

**Finance Report at Month 5**  
**Governing Body Update**  
**5 October 2017**

**Item 1**

**1. Executive Summary**

Key Duties	Year to date	Forecast	Key Issues
Deliver £13.2m Surplus (CCG's Control Total) against Commissioning Revenue Resource Limit (RRL) + RCA combined	(£5.6m) Under Spend	(£13.2m) Under Spend	The surplus brought forward from 2016/17 was £11.6m. In 2017/18, <b>the CCG has to make progress towards a 1% surplus as part of an overall control total for South Yorkshire and Bassetlaw CCGs and has agreed an in year surplus of £1.6m with NHS England to take the overall planned surplus to £13.2m.</b> There are significant pressures and risks to be managed against our programme allocation if we are to deliver our overall planned position.
a) Achieve a surplus against the Programme Allocation	(£4.9m) Under Spend	(£12.3m) Under Spend	A number of risks and challenges need to be managed (see section 2). Significant financial pressures continue in terms of acute activity. If these pressures continue at the current rate, the CCG has insufficient contingency reserves to cover these risks. There are also significant risks associated with the full delivery of the QIPP plan with c£2m of schemes still to be identified. NHS England requires CCGs to take action where they identify unmitigated net risks. This is discussed further in section 2. Hence a RAG rating of red indicating the need for urgent additional actions.
b) Remain within Running Cost Allowance (RCA) of £12.72m.	(£0.7m) Under Spend	(£0.9m) Under Spend	At the plan stage, we agreed £0.3m of our surplus should come from the RCA, noting that this would present challenges as we look to deliver an ambitious service change programme. Subsequently QIPP and underspends from vacancies have been identified, increasing the projected surplus to £0.9m.
Remain within Cash Limit (i.e. Maximum draw down set by NHS England)	£0.2m closing balance	Breakeven	The CCG's maximum draw down for 2017/18 is £837.5m and we will need to remain within this limit, which requires the revenue position to be brought in on plan or we will need to manage which payments are made at year end.
Hold 0.5% of CCG resources as a reserve to be released only with agreement of NHSE	£3.4m	£3.4m	The CCG is holding a 0.5% reserve, which demonstrates compliance with this requirement.

**Key:**

<b>Red</b>	Significant risk of non-delivery. Additional actions need to be urgently pursued.
<b>Amber</b>	Medium risk of non-delivery requires additional management effort.
<b>Green</b>	Low risk of non-delivery – current management effort should deliver success.

## 2.0 Summary of the reported position

The overall position is summarised in table 1 below.

Table 1: Summary Position at 31 July 2017	Annual Budget £'000s	Year to Date Variance £'000s	Forecast Variance £'000s	Forecast Variance %
Acute Hospital Care	395,313	4,288	11,589	2.9%
Mental Health & Learning Disabilities	81,382	(73)	(195)	-0.2%
Primary & Community Services (Incl. CHC)	245,898	498	(452)	-0.2%
Primary Care	88,721	(338)	(177)	-0.2%
Reserves including planned surplus	30,875	(9,226)	(23,052)	
<b>Programme Costs</b>	<b>842,190</b>	<b>(4,850)</b>	<b>(12,287)</b>	<b>-1.5%</b>
Running Costs (analysis in section 2.1.12)	12,722	(711)	(917)	-7.2%
<b>Year to date and Year end Surplus</b>	<b>854,912</b>	<b>(5,562)</b>	<b>(13,204)</b>	<b>-1.5%</b>

Further detail can be found on the summary at Appendix A and the position by programme category is then analysed on Appendix B.

We are reporting a £5.6m year-to-date (YTD) surplus broadly in line with our plan for the first five months of the year but this is only being achieved by releasing £4m or c50% of our general contingency reserves. We are also reporting achievement of the planned year end surplus of £13.2m but this is only achieved by release of the totality of our contingency reserves of £8m as well as £2.2m of frozen investments/slippage from specific reserves. This leaves virtually no flexibility to cover any new pressures for the remainder of the year. In addition, there are a wide range of potentially significant risks to be managed and hence further mitigating actions are required for the CCG to be confident of delivery of the planned position. Hence, as shown in the executive summary, delivery of the planned surplus has been RAG rated as Red – i.e. Significant risk of non-delivery. Additional actions need to be urgently pursued.

The analysis below shows the forecast over/(under)spend variances from budget by main category of spend with a comparison against Month 4.

	£'m Variance at M5	£'m Variance at M4	£'m Change
- = underspend			
Planned Care	3.0	2.4	0.6
Urgent Care (note 1)	5.1	3.3	1.8
Other acute care (note 2)	3.5	1.2	2.3
Mental Health & learning disabilities	-0.2	-0.1	-0.1
Community services	0.9	0.4	0.5
Long Term Care and End of Life	-0.7	-0.8	0.2
Primary Care	-0.2	0	-0.2
Prescribing	-0.7	-0.9	0.2
Running Costs excluding planned surplus	-0.4	-0.2	-0.2
Forecast out-turn net pressure	10.3	5.2	5.1

Mitigated by release of reserves:			
Commissioning reserves held/slipped	-2.1	-0.5	-1.6
Release of general contingency reserves	-8.2	-4.8	-3.5
	-10.3	-5.2	-5.1

Note 1: Unplanned Care: Activity is now above plan and cost remains above plan by the same % variance as last month.

Note 2: £1.3m of the adverse movement is due to removing all contracting reserves back to general contingency reserves at M5. The remaining £1m is due to pressures on critical care and direct access admissions at STH in particular..

It is important to highlight that this analysis makes some critical assumptions:

- Activity continues at similar levels for the rest of the year.
- That £16.8m of the £19.7m QIPP plan is delivered. (We still have £1.9m of the original QIPP target with no identified schemes.) Further potential slippage against the plan is considered in the risk assessment in section 3
- There is NO allowance for abnormal winter pressures and there is no reserve for winter resilience initiatives other than the £350k currently being held within primary care budgets.
- Prescribing underspend ignores any windfall benefit from the reduction in Category M prices from August given that NHS England have confirmed that they intend to hold these centrally (possible lost benefit of £1.2m to CCG) but at the same time does not build in any further pressures from potential stock shortages other than those known about at month 5.

