



Western Health  
and Social Care Trust

# **Financial Performance Report for the month ended 30 November 2017**

**Presented to Trust Board on  
11 January 2018**

# **Western Health and Social Care Trust**

## **Financial Performance Report for the month ended 30 November 2017**

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## 1. Key Messages

- The Trust submitted an initial financial assessment for 2017/18 to the DoH on 13 February 2017 which documented a forecast deficit of £59m.
- The Permanent Secretary advised all Trusts through the HSCB on 14 February 2017 of the approach to be taken to financial planning for 2017/18.
- The Trust was issued an in-year savings target of £14m (£12.5m general/ £1.5m drugs efficiencies) and this amount has been removed on a recurring basis in the opening allocation.
- The Trust developed a savings plan to address the general savings target of £12.5m which was shared collectively with the HSCB/DoH. The DOH asked the Trust to progress a public consultation process on the content of the savings plan. Following public consultation which ended on 5 October 2017 and consideration of the outcome report at Trust Board on 13 October 2017 approval was given to implement all low impact measures amounting to £5.4m. The major/controversial measures which are not proceeding amounting to £8.6m have been factored into the Trust's projected deficit. This is in line with the assumptions used in the regional HSC financial plan.
- The Trust has developed a savings plan for £686k relating to drugs efficiencies savings target of £1.5m and will continue to develop proposals for the remaining gap of £814k.
- Based on the opening allocation and indicative allocations, the Trust revised its forecast deficit for 2017/18 to £23.5m assuming full delivery of the £14m savings plan. In September, the Trust was advised that it would receive a non recurring allocation of £5.6m for cost pressures. Taking this allocation into account and with the savings plan proposals which are not proceeding of £8.6m, the Trust revised its forecast deficit for 2017/18 to £26.5m. In October, in conjunction with the HSCB, the Trust reassessed the expected in-year costs associated with the International Nurse Recruitment Programme and restated the forecast deficit to £25.1m.
- In November, the Trust has revised the forecast year end deficit to £2.274m following confirmation of funding from HSCB for Winter Resilience and a non recurrent allocation of £22.1m.
- The Trust has been assured that the revised forecast year end deficit of £2.274m is in line with the regional HSC Financial Plan. The Trust needs to maintain expenditure in line with the plan and continue to address any off plan issues arising during the remainder of the year.
- The Trust is reporting a deficit of £3.947m (0.9%) for the eight months ending 30 November 2017.

## **2. Financial Plan 2017/18**

The Trust submitted to the HSCB/DoH on 17 August 2017 a revised forecast deficit for 2017/18 reduced from £59m to £23.5m. This forecast deficit was based on the opening allocation and indicative allocations and assumed full delivery of the £14m savings plan.

In September, the Trust was advised that it would receive a non recurring allocation of £5.6m for cost pressures. Taking this allocation into account with the savings plan proposals which are not proceeding of £8.6m, the Trust revised its forecast deficit for 2017/18 to £26.5m.

The Trust has since revised its forecast year end deficit for 2017/18 to £2.274m to take account of a revised assessment of the costs associated with the International Nurse Recruitment Programme and confirmation of funding for Winter Resilience as well as a non recurrent allocation of £22.1m. The Trust has been assured that this is in line with the Regional HSC Financial Plan.

	<b>Original Annual Plan £'000</b>
Projected Deficit August 2017	23,493
Negative Allocation RE: Savings Plan Target	14,053
HSCB Allocation 22 Sept 2017	(5,638)
Savings Plan Delivery – Low Impact Measures	(5,428)
International Nurse Recruitment Programme	(1,364)
Winter Resilience	(700)
Non Recurring Allocation	(22,142)
<b>Revised Project Deficit</b>	<b>2,274</b>

The forecast FYE deficit is being worked through collectively with the HSCB.

