

## Finance Report



### Governing Body meeting

4 April 2013

Author(s)/Presenter and title	Jackie Mills, Head of Finance Brian Richards, Senior Finance Manager
Sponsor	Julia Newton, Chief Finance Officer
Key messages	
<p>The forecast position on the PCT's total responsibilities is delivery of the planned £0.5m surplus, with a year to date under spend of c£0.5m reported at the end of February.</p> <p>Acute hospital activity at Sheffield Teaching Hospitals in February was higher than in previous months, with both elective and non-elective activity being higher than expected. This increase was partially mitigated by finalisation of a number of contractual rebates, as well as lower than expected activity at local District General Hospitals.</p> <p>Also at M11 a range of technical adjustments were made to reflect bringing the four new LIFT developments onto the PCT's balance sheet and with the finalisation of other estates and legacy issues prior to the close down of the PCT.</p>	
Assurance Framework (AF)	
<p><b>Risk Reference Number:</b> 1, 902</p> <p><b>How does this paper provide assurance to the Governing Body that the risk is being addressed?</b> RAG rated monthly financial performance report with sensitivity analysis to Board monthly</p> <p><b>Is this an existing or additional control?</b> This is an existing control - AF 1.2.1 and 2.1.3</p>	
Equality/Diversity Impact	
<p><b>Has an equality impact assessment been undertaken?</b> No</p> <p><b>Which of the 9 Protected Characteristics does it have an impact on?</b> There are no specific issues associated with this report.</p>	
Recommendations	
<p>The Governing Body is asked to:</p> <ul style="list-style-type: none"> <li>Note the position at Month 11</li> <li>Approve the budget changes as detailed in appendix D made since the last report</li> </ul>	

## Finance Report

### Governing Body meeting

4 April 2013

## 1 2012/13 Financial Position

### 1.1 Executive Summary

In the period of shadow running until 31 March 2013, CCG needs to focus on the areas of spend for which it has formal responsibility as it prepares for formal authorisation from April 2013. At the same time, CCG has an important role to play in ensuring that Sheffield PCT delivers against its existing statutory duties including financial balance. This is why information is being provided both at PCT and CCG level.

### 1.2 Summary Financial Position

Target	Year to date	Forecast	Key Issues
<b>PCT:</b> Remain within PCT Revenue Resource Limit		(£0.5m) Under Spend	As a minimum the PCT must deliver its statutory breakeven duty at year end. The Plan is to deliver a £0.5m surplus. M10 information indicates a reduction in downside risks and delivery of plan is RAG rated as Green.
<b>CCG :</b> Deliver financial balance or better– i.e. contribute to £0.5m overall planned PCT surplus		(£1.0m) Under Spend	The CCG position shows an increased underspend position compared to that anticipated at M10 as a result of contingency reserves, previously anticipated to be used to fund CCG expenditure have instead been used to fund a revised, increased forecast spend on specialised services, which will transfer to the NHS Commissioning Board.

### 1.3 Other Duties – PCT wide position

**(Please note disaggregation of values for CCG responsibilities is not yet possible)**

Remain within Cash Limit	£(3.9m) Under	£(0.5m) Under	Cash spending to M11 has increased since the previous month. Cash payments are still anticipated to be at the target level of £0.5m under by year end reflecting the anticipated under spend against revenue resource limit.
Better payment code - Non NHS payments Target 95% of valid invoices paid within 30 days	Number 94.8%	Number 95%	Performance has been satisfactory. The overall PCT position is similar to target.

	Value 96.6%	Value 97%	
Better Payment code - NHS payments Target 95% of valid invoices paid within 30 days	Number 94.7%	Number 95%	Performance has been satisfactory. The overall PCT position is similar to target
	Value 99.7%	Value 99%	
Ensure that 98% of PCT resources are spent recurrently – i.e. to provide a 2% recurrent surplus (£18.7m for Sheffield)	Not measured year to date		The forecast position is to have close to a 2% recurrent surplus for the CCG going forward.

#### 1.4 Other duties – PCT only responsibility

(Please note that currently it is not expected that CCGs will receive a capital allocation as all asset management is expected to be undertaken by other organisations in the future, but until March 2013 the PCT will have a capital allocation and will progress a capital programme.)