### **3 Financial Risks, Challenges and Mitigations to Allow Delivery of Year End Planned Position**

Table 2 below provides an assessment of key known risks and mitigations identified to date. It is important to be clear that these are risks and mitigations over and above those incorporated into the reported position discussed in section 2 above. Given the uncertainty in a number of areas, the net risks could range from an upside forecast of reduced costs of £0.6m (c0.1% of total spend) to a downside forecast of additional costs of £10.6m (c1% of total spend). This is quite a wide range but not exceptionally so for this stage in the financial year. What is of greater concern is the level of reserves we have already deployed to manage existing/forecast pressures and hence the shortfall in reserves to manage the remainder of the year. **Taking into account a whole range of factors, the ‘most likely’ assessment is that risks could crystallise to give extra expenditure of £6.3m and we have £2.3m of reserves/potential mitigations identified to date, suggesting we need actions to address a minimum of £4m uncovered risk.**

Governing Body discussed a number of additional actions at its meeting in public on 7 September and agreed two actions in particular as documented in the minutes presented to this meeting. Possible additional actions continue to broadly fall into 3 categories:

- “Re-double” efforts to deliver existing QIPP schemes where there is slippage which is likely to take significant additional managerial and clinical engagement and effort primarily with our member practices and other key providers across the city. As part of this ensure we focus on schemes which will make “in year” savings.

- Ensure that across our health system we are adhering to existing policies and pathways to ensure expenditure and treatment is based on clinical need.
- Proactively work to secure additional income into our local system to target investment on the service changes to make so that our whole system becomes more sustainable. This is in the context that Governing Body has already agreed through the seven financial management principles approved in May 2017 that the CCG is unable to prioritise any further new investment in 2017/18 unless from ring fenced allocations or there is a proven “in year” invest to save case.

**Table 2: Net financial risks and potential mitigations**

<b>Key Financial Risks</b>	<b>Downside £'m</b>	<b>Upside £'m</b>	<b>Likely? £'m</b>
1. Unidentified QIPP	1.9	1.9	1.9
2. Further non delivery of QIPP Plan - Reported plus likely equating to 34%	6.3	2.8	3.7
3. Acute activity pressures (non QIPP) - in addition to that in reported forecast out-turn	1.4	(0.5)	0.6
4. Mental Health net of risk reserve	0.8	0.4	0.7
5. CHC, Prescribing and Primary & Community Care	1.6	(1.4)	(0.0)
6. Other	0.9	(0.8)	(0.4)
	12.9	2.3	6.3
<b>Potential Solutions</b>	<b>£'m</b>	<b>£'m</b>	<b>£'m</b>
<b>- as per 7 Financial Management Principles</b>			
Rolling QIPP	No new schemes currently identified		
Release ALL Investment Reserves	(0.3)	(0.3)	(0.3)
Practice involvement and variations	in rolling QIPP		
Contingency reserves (primary care)	(0.4)	(0.4)	(0.4)
Other income generation	(0.6)	(0.7)	(0.6)
Running cost allocation – further savings target	(0.5)	(0.6)	(0.5)
Disinvestment	Approved actions in QIPP at M5		
<b>- other</b>			
Quality premium income	(0.6)	(1.0)	(0.6)
	(2.3)	(2.9)	(2.3)
Uncovered Financial Risk	10.6	(0.6)	4.0

Key Assumptions: The key assumptions to be drawn to Governing Body's attention are as follows:

- Further slippage against the existing £19.7m QIPP plan – Likely scenario has £3.7m slippage on top of £2.9m within the reported forecast and so delivery of £12.8m QIPP. (This would make QIPP delivery broadly similar to that achieved in 2016/17 – ie approx. £13m of our £19.5m programme).
- The likely scenario assumes NO additional funding for winter resilience in 2017/18 and no abnormally adverse winter conditions. Clearly this in itself is a risk.

Existing Reserves and Mitigating Actions:

We have now released all general reserves other than the £0.4m for primary care where we are still making an assessment of whether this is required, and have released most of the commissioning reserves previously held back in line with principle 2 of the 7 financial management principles approved by Governing Body back in May 2017.

We have assessed c£1.2m of further income to come into the CCG from a variety of sources including the Quality Premium we expect to earn from achievement of 2016/17 targets which we can deploy against current pressures. We are also working hard to ensure that the CCG's Running Cost Allowance is only deployed on essential requirements (financial management principle 6) and have estimated that we may be able to secure £0.6m of further savings, subject to needing to deploy further resources on additional mitigating actions if we think these will bring greater financial return.

Further Information on Key Budgets

**Acute Hospital Activity:** **Sheffield Teaching Hospitals (STH)** is by far the most significant contract in value terms as it is planned to account for £382m (including the MSK and Walk in Centre contracts).

Year to date: At month 5, the budget for the contract overall is £4.1m (2.5%) overspent, a further deterioration in percentage terms on last month's position of 1.7%. In August the non-elective activity levels and average prices were higher than predicted resulting in approximately an extra £0.5m spend (which impacts on the assumptions we make for future months and the forecast for year-end).

A breakdown of the key contract variances by activity and price is shown in the table below. The other main contract variances are on critical care and direct access diagnostics.

The CCG and STHFT are working together to review the significant case mix impact in non-electives. (The plan was for an average per spell cost of £2,088 but spells are currently running at £2,162 on average – this includes the impact of the reduction in costs for Excess Bed Days). As outlined last month, we are aware of a national change relating to the recording of sepsis as a diagnosis and we know that the average number of diagnosis codes recorded has increased significantly but do not yet know the extent of any financial impact relating to this given the complexities of the tariff changes in 2017/18.

	Activity Variance	Cost variance	Variance (£000's)	Volume of activity (£000's)	Pricing element (£000's)
Planned Inpatients	2.1%	2.8%	£ 560	£ 422	£ 138
Outpatient Firsts	0.3%	0.2%	£ 17	£ 28	-£ 11
Outpatient Follow-Ups	4.5%	6.8%	£ 603	£ 400	£ 203
Urgent Inpatients	0.4%	3.9%	£ 1,806	£ 163	£ 1,642
A&E	-0.4%	0.9%	£ 65	-£ 29	£ 94
			<b>£ 3,050</b>	<b>£ 985</b>	<b>£ 2,065</b>

QIPP schemes which should result in reduced spend with STHFT currently stand at £12.8m but only £1.6m is phased into the first 5 months of the year. We have assessed that circa £1.4m of QIPP has been delivered with higher than planned savings in excess bed days offsetting shortfalls elsewhere.

There remains a higher than normal level of recorded activity which has not been fully coded within the contract data provided by STHFT. Overall 0.5% of total activity was uncoded at the end of M5 (0.6% at end of July). An estimate of £2.6m for the cost of this activity has been included in the year to date position. This chiefly relates to August and the majority is an estimate for non-elective activity. From the intelligence provided by STHFT it is likely that this issue will continue for the next few months (at least) as there are recruitment and retention issues around Clinical Coding staff. It is worth noting that the £2.5m estimate which was included last month resulted was in line with the actual charges which have resulted from the coded activity.