## **3. Financial Position as at 30 November 2017**

**Table 1 – Summary of Financial Position**

	<b>Original Annual Plan £'000</b>	<b>Revised Annual Plan £'000</b>	<b>Actual as at Mth 8 £'000</b>
Income	576,391	632,049	416,629
Expenditure:			
- Pay	400,445	393,276	261,044
- Non Pay	235,182	241,047	159,532
<b>Deficit</b>	<b>59,236</b>	<b>2,274</b>	<b>3,947</b>

The Trust is reporting a deficit of £3.947m (0.9%) for the eight months ending 30 November 2017.

#### 4. Financial Position by Directorate

This section details the financial position by Directorate as at 30 November 2017 and includes an analysis of the main reasons for any over/underspends. The financial performance for October has been restated to reflect the impact of the non recurrent allocation of £22.1m following confirmation from the HSCB.

**Table 2 - Summary Financial Performance by Directorate**

Directorate	Budget £'000	Expenditure £'000	Variance		Oct Variance Restated	
			£'000	%	£'000	%
Acute Services	120,273	120,976	703	0.6	654	0.6
Primary Care & Older People	102,797	103,845	1,048	1.0	1,063	1.2
Women & Childrens	58,890	60,601	1,711	2.9	1,201	2.3
Adult Mental Health & Disability	53,816	53,853	37	0.1	34	0.1
Performance & Service Improvement	28,042	27,735	(307)	(1.1)	(337)	(1.4)
Finance & Contracting	2,332	2,298	(34)	(1.5)	(46)	(2.2)
Human Resources	2,764	2,638	(126)	(4.6)	(131)	(5.4)
Medical	2,030	2,009	(21)	(1.0)	(53)	(2.9)
Corporate	1,614	1,524	(90)	(5.6)	(94)	(6.5)
Trust Wide Corporate Services	389	382	(7)	(1.8)	(24)	(6.9)
Corporate Non Pay	43,682	44,715	1,033	2.4	858	2.3
<b>Total</b>	<b>416,629</b>	<b>420,576</b>	<b>3,947</b>	<b>0.9</b>	<b>3,125</b>	<b>0.9</b>

#### **Main Reasons for Over/Under Spends**

##### Acute Services

The Directorate is reporting a deficit of £0.7m (0.6%) as at 30 November 2017. The Trust has been advised that it will receive a non recurrent allocation against the forecast deficit and this has been factored into the Directorate's financial performance.

### **Primary Care & Older People Services**

The Directorate is reporting a deficit of £1.0m (1.0%) as at 30 November 2017. The Trust has been advised that it will receive a non recurrent allocation against the forecast deficit and this has been factored into the Directorate's financial performance.

### **Women & Children's Services**

The Directorate is reporting a deficit of £1.7m as at 30 November 2017. The Trust has been advised that it will receive a non recurrent allocation against the forecast deficit and this has been factored into the Directorate's financial performance. This has resulted in a revised projected deficit for the Directorate in 2017/18 of £2.0m.

### **Adult Mental Health & Disability Services**

The Directorate is reporting a deficit of £0.04m (0.1%) as at 30 November 2017. The Directorates projected deficit in the Trust's financial plan for 2017/18 is £0.3m. The projected deficit relates to Independent Nursing Home costs. The financial performance at 30 November 2017 is in line with the Trust's financial plan.

### **Support Directorates**

The Support Directorates are underspent mainly due to vacancy control and restraint on non-pay expenditure.

### **Corporate Non Pay Budgets**

Corporate non pay budgets are overspent by £1.033m (2.4%) mainly due to Pharmacy and General Services.