Remain within Capital Resource Limit		£(0.5m)	YTD slippage is due to the late commencement of the two property refurbishment schemes and the phasing of IT expenditure.
--------------------------------------	--	---------	---

#### Key:

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

#### Key to Duties

Duty	Nature of Duty
Revenue expenditure is within Revenue Resource Limit allocated by the Department of Health	Statutory
Capital expenditure is within Capital Resource Limit set by the SHA as part of overall national resources	Statutory
Net payments are within the Cash Limit allocated by the Department of Health	Statutory
All payments are made within 30 days of valid invoice being received	Administrative
Recurrent revenue expenditure is no more than 98% of total revenue resource limit	Administrative

## 2 Revenue Position as at 28 February 2013

### 2.1 Overview

The financial position at month 11 across the whole responsibilities of the PCT is detailed in **Appendix A**. This shows a £0.5m under spend on a year to date (YTD) basis and forecast outturn (FOT) achievement of the planned surplus of £0.5m.

This report also reviews the financial position in relation to the budgets delegated to Sheffield CCG for 2012-13. These are detailed in **Appendix B**.

Table A below provides a high level analysis of the CCG position and the other areas of the overall PCT responsibility.

Table A: Summary Position at 28 February 2013

Category	Year-to –Date Over/(under) spend – M11 £'000	Forecast Over/(under) spend £'000
<b>CCG Responsibilities</b>		
Acute hospital care	7,577	8,295
Mental health services	63	72
Community services	28	49
Continuing Care/FNC	-2,908	-3,154
Primary Care	-208	-179
Prescribing + medicines management team	-3,831	-3,832
CCG Running Costs Infrastructure (net of QIPP savings)	-1,464	-1,518
Reserves	-420	-692
<b>Sub total CCG Over/(Under)spend</b>	<b>-1,162</b>	<b>-965</b>
PCT Responsibilities – NCB functions	1,161	1,137
PCT Responsibilities – Public Health functions	-452	-673
<b>TOTAL PCT Over/(Under)spend</b>	<b>-454</b>	<b>-500</b>

The forecast over spend against future NCB responsibilities has increased due to a final notification of expenditure for the year from M10 from the SCT being higher than previously forecast and a further reassessment of likely primary care QOF expenditure. Contingency reserves, shown under CCG, have therefore been reduced to compensate.

## 2.2 Risks and Challenges

The following commentary covers spend across PCT budgets.

**2.2.1 Acute Hospital Activity:** **Sheffield Teaching Hospitals NHS FT (STH)** is by far the most significant contract in value terms and the position for PCT expenditure (excluding budgets currently transferred to SCG to manage) is shown at **appendix E**. Both elective and non-elective inpatient activity was higher than expected in February. The rate of elective activity per working day was higher in February than in any of the previous months, with significant focus on delivery of 18 week requirements. Non elective activity was also higher than in previous months. This increase in inpatient cost was offset by agreed contractual rebates, including the contractual sanction in relation to the trust's failure to meet the A&E 4 hour target. In addition, spend on cost per case was slightly lower than previously anticipated. As a result, forecast spend at STH for the full year has increased by £0.4m compared to that anticipated at M10.

Unlike the STH contract, acute activity at other trusts, in particular Sheffield Children's and Rotherham FT was lower than anticipated.

As part of managing hospital activity through the Right First Time programme additional funding for community care including that provided through the Sheffield City Council eg through its STIT service was confirmed.

**2.2.2 Ambulance activity.** For the third month the actual in month activity was less than the plan. This has therefore lead to a small improvement in the forecast spend. However, activity in March is forecast to increase slightly, linked to the start of the new 111 service. This expected increase is offset by expected “pass back” refunds from NHS Direct and likely under performance on the renal transport contract.

**2.2.3 Continuing Health Care (CHC):** The month 11 forecast shows a slight improvement to that reported at month 10.

**2.2.4 Prescribing and Pharmacy:** We have now received 9 months pharmacy data and 10 months prescribing data. The **Pharmacy** position shows a small deterioration with the largest shift on Global Sum which has in part been offset with benefits in other areas.