Monitoring information indicates the outpatient queue at the end of August is 1.8% higher than March, whilst the inpatient waiting list has reduced by 7.5%. Performance against the Incomplete RTT (Referral to Treatment) target of 92% remains high at 95.7% for August (April 95.3% May 96.1%, June 95.9%, July 95.8%). All these factors combined at least partly explain the high activity levels in the first few months of the year. We are in discussion with STHFT where activity levels are greater than the activity plan in the contract to consider whether it is appropriate to take any actions to bring activity back closer to plan and still deliver the RTT targets.

Forecast Out-turn: Based on the month 5 data, we are forecasting an overall £11.6m overspend, this is a further deterioration against the position reported last month, £2m of this relates to QIPP schemes which are now expected to under-deliver by the end of the year. QIPP reporting now assumes that £10.8m of the £12.8m QIPP schemes relating to STHFT will be achieved; however there remains significant risk around delivering this level of savings by the end of the year. £1.3m of the variance relates to the removal of a contract risk reserve back to general contingency reserves rather than seek to arbitrarily apportion across the various agreed contract values at this stage of the year.

Month 5 data from **Sheffield Children's** (SCH) shows a year to date underspend of £0.06m, which translates in to a forecast underspend of £0.1m. This position assumes QIPP will under-deliver by £0.3m yet is still under budget due to Planned Care having an expected year end underspend of £0.4m and Urgent Care £0.2m.

Information has now been from Community Health Partnerships in relation to the cost of void space. Taken with information from NHS Property Services, an additional cost of £460k compared to the previous year's charge is now forecast, under **Other Commissioning**, as a result to changes in occupation of various buildings, mainly at

Jordanthorpe Health Centre. Particularly through the out of hospital care commissioning team we are looking at potential options to improve occupancy levels and hence reduce this void space cost pressure.

**Continuing Health Care (CHC) and Funded Nursing Care (FNC):** Adults CHC has a year to date underspend of £0.3m with an expected underspend of nearly £0.8m by year end. This forecast is predicated on the full achievement of the planned QIPP savings of £2.7m against CHC budgets (£1.3m of which is part of the Mental Health Transformation work). Children's CHC spend is now forecast to overspend, mainly as the result of the agreement of a new high cost package. FNC packages stayed at the same number in August but the previous forecast expected a continued reduction as per the last 12 months, this has resulted in the forecast underspend reducing slightly to around £0.2m.

**Primary Care:** The year to date position is an underspend of £0.3m largely due to the phasing of some expenditure e.g. the provisions made for future list size increases and additional premises costs are likely to be required later in the financial year, as well as underspends against locally commissioned services. An underspend of £0.2m is forecast by year end in relation to locally commissioned services.

**Prescribing:** Prescribing data is available for April - July, with a local estimate, based on sample data, available for August. July had lower costs than expected however August sample show very high levels of items prescribed. Due to this the forecast position has increased by £0.2m to an £0.6m underspend. This includes the cost pressure to date from shortage of supply of certain drugs which has meant prices have increased as well as an expected benefit from price reductions of Pregabalin and full delivery of nearly £3m QIPP (good progress is being made on the delivery of the QIPP projects).

Nationally certain price reductions have been announced to come into effect from August 2017. However, NHS England has sent a letter to CCGs indicating that the financial benefit will not be immediately passed on to CCGs due to the need to ensure an appropriate level of national contingency reserves. At the time of writing this report we await further guidance on how this will be enacted in practice and how this might impact on our local forecasting. Any benefits relating to these price reductions have not been included in the forecast.

**Quality Innovation, Productivity & Prevention (QIPP):** A separate QIPP report is available each month to Governing Body members from the Director of Commissioning. A brief summary of the position at month 5 is also provided as part of this finance report.

To deliver our commissioning plan for 2017/18 Governing Body approved the need for a minimum £21.6m QIPP plan. At month 2 a circa £4m gap in the plan existed, with approved schemes totalling c£17.7m gross savings. Additional schemes totalling £2m have been subsequently approved taking the residual gap to £1.9m.

At month 5 there is achievement of £3.55m of gross QIPP savings against the current plan of £3.82m, so a small shortfall of £0.27m (7%). The reported year end position assumes delivery of £17.3m of the identified QIPP programme of £19.7m, so a forecast shortfall of £2.4m however to achieve this there has been additional investment of £0.5m resulting in a net shortfall of £2.9m. The phasing of the QIPP plan, however, is heavily back loaded in the latter months of the year and hence the risk of non-delivery has the potential to grow significantly in year. As noted above, the assessment of the financial risk of QIPP under-delivery is a further c£3.7m.

**Section 75 Framework Partnership Agreement (Better Care Fund):** Appendix E shows the citywide position in relation to the Better Care Fund. Overall, with a forecast overspend of £9.7m. Of this, £4.1m relates to SCC services within the BCF, which is an improvement of £1m compared to month 4, mainly due to an improvement to the forecast variance on mental health.

Information reported on the CCG expenditure within the Better Care Fund (BCF) is included within the overall CCG reported position in appendix A to D.

**0.5% Non-Recurrent Reserve:** NHS England business rules require that all CCGs plan on creating a 1% non recurrent reserve at the beginning of the year. In a change to the previous year, in 2017/18 NHS England has agreed that 0.5% of this reserve can be utilised by CCGs, with the proviso that this is used to fund non recurrent expenditure. The remaining 0.5% (£4.1m including £0.4m relating to primary care) must be retained, uncommitted, by CCGs to support the overall NHS financial position.

**General Contingency Reserve & Commissioning Reserves:** At month 5 the contingency reserve stands at £8.2m. This is required in full to enable achievement of the planned surplus before taking into account additional potential risks. In addition, £2.2m additional underspends against specific reserves have been identified in order to support delivery of the forecast position.

**Running Costs:** The split of the £12.7m running cost allocation is summarised in the table below. At the planning stage Governing Body approved planned underspend of £0.3m towards delivery of the overall surplus. Various QIPP schemes have since been identified, totalling £250k, which increase this figure to £0.55m. In addition to the planned surplus, additional underspends have been identified, mainly in relation to slippage on recruitment to vacant posts.

Category	Annual Budget £'000s	YTD Variance £'000s	Forecast Variance £'000s
Pay	9,112	(74)	52
Non Pay	3,953	(235)	40
Income	(1,293)	(174)	(383)
Running Costs Reserve	401	0	(77)
Running Costs Planned Surplus	550	(229)	(550)
<b>Running Cost Budget</b>	<b>12,722</b>	<b>(711)</b>	<b>(917)</b>

**Additional Income:** Under the Financial Management principles approved by Governing Body we are seeking to maximise additional income, over and above the CCG's core allocation, to be able to support delivery of our commissioning intentions. A table summarising the additional allocations secured to date is attached at Appendix F.