**Appendices 1-3** provide further detail in relation to pay and non-pay variances across Directorates.

### **Other Income**

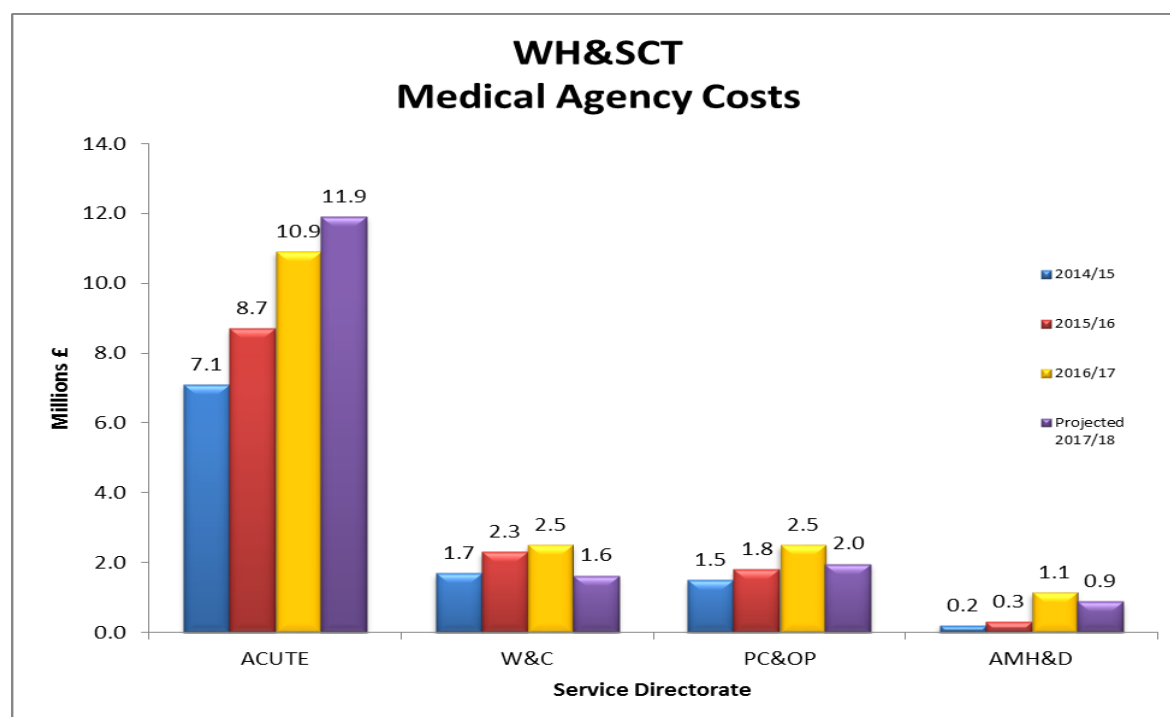
The Trust Financial Plan is projecting £36.8m of other income for 2017/18 mainly from private independent homes income and HSE.

## Other Pay Costs

**Table 3 – Agency/Bank/Overtime Costs by Directorate**

Directorate	Cum November 2017				Increase / (Decrease) over Oct 2017 %	Increase / (Decrease) over the avg of 2016-17 %
	Agency £'000	Bank £'000	Overtime £'000	Total £'000		
Acute Services	10,543	1,133	708	12,384	17.0%	14.0%
Adult Mental Health & Disability	1,296	1,693	73	3,062	(1.1%)	6.3%
Primary Care & Older People	2,688	1,480	144	4,312	4.5%	(2.1%)
Women & Childrens	2,260	1,111	305	3,676	17.1%	4.9%
Performance & Service Improvement	1,051	959	202	2,212	(21.1%)	6.0%
Other Directorates	125	3	9	137	(79.8%)	95.7%
<b>Total</b>	<b>17,963</b>	<b>6,379</b>	<b>1,441</b>	<b>25,783</b>	<b>9.6%</b>	<b>8.3%</b>

The cumulative agency expenditure of £18.0m includes £10.9m on medical agency staff representing 61% of the total expenditure on agency staff. The graph below outlines the medical agency expenditure by Directorate for the last three years and includes a projection for 2017/18 based on Month 8 expenditure.



## 5. Elective Care

The HSCB has confirmed a number of allocations for Elective Care in 2017/18. The table below shows the indicative allocations and the Trust's financial assessment of the liability.