The forecast underspend has been assessed to remain similar to last month taking into account January actual spend for **Prescribing**.

**2.2.5 Corporate budgets:** There has been an increase in the forecast underspend within running cost or corporate budgets partially linked to the slippage on LIFT and Non LIFT premises expenditure.

### **3 Cash Position as at 28 February 2013**

The PCT’s anticipated cash limit at M11 stands at £1,021.3m (**Appendix C**). The total cash used to the end of February was £924.6m, comparing this against the anticipated cash limit gives a notional under drawing on cash of £3.9m against plan which was based on the 2011-12 payments profile. Work has been taking place to reduce creditors at year end, in line with the closing of the PCTs accounts, which will bring the PCT in on plan.

### **4 Capital Position as at 28 February 2013**

The YTD position at month 11 on capital continues to show an under spend against plan, with a forecast underspend of £0.5m.

### **5. Recommendations:**

The Governing Body is asked to:

- note the position at Month 11 .
- Approve the budget changes as detailed in appendix D made since the last report.

Paper prepared by Jackie Mills, Head of Finance and Brian Richards, Senior Finance Manager

On behalf of Julia Newton, Chief Finance Officer

March 2013



**Sheffield Primary Care Trust  
Financial Reporting Pack - Contents  
February 2013**

<b>Contents</b>	<b>Appendix</b>	<b>Page</b>
Contents		1
Summary - Expenditure Position	A	2
Summary - Clinical Commissioning Group	B	4
Resource Limits - Revenue, Capital & Cash	C	7
Budget Tracking	D	8
Sheffield Teaching Hospitals NHS FT position	E	11

**Sheffield Primary Care Trust**  
**Finance Report 2012/13 - Financial Position for Period Ending 28 February 2013**

PLEASE NOTE THAT EXPENDITURE IN THIS SUMMARY IS SHOWN NET OF EXTERNAL INCOME.