#### 4. Delivery of Cash Position

The CCG was notified of a maximum cash drawdown limit of £840.3m at month 5. The total cash used to the end of August was £309.26m against a requested cash drawdown of £304.6m, other income of £4.69m and a brought forward balance of £141k. The cash



balance at bank at the end of the month was £173k. A minimal cash balance at bank is planned for the year end.

## 5. Better Payment Practice Code

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

<b>Measure of compliance</b>	<b>12mths to Aug-17 Number</b>	<b>12mths to Aug-17 £'000</b>
<b>Non-NHS Payables</b>		
Total Non-NHS Trade invoices paid in the Year	15,789	201,127
Total Non-NHS Trade Invoices paid within target	15,537	200,303
<b>Percentage of Non-NHS Trade invoices paid within target</b>	<b>98.40%</b>	<b>99.59%</b>
<b>NHS Payables</b>		
Total NHS Trade Invoices Paid in the Year	4,681	558,244
Total NHS Trade Invoices Paid within target	4,667	557,685
<b>Percentage of NHS Trade Invoices paid within target</b>	<b>99.70%</b>	<b>99.90%</b>

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On behalf of: Julia Newton, Director of Finance  
September 2017

NHS Sheffield Clinical Commissioning Group  
Finance Report 2017/18 - Financial Position for Period Ending 31 August 2017

	Year to Date: August				Year End Forecast Out-turn					Forecast Variance @ Month 4 £'000s
	Budget	Expenditure	Variance		Budget	Forecast	Variance		Change from prev month*	
	£'000s	£'000s	£'000s	%	£'000s	£'000s	£'000s	%		
			Over (+) Under(-)				Over (+) Under(-)			
<b>PROGRAMME COSTS</b>										
Revenue Resource Limit	347,336	347,336	0	0.0%	842,190	842,190	0	0.0%	→	0
<b>EXPENDITURE</b>										
<b>Acute Hospital Care</b>										
Elective	65,173	66,018	846	1.3%	153,051	156,008	2,958	1.9%	↑	2,381
Urgent care	62,197	63,814	1,617	2.6%	143,370	148,469	5,099	3.6%	↑	3,283
Other Acute Care / Ambulance Services	41,032	42,857	1,825	4.4%	98,893	102,425	3,533	3.6%	↑	1,212
	<b>168,402</b>	<b>172,690</b>	<b>4,288</b>	<b>2.5%</b>	<b>395,313</b>	<b>406,903</b>	<b>11,589</b>	<b>2.9%</b>	↑	<b>6,876</b>
<b>Mental Health &amp; Learning Disabilities</b>										
Mental Health & Learning Disabilities	33,910	33,837	(73)	-0.2%	81,382	81,187	(195)	-0.2%	↓	(67)
<b>Community Services</b>										
Elective Community Care	13,523	13,436	(87)	-0.6%	34,587	34,383	(204)	-0.6%	↓	(188)
Urgent Community Care	2,132	2,132	(0)	0.0%	5,039	5,039	0	0.0%	→	0
Intermediate Care & Reablement	18,933	19,111	178	0.9%	44,983	45,410	427	0.9%	↓	605
Long Term Care and End of Life	24,808	24,531	(278)	-1.1%	60,856	60,179	(676)	-1.1%	↑	(845)
Prescribing	40,073	40,455	382	1.0%	96,768	96,115	(653)	-0.7%	↑	(868)
Other Commissioning	1,281	1,584	303	23.6%	3,665	4,319	655	17.9%	↑	(38)
	<b>100,750</b>	<b>101,249</b>	<b>498</b>	<b>0.5%</b>	<b>245,898</b>	<b>245,446</b>	<b>(452)</b>	<b>-0.2%</b>	↑	<b>(1,334)</b>
<b>Primary Care</b>										
Primary Care Co-commissioning	28,376	28,223	(154)	-0.5%	71,324	71,324	0	0.0%	→	0
Locally Commissioned Primary Care Services	6,672	6,488	(184)	-2.8%	17,397	17,220	(177)	-1.0%	↓	(12)
	<b>35,049</b>	<b>34,711</b>	<b>(338)</b>	<b>-1.0%</b>	<b>88,721</b>	<b>88,544</b>	<b>(177)</b>	<b>-0.2%</b>	↓	<b>(12)</b>
<b>Reserves</b>										
Reserves	9,226	0	(9,226)	-100.0%	30,875	7,823	(23,052)	-74.7%	↓	(17,866)
<b>TOTAL EXPENDITURE - PROGRAMME COSTS</b>	<b>347,336</b>	<b>342,486</b>	<b>(4,850)</b>	<b>-1.4%</b>	<b>842,190</b>	<b>829,903</b>	<b>(12,287)</b>	<b>-1.5%</b>	↑	<b>(12,404)</b>
<b>(UNDER)/OVER SPEND - Programme Costs</b>	<b>(0)</b>	<b>(4,850)</b>	<b>(4,850)</b>		<b>(0)</b>	<b>(12,287)</b>	<b>(12,287)</b>		↑	<b>(12,404)</b>
<b>RUNNING COSTS ALLOWANCE</b>										
Running Cost Funding	5,074	5,074	0	0.0%	12,722	12,722	0	0.0%	→	0
Total Running Cost Expenditure	5,074	4,362	(711)	-14.0%	12,722	11,805	(917)	-7.2%	↓	(800)
<b>(UNDER)/OVER SPEND - Running Costs</b>	<b>0</b>	<b>(711)</b>	<b>(711)</b>		<b>0</b>	<b>(917)</b>	<b>(917)</b>		↓	<b>(800)</b>
<b>TOTAL</b>										
Revenue Resource Limit	352,410	352,410	0	0.0%	854,912	854,912	0	0.0%	→	0
Expenditure	352,410	346,848	(5,562)	-1.6%	854,912	841,709	(13,203)	-1.5%	↓	(13,203)
<b>TOTAL (A)</b>	<b>(0)</b>	<b>(5,562)</b>	<b>(5,562)</b>		<b>(0)</b>	<b>(13,203)</b>	<b>(13,203)</b>		↓	<b>(13,203)</b>

\* ↑ = deterioration, ↓ = improvement, → = no change.