	Description	Trust Plan £'000	HSCB Indicative Allocation £'000
1	In House Q1/2	750	750
2	In House Q4	tbc	605
3	Red Flag (WHSCT)	147	147
4	In House – Endoscopy Q2	64	64
5	In House – Endoscopy Q3/4	320	320
6	In House – Echoes Q3/4	63	63
7	Audiology	60	60
8	IS Washthrough T&O	20	20
9	IS – Q3	800	800
10	IS – Q4	tbc	323

The HSCB will monitor actual and forecast activity and expenditure levels to ensure the agreed outcomes are achieved in both activity and waiting times.

The Trust is reporting a breakeven position for the seven months ended 30 November 2017 in relation to Elective Care. The Trust has budget matched in house based on the activity recorded on the Trust PAS system as at 30 November 2017. An analysis of the financial performance is detailed overleaf:

### Elective Care Financial Performance

	Description	HSCB Indicative Allocation £'000	Budget £'000	Actual £'000	Variance £'000
<b>1.</b>	<b>Independent Sector</b>				
	1.1 Washthrough	20	20	20	0
	1.2 Q3/4	1,123	305	305	0
<b>2.</b>	<b>In House</b>				
	2.1 In House	1,949	707	707	0
<b>3.</b>	<b>Admin Plan</b>	Incl. above	110	110	0
<b>4.</b>	<b>Audiology</b>	60	25	25	0
	<b>Total</b>	<b>3,152</b>	<b>1,167</b>	<b>1,167</b>	<b>0</b>



## **6. Financial Targets Monitoring 2017/18**

The Trust has an internal financial savings target (including QiCR) amounting to £14.8m and plans have been developed in full to meet this target.

The financial monitoring at 30 November 2017 is reporting savings achieved of £0.916m (80.5%) against a target of £1.137m in relation to the QiCR plans developed.

The financial monitoring of the External Savings Plan at 30 November 2017 is reporting savings achieved of £1.184m (61.5%) against a target of £1.926m leaving a shortfall of £0.742m which is mainly due pharmacy savings and specialist placements.

## **7. Capital Resource Limit**

The Trust has received an updated Capital Resource Limit (CRL) letter from the DoH confirming both specific and general capital allocations for 2017/18. The Trust has been allocated £36.6m as summarised in the table below:

**Table 6 – Capital Resource Limit Monitoring**

<b>Project</b>	<b>£'000</b>
Omagh Local Hospital	3,159
Radiotherapy	2,585
Altnagelvin Tower Block (Phase 5.1)	16,231
Theatres Altnagelvin	2,408
Cranny, Omagh	2,448
ICT	2,191
General Capital	7,032
Fire Safety	500
<b>Total</b>	<b>36,554</b>

The monitoring of the above projects is still anticipating that the Trust will contain Capital expenditure within the CRL allocation of £36.6m.

## **8. Prompt Payment Target**

The following table summarises the prompt payment target monitoring as at 30 November 2017:

**Table 7 – Prompt Payment Target**

<b>Prompt Payment Target</b>		<b>This Month (Number)</b>	<b>Cumulative to Date (Number)</b>
1	Total bills paid	18,664	147,463
2	Total bills paid within 30 days of receipt of undisputed invoice	16,355	134,264
<b>3</b>	<b>% bills paid within 30 days of receipt of undisputed invoice</b>	87.6%	91.0%
4	Total bills paid within 10 working days	14,103	116,120
<b>5</b>	<b>% bills paid within 10 working days</b>	75.6%	78.7%

