3.5)	(5.7)	(2.2)	(19.0)	(34.5)	(15.6)	(20.4)	(20.4)	0.0
BOB ICB	(0.0)	(8.7)	(8.7)	0.0	(12.6)	(12.6)	0.0	0.0	0.0
BOB ICS Bodies	(3.5)	(14.4)	(10.9)	(19.0)	(47.1)	(28.2)	(20.4)	(20.4)	0.0

Key points per body

Berkshire Healthcare :

- The Trust continue to report better than plan - £1.1m better than plan YTD (M3 £0.8m). This has mainly been achieved as the Trust has not been able to recruit to all posts in the plan. In addition, utilities costs in PFIs have been lower than expected and interest receivable is ahead of plan.

Buckinghamshire Healthcare :

- The Trust were £0.1m (M3 £0.4m) better than plan YTD. However, the Trust is already at £9.5m deficit YTD compared to a planned FOT deficit of £12m. The Trust are working to reduce the run rate and to push savings delivery.
- Savings are profiled to deliver later in the year. The Trust has achieved savings YTD of £6.0m compared to £36m forecast for year.
- The Trust cash forecast indicates that the cash position will tighten as the year progresses.

Oxford Health :

- The Trust remains on plan YTD. The unmitigated risk related to underfunding of agenda for change pay award for the year has been reported as fully mitigated this month (M3 £1.6m).
- Agency costs are still not on track. Medical agency costs have not reduced as planned but agency nursing and other agency staff categories have. There is a risk that the Trust may miss the agency ceiling target and may drive the ICS over the agency ceiling.
- The Trust has some concerns re contract income confirmation from commissioners including the ICB.

Oxford University Hospitals :

- The OUH were £16.1m (M3 £13.7) behind plan. The Trust has been running at an underlying deficit of £6-7m per month. The £2.4m in-month change is driven by one-off benefits in month such as Specialised commissioning, VAT credit, PFI credit release. The YTD adverse variance is driven mainly by slow start to delivery of savings plans and increasing pressure from the costs of industrial action.
- The Trust has reported £75.4m of unmitigated risk at M4 (M3 £80.7m).

Royal Berkshire Hospitals :

- RBFT reported £0.6m behind plan YTD (M3 £1.0m). The position is improved from last month and there is some evidence that efficiency plans are starting to deliver. The costs of industrial action are a pressure but costs related to power outages and use of generators are expected to be mainly covered by an insurance claim.
- A £15m savings target is built into the plan, of which risk assessed schemes total £13.15m, leaving £1.85m still in development.
- Forecast is still on plan, risks of £5.5m (M3 £6.8m) are reported as mitigated and work is underway to get the run rate back on plan.
- Actions taken are starting to show results in reducing agency spend with 3.9% agency built into the plan but actuals currently at 2.3%

Common themes by type of expenditure

Provider Income : A YTD overachievement of £15.5m (M3 £15.5m) is reported. The main driver for this variance is accrual of income for the pay award paid in M3.

Provider Pay Costs : A YTD overspend of £16.4m (M3 £16.4m) is reported. Agency and Bank spend drives this, some of which is linked to industrial action. Table 5 shows providers have spent £21.4m (M3 £21.4m) on agency/locums for the year to date (excluding Bank staff), £5.5m in excess of plan.

Non-Pay Expenditure : Overall non-pay expenditure is overspent by £20.9m at M4 (M3 £14.2m). Slippage/non-delivery of CIPs in this area of expenditure are £3.4m (M3 £8.0m) behind plan.