# Appendix A (cont)

RESOURCE LIMIT ALLOCATIONS	Revenue			Maximum Cash Drawdown incl Capital		
	Recurrent	Non Rec	Total	Confirmed	Anticipated	Total
	£'000s	£'000s	£'000s	£'000s	£'000s	£'000s
<b>Programme Costs</b>				840,310		840,310
Initial CCG Programme Allocation	748,941		748,941			
Primary Care Co-Commissioning	76,122		76,122			
CHIS funding currently in Sheffield Children's Hospital	(249)		(249)			
PMS Premium - Co Commissioning	362		362			
PYE transfer of One Health July - March 2017	66		66			
PYE transfer of Claremont July- March 2017	250		250			
PYE April-June 2017 transfer of Claremont	86		86			
PYE April-June 2017 transfer of One health	21		21			
Budget re suspended doctors transferred with other Co-Comm in error	(94)		(94)			
PMCF - GP Access Fund and TA Improving Access Allocations	854		854			
IR changes		(94)	(94)			
HRG4+ changes		(2,190)	(2,190)			
Planned surplus carry forward from 2016/17		11,620	11,620			
Surplus/Deficit Carry Forward - 1617 Final Outturn		4	4			
Reception and clerical training		101	101			
Diabetes Treatment and Care Transformation Fund		143	143			
NHS WiFi		164	164			
Market rents adjustment		(580)	(580)			
Paramedic Rebanding Additional Funding 2017-18		179	179			
TB allocations Qtr 1		17	17			
Cancer Alliance Running Cost FY 2017/18		275	275			
Cancer Phase 1 Early Diagnosis Q1 2017/18		805	805			
£176,961 - HSCN - GP funding , £59,917 - HSCN - CCG funding		237	237			
CYPT IAPT Trainee staff support costs		7	7			
Adult IAPT Wave 2		453	453			
Acute hospital urgent & emergency liaison mental health services		134	134			
Transfer NHCN - CCG funding from programme to running costs		(60)	(60)			
Infrastructure funding for STPs		281	281			
Acute hospital urgent and emergency liaison mental health services		134	134			
Adult IAPT Wave 2		453	453			
STP comms and egagement		175	175			
Cancer Phase 1 Early diagnosis Q2		805	805			
Cancer Phase 1 LWBC South Yorks		132	132			
Additional month5 IR Changes - agreed by J Stalker Booth		(6)	(6)			
PMCF - GP Access Fund and TA Improving Access Allocations	2,642		2,642			
Month 5 Programme Costs Resource Limit	829,001	13,189	842,190	840,310	0	840,310
<b>Running Costs</b>						
Initial Running Costs allocation	12,634		12,634			
Market rents - Admin adjustment		28	28			
Transfer NHCN - CCG funding from programme to running costs		60	60			
Month 5 Running Cost Resource Limit	12,634	88	12,722			
<b>CLOSING LIMITS (B)</b>	<b>841,635</b>	<b>13,277</b>	<b>854,912</b>	<b>840,310</b>	<b>0</b>	<b>840,310</b>

## Memo Table: Planned Surplus

	<b>£'000</b>
Historic Surplus b/f	3,500
Plus release of 1% reserve in 2016/17 added to surplus b/f	8,124
Cumulative surplus carried forward from 2016/17	<b>11,624</b>
Planned increase to surplus in 2017/18	1,579
<b>Total planned surplus for 2017/18</b>	<b>13,203</b>

<b>Balance of surplus required to be 'drawn up' in future years (to meet business rules)</b>	<b>2,608</b>
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## Memo Table: Forecast In Year Financial Performance

Total Allocation 17/18 from the above table	854,912
Less cumulative surplus carried forward from 2016/17	-11,624
<b>In Year Allocation</b>	<b>843,288</b>

## Expenditure:

Forecast Expenditure (Programme Spend plus Running Costs)	841,709
<b>Forecast under/(over)-spend against in year allocation</b>	<b>1,579</b>