**Lesley Mitchell**  
**Director of Finance**

# APPENDICES



**Pay Budgetary Performance  
Summary By Professional Heading  
For 8 Months Ending 30th November 2017**

Directorate / Division	November 2017				October 2017	
	Budget £'000	Expenditure £'000	Variance £'000	%	Variance £'000	%
<b>Acute Services</b>						
Medical	36,080	35,782	(298)	(0.83%)	(349)	(1.1%)
Nursing	38,627	39,862	1,235	3.20%	1,032	3.1%
Social Services	13	29	16	123.08%	14	188.9%
Allied Health Professions	366	496	130	35.52%	115	35.9%
Psychology	270	244	(26)	(9.63%)	(21)	(8.7%)
Specialist Professions	9,126	9,560	434	4.76%	383	4.8%
Medical Technical Officers	2,224	1,905	(319)	(14.34%)	(272)	(14.0%)
Pharmacy	4,267	4,255	(12)	(0.28%)	(16)	(0.4%)
Dental	63	9	(54)	(85.71%)	(48)	(86.3%)
Administration	7,997	8,093	96	1.20%	38	0.5%
Estates	77	0	(77)	(100.00%)	(67)	(100.0%)
Support Services	290	427	137	47.24%	119	46.9%
Internal Savings Plan 2017-18	943	0	(943)	(100.00%)	(612)	(100.0%)
<b>Total Acute Services</b>	<b>100,343</b>	<b>100,662</b>	<b>319</b>	<b>0.32%</b>	<b>316</b>	<b>0.4%</b>
<b>Adult Mental Health &amp; Disability</b>						
Medical	2,646	3,024	378	14.29%	383	16.5%
Nursing	14,876	14,116	(760)	(5.11%)	(568)	(4.4%)
Social Services	10,542	10,561	19	0.18%	(1)	(0.6%)
Allied Health Professions	476	386	(90)	(18.91%)	(66)	(16.1%)
Psychology	878	944	66	7.52%	94	13.0%
Administration	1,849	1,833	(16)	(0.87%)	0	0.0%
Support Services	163	157	(6)	(3.68%)	(37)	(0.4%)
General	13	14	1	7.69%	3	32.3%
<b>Total Adult Mental Health &amp; Disability</b>	<b>31,443</b>	<b>31,035</b>	<b>(408)</b>	<b>-1.30%</b>	<b>(192)</b>	<b>(0.7%)</b>
<b>Primary Care &amp; Older People</b>						
Medical	2,765	2,623	(142)	(5.14%)	(107)	(4.5%)
Nursing	19,519	20,044	525	2.69%	449	2.6%
Social Services	11,162	11,990	828	7.42%	689	7.0%
Allied Health Professions	12,159	12,175	16	0.13%	20	0.2%
Psychology	175	169	(6)	(3.43%)	(3)	(2.3%)
General/Specialist Professions	124	120	(4)	(3.23%)	(4)	(4.1%)
Medical Technical Officers	129	120	(9)	(6.98%)	(5)	(4.5%)
Administration	4,104	4,223	119	2.90%	103	2.9%
Support Services	0	8	8	100.00%	7	100.0%
Internal Savings Plan 2017-18	621	0	(621)	(100.00%)	(414)	(100.0%)
<b>Total Primary Care &amp; Older People</b>	<b>50,758</b>	<b>51,472</b>	<b>714</b>	<b>1.41%</b>	<b>735</b>	<b>1.7%</b>
<b>Women &amp; Childrens</b>						
Medical	7,465	7,292	(173)	(2.32%)	(132)	(2.0%)
Nursing	16,011	16,047	36	0.22%	33	0.2%
Social Services	16,041	17,268	1,227	7.65%	1,013	7.2%
Allied Health Professions	423	331	(92)	(21.75%)	(75)	(20.7%)
Psychology	641	615	(26)	(4.06%)	(20)	(3.6%)
Medical Technical Officers	490	476	(14)	(2.86%)	(12)	(2.9%)
Dental	472	487	15	3.18%	3	0.7%
Administration	3,081	3,006	(75)	(2.43%)	(62)	(2.3%)
Support Services	177	229	52	29.38%	47	30.8%
External Savings Plan 2017-18	(92)	0	92	(100.00%)		
Internal Savings Plan 2017-18	294	0	(294)	(100.00%)	(196)	(100.0%)
<b>Total Women &amp; Childrens</b>	<b>45,003</b>	<b>45,751</b>	<b>748</b>	<b>1.66%</b>	<b>599</b>	<b>1.5%</b>
<b>Medical</b>						
Nursing	555	529	(26)	(4.68%)	(23)	(4.7%)
Allied Health Professions	26	29	3	11.54%	2	10.3%
Medical	23	29	6	26.09%	6	32.9%
Administration	1,207	1,222	15	1.24%	(14)	(1.3%)
<b>Total Medical</b>	<b>1,811</b>	<b>1,809</b>	<b>(2)</b>	<b>(0.11%)</b>	<b>(28)</b>	<b>(1.8%)</b>
<b>Performance Management &amp; Service Improvement</b>						
Medical	0	0	0	100.00%	0	100.0%
Nursing	131	160	29	22.14%	26	22.4%
Social Services	0	41	41	100.00%	36	100.0%
Allied Health Professions	89	77	(12)	(13.48%)	(8)	(10.0%)
Medical Technical Officers	343	329	(14)	(4.08%)	(15)	(4.8%)
Administration	5,862	5,656	(206)	(3.51%)	(203)	(3.9%)
Estates	3,434	3,318	(116)	(3.38%)	(96)	(3.2%)
Support Services	13,332	13,210	(122)	(0.92%)	(77)	(0.7%)
External Savings Plan 2017-18	(37)	0	37	(100.00%)		
<b>Total Performance Management &amp; Service Improvement</b>	<b>23,154</b>	<b>22,791</b>	<b>(363)</b>	<b>(1.57%)</b>	<b>(337)</b>	<b>(1.7%)</b>
<b>Finance</b>						
Administration	2,280	2,273	(7)	(0.31%)	(15)	(0.7%)
<b>Total Finance</b>	<b>2,280</b>	<b>2,273</b>	<b>(7)</b>	<b>(0.31%)</b>	<b>(15)</b>	<b>(0.7%)</b>
<b>Human Resources</b>						
Medical	160	173	13	8.13%	10	7.1%
Nursing	265	259	(6)	(2.26%)	(5)	(2.1%)
Social Services	27	27	0	0.00%	0	0.5%
Allied Health Professions	41	42	1	2.44%	0	0.7%
Administration	1,989	1,897	(92)	(4.63%)	(109)	(6.2%)
<b>Total Human Resources</b>	<b>2,482</b>	<b>2,398</b>	<b>(84)</b>	<b>(3.38%)</b>	<b>(104)</b>	<b>(4.7%)</b>
<b>Corporate / Trustwide</b>						
Medical	177	239	62	35.03%	53	32.5%
Nursing	82	214	132	160.98%	115	154.0%
Administration	1,649	1,390	(259)	(15.71%)	(260)	(17.9%)
Support Services	0	12	12	100.00%	10	100.0%
Apprenticeship Levy	998	998	0	0.00%	(0)	(0.0%)
<b>Total Corporate / Trustwide</b>	<b>2,906</b>	<b>2,853</b>	<b>(53)</b>	<b>(1.82%)</b>	<b>(81)</b>	<b>(3.2%)</b>
<b>Total</b>	<b>260,180</b>	<b>261,044</b>	<b>864</b>	<b>0.33%</b>	<b>892</b>	<b>0.4%</b>