Table 3: Agency spend against plan and as a % of cap is shown below:

Provider Agency Cap	1_1PLANYTD_2	1_1ACTYTD_2	1_1VARYTD_2	1_1%YTD_2
	Net Expenditure Plan 31/07/2023 YTD £'000	Net Expenditure Actual 31/07/2023 YTD £'000	Net Expenditure Variance 31/07/2023 YTD £'000	Net Expenditure Variance 31/07/2023 YTD %
Agency - Provider 1 - Berkshire Healthcare NHS Foundation Trust	1,920	2,530	(610)	31.8%
Agency - Provider 2 - Buckinghamshire Healthcare NHS Trust	5,428	4,316	1,112	(20.5%)
Agency - Provider 3 - Oxford Health NHS Foundation Trust	7,864	13,693	(5,829)	74.1%
Agency - Provider 4 - Oxford University Hospitals NHS Foundation Trust	3,338	5,197	(1,859)	55.7%
Agency - Provider 5 - Royal Berkshire Hospital NHS Foundation Trust	4,380	2,707	1,673	(38.2%)
TOTAL Provider Agency Spend	22,930	28,443	(5,513)	24.0%
System level agency cap				
Agency spend as % of agency cap	27.4%	33.9%		

Oxford Health is the outlier with agency spend well in excess of plan and is the main driver of the ICS variance to plan. BHT and RBFT are better than plan and offset the overspends at OUH/BHFT.

Table 4 Provider pay costs variance by organisation

Provider	M4 Variance To Plan	
	In Month £m	YTD £m
Berkshire Healthcare	1.8	1.4
Buckinghamshire Healthcare	(1.0)	(3.4)
Oxford Health	(0.3)	(3.9)
Oxford University Hospitals	(1.7)	(9.1)
Royal Berkshire Hospital	(0.7)	(3.4)
ICS Providers	(1.9)	(18.4)

Table 5 Agency spend analysis by provider

Provider	M4 Year To Date		
	Plan £m	Actual £m	Variance £m
Berkshire Healthcare	1.9	2.5	(0.6)
Buckinghamshire Healthcare	5.4	4.3	1.1
Oxford Health	7.9	13.7	(5.8)
Oxford University Hospitals	3.3	5.2	(1.9)
Royal Berkshire Hospital	4.4	2.7	1.7
ICS Providers	22.9	28.4	(5.5)

Efficiencies

Overall

- A significant element in the delivery of the ICS's overall planned position at the year end is the delivery of CIP / Savings programmes.
- The ICS has a planned total of £171.2m (£143.3m in 2022/23) of savings to be delivered by year end. Of this £37.5m (M3 £21.3m) has been delivered to date i.e. £5.0m behind the planned £42.6m

By Organisation:

- Table 6 shows that OUH and OHFT under-delivered against their savings plans. BHFT and BHFT are close to plan and RBFT are now slightly ahead of plan and their savings plans are beginning to pick up momentum. The ICB is now reporting ahead of plan but this is driven by non-recurrent items.

By Type of Expenditure:

- Table 7 shows provider CIP delivery to date analysed between pay, non-pay and income
- Pay and non-pay savings are behind plan at M4 partly offset by income.

Table 6 – System Efficiencies

Provider	M4 Year To Date				Forecast Outturn		
	Plan	Actual	Variance		Plan	Actuals	Variance
	£m	£m	£m	%	£m	£m	£m
Berkshire Healthcare	3.6	3.6	0.0	0%	14.1	14.1	0.0
Buckinghamshire Healthcare	6.2	6.0	(0.2)	-3%	36.2	36.2	0.0
Oxford Health	4.1	1.6	(2.5)	0%	16.1	16.1	0.0
Oxford University Hospitals	19.4	15.9	(3.6)	-18%	70.5	70.5	0.0
Royal Berkshire Hospital	2.8	3.2	0.4	13%	15.0	15.0	0.0
ICS Providers	36.2	30.3	(5.9)	-16%	152.0	152.0	0.0
ICB	6.4	7.2	0.8	13%	19.2	19.2	0.0
ICS Total	42.6	37.5	(5.0)	-12%	171.2	171.2	0.0

Table 7 – System efficiencies by type of spend

Provider	M4 YTD Variance			
	Pay	Non Pay	Income	Total
	£m	£m	£m	£m
Berkshire Healthcare	0.0	0.0	0.0	0.0
Buckinghamshire Healthcare	(0.9)	0.2	0.6	(0.2)
Oxford Health	(2.5)	0.0	0.0	(2.5)
Oxford University Hospitals	(0.9)	(3.9)	1.2	(3.6)
Royal Berkshire Hospital	0.1	0.3	(0.0)	0.4
ICS Providers	(4.2)	(3.4)	1.8	(5.9)
ICB	0.0	0.8	0.0	0.8
ICS Total	(4.2)	(2.6)	1.8	(5.0)