	Year to Date: August				Forecast Out-turn				Forecast Variance @ Month 4
	Budget	Expenditure	Variance Over (+) Under(-)		Budget	Forecast	Variance Over (+) Under(-)		
	£'000s	£'000s	£'000s	%	£'000s	£'000s	£'000s	%	£'000s
<b>PROGRAMME COSTS</b>									
Revenue Resource Limit	347,336	347,336	0	0%	842,190	842,190	0	0%	0
<b>EXPENDITURE</b>									
<b>Acute Hospital Care</b>									
<b>Planned Care</b>									
Sheffield Teaching Hospitals NHS FT	57,463	58,658	1,195	2%	135,019	138,700	3,680	3%	2,707
Sheffield Children's NHS FT	4,885	4,656	(230)	-5%	11,425	10,994	(431)	-4%	(197)
Other NHS Trusts	1,417	1,341	(76)	-5%	3,411	3,225	(187)	-5%	(33)
ISTC & Extended Choice	1,407	1,364	(43)	-3%	3,195	3,090	(106)	-3%	(95)
<b>Planned Care</b>	<b>65,173</b>	<b>66,018</b>	<b>846</b>	<b>1%</b>	<b>153,051</b>	<b>156,008</b>	<b>2,958</b>	<b>2%</b>	<b>2,381</b>
<b>Urgent Care</b>									
Sheffield Teaching Hospitals NHS FT	54,693	56,463	1,770	3%	125,342	130,810	5,468	4%	3,416
Sheffield Children's NHS FT	4,961	4,880	(81)	-2%	11,907	11,710	(197)	-2%	(142)
Other NHS Trusts	2,543	2,470	(72)	-3%	6,121	5,949	(172)	-3%	9
ISTC & Extended Choice	0	0	0	#DIV/0!	0	0	0	#DIV/0!	0
<b>Urgent Care</b>	<b>62,197</b>	<b>63,814</b>	<b>1,617</b>	<b>3%</b>	<b>143,370</b>	<b>148,469</b>	<b>5,099</b>	<b>4%</b>	<b>3,283</b>
<b>Other Acute Care / Ambulance Services</b>									
Sheffield Teaching Hospitals NHS FT	27,687	28,829	1,142	4%	66,579	68,990	2,410	4%	470
Sheffield Children's NHS FT	703	974	271	39%	1,662	2,209	548	33%	389
Other NHS Trusts	779	775	(4)	0%	1,860	1,851	(9)	0%	(17)
ISTC & Extended Choice	23	23	0	0%	54	54	0	0%	0
Ambulance Services	9,797	9,923	126	1%	23,727	23,910	183	1%	65
Other Acute Services	2,044	2,333	290	14%	5,011	5,411	400	8%	305
<b>Other Acute Care</b>	<b>41,032</b>	<b>42,857</b>	<b>1,825</b>	<b>4%</b>	<b>98,893</b>	<b>102,425</b>	<b>3,533</b>	<b>4%</b>	<b>1,212</b>
<b>Mental Health &amp; Learning Disabilities</b>									
Sheffield Health and Social Care NHS FT	30,541	30,541	0	0%	73,298	73,298	0	0%	0
Sheffield Children's NHS FT	2,072	2,056	(16)	-1%	4,973	4,952	(22)	0%	(15)
Local Authority	918	918	(0)	0%	2,178	2,178	0	0%	0
Other Mental Health Services	379	322	(57)	-15%	933	760	(173)	-19%	(52)
<b>Mental Health &amp; Learning Disabilities</b>	<b>33,910</b>	<b>33,837</b>	<b>(73)</b>	<b>0%</b>	<b>81,382</b>	<b>81,187</b>	<b>(195)</b>	<b>0%</b>	<b>(67)</b>
<b>Community Services</b>									
<b>Planned Care</b>									
Sheffield Teaching Hospitals NHS FT	3,429	3,429	0	0%	8,229	8,229	0	0%	0
Sheffield Children's NHS FT	1,677	1,677	0	0%	4,026	4,026	0	0%	0
Local Authority	7,800	7,779	(21)	0%	20,851	20,801	(50)	0%	(50)
Development Nurses	182	119	(64)	-35%	438	283	(154)	-35%	(138)
Other Community Services	435	433	(2)	-1%	1,044	1,044	0	0%	0
<b>Planned Community Care</b>	<b>13,523</b>	<b>13,436</b>	<b>(87)</b>	<b>-1%</b>	<b>34,587</b>	<b>34,383</b>	<b>(204)</b>	<b>-1%</b>	<b>(188)</b>
<b>Urgent Care</b>									
111	573	573	(0)	0%	1,297	1,297	0	0%	0
Out of Hours	1,559	1,559	0	0%	3,742	3,742	0	0%	0
<b>Urgent Community Care</b>	<b>2,132</b>	<b>2,132</b>	<b>(0)</b>	<b>0%</b>	<b>5,039</b>	<b>5,039</b>	<b>0</b>	<b>0%</b>	<b>0</b>
<b>Intermediate Care &amp; Reablement</b>									
Sheffield Teaching Hospitals NHS FT	17,374	17,374	(0)	0%	41,241	41,241	0	0%	0
Local Authority	757	757	0	0%	1,817	1,817	0	0%	0
Community Equipment	802	980	178	22%	1,925	2,352	427	22%	605
<b>Intermediate Care</b>	<b>18,933</b>	<b>19,111</b>	<b>178</b>	<b>1%</b>	<b>44,983</b>	<b>45,410</b>	<b>427</b>	<b>1%</b>	<b>605</b>
<b>Long Term Care and End of Life</b>									
Continuing Care	18,784	18,591	(192)	-1%	46,198	45,737	(461)	-1%	(505)
Continuing Care Retrospectives	0	0	0	0%	0	0	0	0%	0
Continuing Healthcare Assessments	943	922	(20)	-2%	2,462	2,400	(61)	-2%	(34)
Continuing Care - IFRs	28	25	(3)	-12%	67	61	(6)	-9%	(4)
Funded Nursing Care	3,194	3,118	(77)	-2%	7,666	7,482	(184)	-2%	(241)
St Lukes Hospice	973	968	(5)	0%	2,335	2,324	(11)	0%	0
Sheffield Teaching Hospitals NHS FT	887	906	20	2%	2,128	2,176	48	2%	(60)
<b>Long Term Care</b>	<b>24,808</b>	<b>24,531</b>	<b>(278)</b>	<b>-1%</b>	<b>60,856</b>	<b>60,179</b>	<b>(676)</b>	<b>-1%</b>	<b>(845)</b>
<b>GP Prescribing</b>									
Prescribing	39,413	39,810	397	1%	95,153	94,519	(634)	-1%	(851)
Medicines Management Team	660	645	(15)	-2%	1,615	1,595	(19)	-1%	(17)
<b>Prescribing</b>	<b>40,073</b>	<b>40,455</b>	<b>382</b>	<b>1%</b>	<b>96,768</b>	<b>96,115</b>	<b>(653)</b>	<b>-1%</b>	<b>(868)</b>
<b>Other Commissioning</b>									
Other Commissioning	1,281	1,584	303	24%	3,665	4,319	655	18%	(38)
<b>Other Commissioning</b>	<b>1,281</b>	<b>1,584</b>	<b>303</b>	<b>24%</b>	<b>3,665</b>	<b>4,319</b>	<b>655</b>	<b>18%</b>	<b>(38)</b>
<b>Primary Care</b>									
<b>Co-Commissioning</b>									
Core Contract	20,710	20,679	(31)	0%	49,704	49,670	(34)	0%	(100)
Premises	4,034	4,008	(25)	-1%	9,669	9,653	(16)	0%	79
QoF	2,337	2,337	(0)	0%	7,574	7,574	0	0%	0
Enhanced Services	318	255	(62)	-20%	1,611	1,611	0	0%	(29)
Primary Care Other	978	943	(35)	-4%	2,766	2,816	50	2%	50
Primary Care Reserve	0	0	0	0%	0	0	0	0%	0
Locally Commissioned Primary Care Services	6,672	6,488	(184)	-3%	17,397	17,220	(177)	-1%	(12)
<b>Primary Care</b>	<b>35,049</b>	<b>34,711</b>	<b>(338)</b>	<b>0%</b>	<b>88,721</b>	<b>88,544</b>	<b>(177)</b>	<b>0%</b>	<b>(12)</b>
<b>Reserves</b>									
Commissioning Reserves	0	0	(0)	-100%	5,507	3,351	(2,156)	-39%	(452)
General Contingency Reserve	3,955	0	(3,955)	-100%	8,243	0	(8,243)	-100%	(4,761)
Primary Care	0	0	0	0%	726	726	0	0%	0
0.5% Non Recurrent Reserve	0	0	0	0%	3,746	3,746	0	0%	0
Planned Surplus	5,271	0	(5,271)	-100%	12,653	0	(12,653)	-100%	(12,653)
<b>Reserves</b>	<b>9,226</b>	<b>0</b>	<b>(9,226)</b>	<b>-100%</b>	<b>30,875</b>	<b>7,823</b>	<b>(23,052)</b>	<b>-75%</b>	<b>(17,866)</b>
<b>TOTAL EXPENDITURE - PROGRAMME COSTS</b>	<b>347,336</b>	<b>342,486</b>	<b>(4,850)</b>	<b>-1%</b>	<b>842,190</b>	<b>829,903</b>	<b>(12,287)</b>	<b>-1%</b>	<b>(12,404)</b>
<b>(UNDER)/OVER SPEND - Programme Costs</b>	<b>(0)</b>	<b>(4,850)</b>	<b>(4,850)</b>		<b>(0)</b>	<b>(12,287)</b>	<b>(12,287)</b>		<b>(12,404)</b>
<b>RUNNING COSTS ALLOWANCE</b>									
Funding net of £1.5m transfer to commissioning budgets	5,074	5,074	0	0%	12,722	12,722	0	0%	0
<b>EXPENDITURE</b>									
Accountable Officer	833	816	(17)	-2%	1,991	1,982	(10)	0%	4
Commissioning & Performance	971	882	(89)	-9%	2,267	2,188	(79)	-3%	(50)
Finance & Facilities	1,209	1,052	(157)	-13%	3,113	3,098	(15)	0%	(10)
Nursing, Quality & Workforce	1,129	1,028	(101)	-9%	2,688	2,643	(44)	-2%	(57)
Strategy & Integration	338	282	(56)	-16%	811	710	(101)	-12%	(8)
Transformation & Delivery	365	301	(63)	-17%	901	861	(40)	-4%	12
Running Cost Reserve	0	0	0	0%	401	324	(77)	-19%	(141)
Running Cost Planned surplus	229	0	(229)	-100%	550	0	(550)	-100%	(550)
<b>TOTAL EXPENDITURE - RUNNING COSTS</b>	<b>5,074</b>	<b>4,362</b>	<b>(711)</b>	<b>-14%</b>	<b>12,722</b>	<b>11,805</b>	<b>(917)</b>	<b>-7%</b>	<b>(800)</b>
<b>(UNDER)/OVER SPEND - Running Costs</b>	<b>0</b>	<b>(711)</b>	<b>(711)</b>		<b>0</b>	<b>(917)</b>	<b>(917)</b>		<b>(800)</b>
<b>TOTAL (UNDER)/OVER SPEND</b>	<b>(0)</b>	<b>(5,562)</b>	<b>(5,562)</b>	<b>-</b>	<b>(0)</b>	<b>(13,203)</b>	<b>(13,203)</b>	<b>-</b>	<b>(13,203)</b>