	Year to Date: February				Year End Forecast Out-turn				Forecast variance @ Month 10 £000
	Budget	Actual Expenditure	Variance		Budget	Forecast	Variance		
			Over (+)/ Under(-)				Over (+)/ Under(-)		
			£000	%			£000	%	
<b>ALLOCATION</b>									
Revenue Resource Limit	934,354	934,354	0		1,027,427	1,027,427	0		0
Revenue Resource Limit	934,354	934,354	0		1,027,427	1,027,427	0		0
<b>EXPENDITURE</b>									
<b>Secondary and Community Care</b>									
<b>Acute Services</b>									
Sheffield Teaching Hospitals NHS FT	304,021	311,108	7,087	2.3%	332,113	339,824	7,711	2.3%	7,350
Sheffield Children's NHS FT	37,788	38,698	910	2.4%	41,197	42,284	1,086	2.6%	1,226
Ambulance Services	19,019	19,223	204	1.1%	20,748	20,882	134	0.6%	303
Other NHS Trusts	11,762	10,539	(1,223)	-10.4%	12,825	11,453	(1,371)	-10.7%	(1,230)
Collaborative(Hosted by BPCT)	16,036	15,820	(216)	-1.3%	17,424	17,173	(251)	-1.4%	(99)
Specialised Services via Y& H SCG	65,900	67,769	1,869	2.8%	72,052	73,930	1,878	2.6%	1,762
ISTC & Extended Choice	3,891	4,547	655	16.8%	4,242	5,055	812	19.1%	820
Individual Funding Requests	2,310	2,649	339	14.7%	2,520	2,890	370	14.7%	497
Non Contract Activity	3,161	3,251	90	2.8%	3,469	3,563	95	2.7%	50
<b>Mental Health</b>									
Sheffield Health and Social Care NHS FT	61,840	61,831	(9)	0.0%	67,572	67,562	(10)	0.0%	(10)
Specialised Services via Y & H SCG	22,203	21,874	(329)	-1.5%	24,222	23,863	(359)	-1.5%	(326)
Individual Funding Requests	353	434	82	23.1%	385	477	92	23.9%	100
Other Mental Health Providers	885	875	(9)	-1.0%	965	955	(10)	-1.0%	(10)
<b>Community Services</b>									
Sheffield Teaching Hospitals NHS FT	48,000	48,000	(0)	0.0%	52,363	52,364	1	0.0%	0
Sheffield Children's NHS FT	10,352	10,358	5	0.0%	11,294	11,299	6	0.0%	0
Sheffield Health and Social Care NHS FT	4,288	4,288	0	0.0%	4,678	4,678	0	0.0%	0
Primary Care Access Centre	3,174	3,174	0	0.0%	3,462	3,442	(20)	-0.6%	0
Other Community	1,352	1,156	(196)	-14.5%	1,530	1,321	(209)	-13.7%	(101)
St Lukes Hospice	2,516	2,514	(3)	-0.1%	2,745	2,745	0	0.0%	0
Voluntary Organisations	832	776	(57)	-6.8%	1,017	955	(62)	-6.1%	(62)
Local Authority									
Section 256 - Grants	12,683	12,683	0	0.0%	14,368	14,368	0	0.0%	0
Section 75 - LD Pooled Budget	2,370	2,370	(0)	0.0%	2,676	2,676	0	0.0%	0
Safeguarding Children's Board	103	93	(10)	-9.8%	112	101	(11)	-9.8%	(11)
Continuing Care	53,962	51,243	(2,718)	-5.0%	58,868	55,902	(2,966)	-5.0%	(2,635)
Funded Nursing Care	4,551	4,515	(36)	-0.8%	4,965	4,926	(39)	-0.8%	(54)
Continuing Healthcare Assessments	1,711	1,557	(153)	-9.0%	1,866	1,717	(149)	-8.0%	(130)
Section 75 - Equipment Service Pooled Budget	1,572	1,572	(0)	0.0%	1,715	1,715	0	0.0%	0
Section 75 - Intermediate Care Pooled Budget	269	269	0	0.0%	294	294	0	0.0%	0
Other Commissioning	2,612	2,901	289	11.1%	2,948	3,279	332	11.2%	222
<b>Total</b>	<b>699,518</b>	<b>706,087</b>	<b>6,569</b>	<b>0.9%</b>	<b>764,635</b>	<b>771,693</b>	<b>7,059</b>	<b>0.9%</b>	<b>7,661</b>
<b>Primary Care</b>									
Dental	23,992	23,786	(207)	-0.9%	26,124	25,866	(259)	-1.0%	(165)
<b>GMS/PMS</b>									
Core Contract	36,389	36,677	287	0.8%	39,698	40,002	304	0.8%	279
APMS contract with Care Trust	2,771	2,792	21	0.8%	3,023	3,046	23	0.8%	23
Quality Outcomes Framework	11,235	11,694	458	4.1%	12,257	12,757	500	4.1%	0
Enhanced Services	6,316	6,076	(239)	-3.8%	7,834	7,596	(238)	-3.0%	(247)
PCO Administered	2,204	2,431	228	10.3%	2,679	2,926	247	9.2%	247
Premises	7,133	6,892	(241)	-3.4%	7,781	7,472	(309)	-4.0%	(268)
Out of Hours	1,877	1,877	1	0.0%	2,047	2,047	0	0.0%	0
Other Primary Care	18	5	(14)	-75.0%	20	5	(15)	-75.0%	0
Pharmacy	19,609	18,694	(915)	-4.7%	21,314	20,412	(902)	-4.2%	(932)
Optometry	5,190	5,116	(74)	-1.4%	5,664	5,589	(75)	-1.3%	(75)
Prescribing	79,452	75,906	(3,546)	-4.5%	86,454	82,919	(3,535)	-4.1%	(3,555)
Medicines Management	1,602	1,317	(285)	-17.8%	1,746	1,449	(296)	-17.0%	(278)
<b>Total</b>	<b>197,789</b>	<b>193,263</b>	<b>(4,526)</b>	<b>-2.3%</b>	<b>216,641</b>	<b>212,085</b>	<b>(4,556)</b>	<b>-2.1%</b>	<b>(4,973)</b>
<b>Public Health</b>									
Public Health Team	3,781	3,417	(364)	-9.6%	4,218	4,068	(150)	-3.6%	(178)
Commissioned & Provided Services	3,582	3,553	(29)	-0.8%	3,912	3,919	7	0.2%	8
Drug Action Team	7,599	7,599	(0)	0.0%	8,290	8,290	(0)	0.0%	(0)
Drug Intervention Programme	1,192	1,192	0	0.0%	1,300	1,300	0	0.0%	0
<b>Total</b>	<b>16,154</b>	<b>15,761</b>	<b>(393)</b>	<b>-2.4%</b>	<b>17,720</b>	<b>17,577</b>	<b>(143)</b>	<b>-0.8%</b>	<b>(170)</b>