Cumulative all Directorates	November 2017				October 2017	
	Budget £'000	Expenditure £'000	Variance £'000	%	Variance £'000	%
Medical	49,316	49,162	(154)	(0.31%)	(135)	(0.3%)
Nursing	90,066	91,231	1,165	1.29%	1,057	1.3%
Social Services	37,785	39,916	2,131	5.64%	1,751	7.3%
Allied Health Professions	13,580	13,536	(44)	(0.32%)	(12)	(0.1%)
Psychology	1,964	1,972	8	0.41%	51	3.0%
Specialist Professions	9,250	9,680	430	4.65%	379	4.7%
Medical Technical Officers	3,186	2,830	(356)	(11.17%)	(304)	(10.9%)
Pharmacy	4,267	4,255	(12)	(0.28%)	(16)	(0.4%)
Dental	535	496	(39)	(7.29%)	(45)	(9.5%)
Administration	30,018	29,593	(425)	(1.42%)	(521)	(2.0%)
Estates	3,511	3,318	(193)	(5.50%)	(163)	(5.3%)
Support Services	13,962	14,043	81	0.58%	70	0.3%
General	13	14	1	7.69%	3	32.3%
Apprenticeship Levy	998	998	0	0.00%	(0)	(0.0%)
External Savings Plan 2017-18	(129)	0	129	(100.00%)	0	100.0%
Internal Savings Plan 2017/18	1,858	0	(1,858)	(100.00%)	(1,223)	(100.0%)
<b>Total Cumulative</b>	<b>260,180</b>	<b>261,044</b>	<b>864</b>	<b>0.33%</b>	<b>892</b>	<b>0.4%</b>