# Appendix C

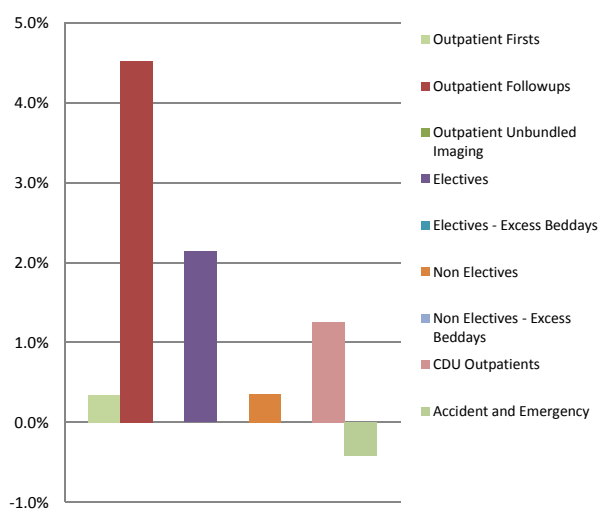
<b>NHS Sheffield Clinical Commisisoning Group</b>
<b>Finance Report 2017/18 - Financial Position for Period Ending 31 August 2017</b>
<b>Main Provider Contracts</b>

	Year to Date: August				Year End Forecast Out-turn			
	Budget	Expenditure	Variance		Budget	Forecast	Variance	
	£'000	£'000	£'000	%	£'000	£'000	£'000	%
<b>EXPENDITURE</b>								
<b>Sheffield Teaching Hospitals NHS FT</b>								
Planned Care	57,463	58,658	1,195	2.1%	135,019	138,700	3,680	2.7%
Urgent Care	54,693	56,463	1,770	3.2%	125,342	130,810	5,468	4.4%
Community Care	3,429	3,429	0	0.0%	8,229	8,229	0	0.0%
Other Acute	17,374	18,004	629	3.6%	41,698	42,676	978	2.3%
High Cost Drugs	5,391	5,931	540	10.0%	13,070	14,568	1,498	11.5%
Maternity Services	4,921	4,894	(27)	-0.6%	11,811	11,745	(66)	-0.6%
Primary Care - Out of Hours	1,559	1,559	0	0.0%	3,742	3,742	0	0.0%
Intermediate Care & Reablement	17,374	17,374	(0)	0.0%	41,241	41,241	0	0.0%
End of Life Care	887	906	20	2.2%	2,128	2,176	48	2.2%
<i>Sub Total</i>	<b>163,091</b>	<b>167,218</b>	<b>4,127</b>	<b>2.5%</b>	<b>382,280</b>	<b>393,886</b>	<b>11,606</b>	<b>3.0%</b>
<b>Sheffield Children's NHS FT</b>								
Planned Care	4,885	4,656	(230)	-4.7%	11,425	10,994	(431)	-3.8%
Urgent Care	4,961	4,880	(81)	-1.6%	11,907	11,710	(197)	-1.7%
Community Care	1,528	1,528	0	0.0%	3,668	3,668	0	0.0%
Mental Health Services	2,072	2,056	(16)	-0.8%	4,973	4,952	(22)	-0.4%
Other Acute	346	570	224	64.8%	1,076	1,511	435	40.4%
High Cost Drugs	358	405	47	13.2%	585	698	113	19.3%
Safeguarding	149	149	0	0.0%	358	358	0	0.0%
<i>Sub Total</i>	<b>14,299</b>	<b>14,244</b>	<b>(56)</b>	<b>-0.4%</b>	<b>33,993</b>	<b>33,892</b>	<b>(101)</b>	<b>-0.3%</b>
<b>Sheffield Health and Social Care NHS FT</b>								
Mental Health & Learning Disabilities	30,541	30,541	0	0.0%	73,298	73,298	0	0.0%
<i>Sub Total</i>	<b>30,541</b>	<b>30,541</b>	<b>0</b>	<b>0.0%</b>	<b>73,298</b>	<b>73,298</b>	<b>0</b>	<b>0.0%</b>
	<b>207,931</b>	<b>212,003</b>	<b>4,072</b>	<b>2.0%</b>	<b>489,571</b>	<b>501,076</b>	<b>11,505</b>	<b>2.4%</b>