**Sheffield Primary Care Trust**  
**Finance Report 2012/13 - Financial Position for Period Ending 28 February 2013**

PLEASE NOTE THAT EXPENDITURE IN THIS SUMMARY IS SHOWN NET OF EXTERNAL INCOME.

	Year to Date: February				Year End Forecast Out-turn				Forecast variance @ Month 10 £000
	Budget	Actual Expenditure	Variance		Budget	Forecast	Variance		
			Over (+)/ Under(-)				Over (+)/ Under(-)		
£000	£000	£000	%	£000	£000	£000	%	£000	
<b>Corporate Infrastructure</b>									
CCG Committee, Localities & Executive Team	2,401	2,190	(211)	-8.8%	2,615	2,418	(197)	-7.5%	(247)
Finance (incl. audit and capital charges)	8,859	8,556	(303)	-3.4%	9,142	9,243	102	1.1%	(176)
SCG and Collaborative Networks	628	623	(5)	-0.8%	682	682	0	0.0%	0
Commissioning Services & Compliance	5,995	5,259	(736)	-12.3%	6,527	5,875	(652)	-10.0%	(385)
Standards & Engagement	2,589	2,149	(439)	-17.0%	2,819	2,346	(473)	-16.8%	(426)
<b>Total</b>	<b>20,473</b>	<b>18,778</b>	<b>(1,695)</b>	<b>-8.3%</b>	<b>21,784</b>	<b>20,564</b>	<b>(1,220)</b>	<b>-5.6%</b>	<b>(1,233)</b>
<b>Reserves</b>									
Specific Reserves	0	0	0		2,559	2,225	(334)	-13.1%	(233)
Commissioning Reserves (including PH reserves)	0	0	0		3,250	1,996	(1,254)	-38.6%	(1,259)
General Contingency Reserve	0	0	0		377	787	410	108.6%	169
Corporate Efficiency Target	(38)	0	38	-100.0%	(38)	0	38	-100.0%	38
Planned Surplus	458	0	(458)	-100.0%	500	0	(500)	-100.0%	(500)
<b>Total</b>	<b>420</b>	<b>0</b>	<b>(420)</b>	<b>-100.0%</b>	<b>6,648</b>	<b>5,008</b>	<b>(1,640)</b>	<b>-24.7%</b>	<b>(1,785)</b>
<b>TOTAL EXPENDITURE</b>	<b>934,354</b>	<b>933,889</b>	<b>(465)</b>	<b>0.0%</b>	<b>1,027,427</b>	<b>1,026,927</b>	<b>(500)</b>	<b>0.0%</b>	<b>(500)</b>
<b>(UNDER)/OVER SPEND</b>	<b>0</b>	<b>(465)</b>	<b>(465)</b>		<b>0</b>	<b>(500)</b>	<b>(500)</b>		<b>(500)</b>