**Non Pay Budgetary Performance**  
**Cumulative for the 8 months ended 30th November 2017**

BUDGET HEADING	NOVEMBER 2017				OCTOBER 2017	
	BUDGET £'000	EXPENDITURE £'000	VARIANCE £'000 %		VARIANCE £'000 %	
OTHER TREATMENT DEPTS	57	58	1	1.8	3	5.5
XRAY	1,202	1,107	(95)	(7.9)	(50)	(4.8)
PHARMACY	10,792	11,757	965	8.9	723	7.7
LABS	3,968	4,199	231	5.8	186	5.4
CATERING	1,938	1,733	(205)	(10.6)	(209)	(12.4)
PATIENTS CLOTHING	535	647	112	20.9	99	21.1
STAFF UNIFORMS	294	269	(25)	(8.5)	(30)	(11.8)
HEAT, LIGHT & POWER	4,355	4,270	(85)	(2.0)	(119)	(3.2)
BUILDING & ENGINEERING	2,015	2,266	251	12.5	205	12.0
PHARMACY - MAINTENANCE & REPAIRS	1,300	1,389	89	6.8	127	11.4
BEDDING & LINEN	289	286	(3)	(1.0)	(7)	(2.8)
RENT, RATES, INSURANCE & WATER	4,876	4,775	(101)	(2.1)	(91)	(2.1)
GENERAL SERVICES	1,280	1,742	462	36.1	509	49.3
ADMIN & LEGAL	786	701	(85)	(10.8)	(90)	(13.2)
TRANSPORT	787	681	(106)	(13.5)	(95)	(13.9)
POSTAGES & TELEPHONES	948	822	(126)	(13.3)	(108)	(13.1)
TRAVEL & COURSES	5,691	5,207	(484)	(8.5)	(513)	(10.3)
HOTEL SERVICES	964	929	(35)	(3.6)	(30)	(3.5)
CHILDCARE SERVICES	2,097	2,631	534	25.5	413	22.6
SOCIAL SERVICES	886	792	(94)	(10.6)	(77)	(10.1)
DISABILITY SERVICES	2,585	2,859	274	10.6	218	9.3
FOSTERCARE & ADOPTION	5,485	5,994	509	9.3	390	8.3
DOMICILARY CARE	19,912	20,481	569	2.9	536	3.1
ACCESS TARGETS - INDEPENDENT SECTOR	325	325	0	0.0	0	0.0
INFORMATION TECHNOLOGY	867	1,067	200	23.1	169	22.5
HIRE OF VEHICLES/TAXIS	488	457	(31)	(6.4)	(36)	(8.5)
TRUST AGENCY AGREEMENTS	3,843	3,890	47	1.2	39	1.2
CONTROLLED EQUIPMENT	368	368	0	0.0	0	0.0
CARE CONTRACTS & GRANT AID	13,142	13,246	104	0.8	151	1.3
INDEPENDENT HOMES	39,220	39,489	269	0.7	(43)	(0.1)
PFI	13,308	13,295	(13)	(0.1)	(9)	(0.1)
STAFF ADVERTISING	159	113	(46)	(28.9)	(25)	(17.9)
DRUGS	11,687	11,687	0	0.0	(1)	(0.0)
<b>TOTAL</b>	<b>156,449</b>	<b>159,532</b>	<b>3,083</b>	<b>2.0</b>	<b>2,233</b>	<b>1.6</b>