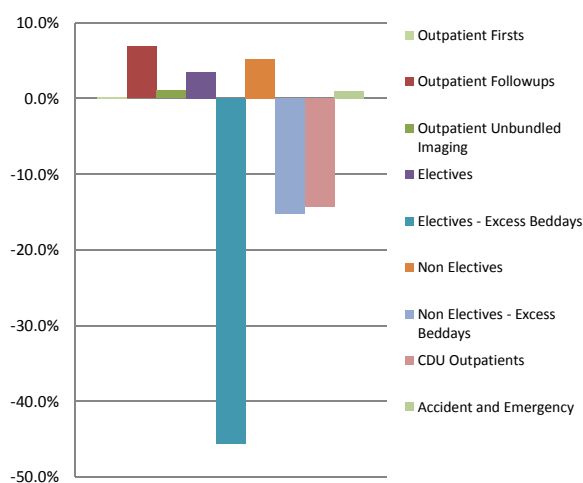
## Sheffield CCG Commissioned Activity and Costs - August 2017

### Sheffield Teaching Hospitals NHS FT

Variance in Actual vs Target Activity



Variance in Actual vs Target (inc. QIPP) Cost



Point of Delivery	Year to Date Activity Plan	Year to Date Actual Activity	Variance	
			Activity	%
Outpatient Firsts	49,116	49,283	167	0.3%
Outpatient Followups	114,333	119,501	5,168	4.5%
Outpatient Unbundled Imaging				
Electives	23,597	24,102	505	2.1%
Electives - Excess Beddays				
Non Electives	22,035	22,113	78	0.4%
Non Electives - Excess Beddays				
CDU Outpatients	13,929	14,104	175	1.3%
Accident and Emergency	55,058	54,826	-232	-0.4%
<b>Total</b>				

Year to Date Budget	Actual Expenditure	Variance	
		£'000s	%
£'000s	£'000s	£'000s	%
8,345	8,360	16	0.2%
8,856	9,458	602	6.8%
1,650	1,666	17	1.0%
19,481	20,160	679	3.5%
261	142	-119	-45.6%
43,156	45,396	2,240	5.2%
2,846	2,412	-434	-15.2%
701	600	-101	-14.4%
6,861	6,927	65	1.0%
<b>92,157</b>	<b>95,122</b>	<b>2,965</b>	<b>3.2%</b>

MFF Uplift Applied to Contract Monitoring Costings at 2.9422% for PbR Activity Only

Includes PbR and Non-PbR Activity (and CDU (A&E) activity)

Includes Financial Adjustments and QIPP

A&E does not include Primary Care Access Centre activity or costs

There are some minor differences between the finance report and the BI version due to financial adjustments which are not reflected in BI data

**Note - This appendix now excludes the MSK contract activity**

## Appendix E

**NHS Sheffield Clinical Commissioning Group**  
**Finance Report 2017/18 - Financial Position for Period Ending 31 August 2017**
**Memorandum: Section 75 - Better Care Fund**

Theme	Year to Date: August				Year End Forecast Out-turn				Forecast Variance @ Month 4  £'000s
	Budget	Expenditure	Variance		Budget	Forecast	Variance		
	£'000s	£'000s	£'000s	%	£'000s	£'000s	£'000s	%	
			Over (+)/ Under(-)				Over (+)/ Under(-)		
						</			

**Notes:**
**Key elements of each theme are summarised below:**

People Keeping Well in their local community	Includes Care Planning, Health trainers/ Community Support Workers, Community Grants and Support to VCF sector, Public Health, Housing related support to Older People and other support services
Active Support & Recovery	Includes community nursing, Intermediate Care Beds, CICs, Transfer of Care Teams, STIT, Intermediate Care Assessment teams
Independent Living Solutions	Includes community equipment and adaptations
Ongoing Care	Includes CHC& FNC, Learning Disabilities, Adult Social Care. From April 2017, this excludes spend on mental health which is now included in the mental health theme.
Emergency Medical Admissions - STH	Includes Adult Inpatient Medical Emergency Admissions (excluding gastroenterology)
Mental Health	Includes all adult mental health services as commissioned by the CCG, with those for under 65 years purchased by SCC in 2017/18.

# Additional Funding via CCG into Sheffield System 2017/18 - Status as at August 2017

There are opportunities to bid for additional resources being held centrally and being released via STP / FYFV and other workstreams. To date we have been successful in securing the following:

Funding Name	Source	Provider	Description	Recurrent?	Funding £'000
Mental Health Liaison	NHSE through A&E Delivery Board	SHSC	Ensure Liaison service in STH meets Core 24 standard - additional A&E , ward, and medical liaison staffing	Non- Recurrent	536
IAPT	NHSE through STP	SHSC	Additional IAPT services covering Cardiology, NCCP, COPD, MSK, Cancer, Diabetes, CFS/ME, Irritable Bowel, Medically Unexplained Symptoms & Health Anxiety	Non- Recurrent	1,812
Integrated Personalised Commissioning	NHSE	Mainly CCG Costs	Project to increase integrated Personalised Commissioning and number of personal health budgets	Non- Recurrent	200
Diabetes Prevention	NHSE	Various practices	Diabetes Prevention	Non- Recurrent	45
Diabetes Treatment & Care	NHSE	STH	Structural Education, Multi-Disciplinary Foot Team, Specialist Nursing	Non- Recurrent (expect some funding in 18/19)	405
	NHSE	TBC	Currently determining plan for remainder		165
Digital inclusion	Good Things Foundation	TBC	Upskill patients with the use of healthcare technology to promote self-care		50
Cancer Alliance Running Cost FY 2017/18	TBC	TBC		Non- Recurrent	275
Cancer Phase 1 Early Diagnosis Q1 & Q2 2017/18	TBC	TBC		Non- Recurrent	1,610
Falls Prevention	TBC			3 years (2017-20)	250
Latent TB Initiative	NHSE	STH/Primary Care		Non- Recurrent	68
					<b>5,416</b>

In addition the CCG is in receipt of certain earmarked allocations linked to the Primary Care FYFV as follows:

Training Care Navigators and Practice Staff	NHSE	TBC	Part of GPFYFV, also £102k available in 18/19. Training staff to be able to signpost patients to other available services and help to free up GP resource	Non-Recurrent	101
GP Extended Access	NHSE	PCS	Initial continuation of 4 primary care hubs, with view to exploring possible future options. £3,535k available in 18/19	Non-Recurrent	3,479
On-Line Consultation Systems	NHSE	TBC	Part of GPFYFV, also £203k available in 18/19. For practices to purchase on-line consultation systems improving access and making full use of clinicians' time	Non-Recurrent	153
					<b>3,733</b>