Table 8a and b – System risks are shown below by provider and by risk category

Provider	M4 Forecast		
	Gross risk	Mitigation	Net risk
	£m	£m	£m
Berkshire Healthcare	(3.9)	(3.9)	0.0
Buckinghamshire Healthcare	(23.5)	(23.5)	0.0
Oxford Health	(6.5)	(4.6)	(1.9)
Oxford University Hospitals	(86.4)	(11.0)	(75.4)
Royal Berkshire Hospital	(5.5)	(5.5)	0.0
ICS Providers	(125.9)	(48.5)	(77.4)
ICB	(34.5)	(18.9)	(15.6)
ICS Total	(160.3)	(67.4)	(92.9)

Risk category	Gross Risk	Mitigations	Net Risk
	£m	£m	£m
Additional costs - winter pressures/capacity	(75.3)	30.3	(45.0)
Risk to delivery of savings plans	(29.5)	14.7	(14.9)
ERF funding potential national clawback	(4.6)	4.6	0.0
Additional Inflation risk	(12.9)	5.0	(7.9)
Income risk	(15.9)	5.2	(10.6)
Remaining Covid impacts	(7.0)	0.0	(7.0)
Contract risk	(10.0)	2.5	(7.5)
Underfunding of pay awards - A4C and Medical in Community and MH providers	(3.8)	3.8	0.0
Additional costs of industrial action	(1.1)	1.1	0.0
Other	(0.3)	0.3	0.0
ICS Providers	(160.3)	67.4	(92.9)

- Gross risks have reduced to £160.3m at M4 (M3 £186.4m) and net risks to £92.9m (M3 £101.0m)
- OUH net risk has reduced to £86.4m (M3 £90.9m) and the ICB risk has reduced to £34.5m (M3 £39.8m). The ICB risk includes a net risk for further deterioration in the prescribing position £6.25m offset by reductions to risk for items now reflected in the forecast position such as Continuing care – Funded Nursing Care.
- BHT gross risk has reduced to £23.5m (M3 £38.7m).

Table 9 – System capital position – total charge against capital allocation (before impact of IFRS 16)

Organisation	Plan	Actual	Variance		Plan	Forecast	Variance	
	YTD	YTD	YTD	YTD	FOT	FOT	FOT	FOT
	£m	£m	£m	%	£m	£m	£m	%
Berkshire Healthcare	0.6	0.7	(0.1)	(16.4%)	11.5	9.2	2.3	20.2%
Buckinghamshire Healthcare	6.7	2.0	4.8	71.0%	21.3	21.3	0.0	0.0%
Oxford Health NHS Foundation Trust	2.2	1.4	0.9	39.4%	12.1	12.1	0.0	0.0%
Oxford University Hospitals NHS Foundation Trust	4.5	2.2	2.3	51.1%	28.5	28.5	0.0	0.0%
Royal Berkshire NHS Foundation Trust	9.1	1.1	8.0	88.0%	27.4	27.4	0.0	0.0%
ICS Providers	23.2	7.3	15.9	69%	100.9	98.5	2.3	2%
ICB	0.1	0.1	0.0	0.0%	3.0	3.0	0.0	0.0%
ICS Total	23.3	7.4	15.9	68%	103.9	101.5	2.3	2%

- ICS providers have underspent against ICS capital plan by £15.9m at M4 (M3 £8.3m). RBFT received a VAT credit relating to capital in month which has reduced their reported spend YTD.
- All providers are reporting on plan for the year apart from BHFT which is £2.3m under plan. The BHFT capital plan included £2.3m over programming which is allowed at plan stage. The forecast for BHFT now excludes the over programming, meaning the ICS forecast spend is now in line with the £98.5m capital allocation for the ICS providers.