**Sheffield Primary Care Trust**  
**Finance Report 2012/13 - Financial Position for Period Ending 28 February 2013**

**Appendix B**

	Year to Date: February				Year End Forecast Out-turn				Forecast Variance @ Month 10 £000
	Responsible Budget	Responsible Expenditure	Variance		Responsible Budget £000	Forecast £000	Variance		
			Over (+)/ Under(-)				Over (+)/ Under(-)		
			%	%			£000	%	
<b>ALLOCATION</b>									
Revenue Resource Limit	934,354	934,354	0		1,027,427	1,027,427	0		0
Revenue Resource Limit	934,354	934,354	0		1,027,427	1,027,427	0		0
<b>EXPENDITURE</b>									
<b>CLINICAL COMMISSIONING GROUP</b>									
<b>Secondary and Community Care</b>									
<b>Acute Services</b>									
Sheffield Teaching Hospitals NHS FT	292,872	299,763	6,891	2.4%	319,976	327,474	7,498	2.3%	7,146
Sheffield Children's NHS FT	36,999	37,882	883	2.4%	40,336	41,393	1,057	2.6%	1,198
Ambulance Services	19,019	19,223	204	1.1%	20,748	20,882	134	0.6%	303
Other NHS Trusts	11,360	10,202	(1,157)	-10.2%	12,387	11,087	(1,299)	-10.5%	(1,167)
Collaborative(Hosted by BPCT)	14,761	14,453	(308)	-2.1%	16,032	15,682	(350)	-2.2%	(205)
ISTC & Extended Choice	3,891	4,547	655	16.8%	4,242	5,055	812	19.1%	820
Individual Funding Requests	2,310	2,649	339	14.7%	2,520	2,890	370	14.7%	497
Non Contract Activity	3,074	3,143	70	2.3%	3,372	3,446	74	2.2%	19
<b>Mental Health</b>									
Sheffield Health and Social Care NHS FT	61,840	61,831	(9)	0.0%	67,572	67,562	(10)	0.0%	(10)
Individual Funding Requests	353	434	82	23.1%	385	477	92	23.9%	100
Other Mental Health	885	875	(9)	-1.0%	965	955	(10)	-1.0%	(10)
<b>Community Services</b>									
Sheffield Teaching Hospitals NHS FT	41,506	41,506	0	0.0%	45,279	45,279	(1)	0.0%	0
Sheffield Children's NHS FT	2,629	2,634	5	0.2%	2,868	2,868	0	0.0%	0
Sheffield Health and Social Care NHS FT	4,288	4,288	0	0.0%	4,678	4,678	0	0.0%	0
Primary Care Access Centre	3,174	3,174	0	0.0%	3,462	3,442	(20)	-0.6%	0
Other Community	1,352	1,156	(196)	-14.5%	1,530	1,321	(209)	-13.7%	(101)
St Lukes Hospice	2,516	2,514	(3)	-0.1%	2,745	2,745	0	0.0%	0
Voluntary Organisations	740	684	(57)	-7.7%	917	855	(62)	-6.8%	(62)
Local Authority									
Section 256 - Grants	12,139	12,139	(0)	0.0%	13,234	13,234	0	0.0%	0
Section 75 - LD Pooled Budget	2,370	2,370	(0)	0.0%	2,676	2,676	0	0.0%	0
Safeguarding Children's Board	103	93	(10)	-9.8%	112	101	(11)	-9.8%	(11)
Continuing Care	53,962	51,243	(2,718)	-5.0%	58,868	55,902	(2,966)	-5.0%	(2,635)
Funded Nursing Care	4,551	4,515	(36)	-0.8%	4,965	4,926	(39)	-0.8%	(54)
Continuing Healthcare Assessments	1,711	1,557	(153)	-9.0%	1,866	1,717	(149)	-8.0%	(130)
Section 75 - Equipment Service Pooled Budget	1,572	1,572	(0)	0.0%	1,715	1,715	0	0.0%	0
Section 75 - Intermediate Care Pooled Budget	269	269	0	0.0%	294	294	0	0.0%	0
Other Commissioning	2,612	2,901	289	11.1%	2,948	3,279	332	11.2%	222
	582,859	587,619	4,761	0.8%	636,694	641,936	5,242	0.8%	5,920
<b>Primary Care</b>									
Enhanced Services	3,187	3,175	(13)	-0.4%	3,709	3,730	21	0.6%	(2)
Out of Hours	1,877	1,877	1	0.0%	2,047	2,047	0	0.0%	0
Prescribing	79,452	75,906	(3,546)	-4.5%	86,454	82,919	(3,535)	-4.1%	(3,555)
Optometry	278	236	(41)	-14.8%	303	265	(38)	-12.4%	(38)
Pharmacy Retained by CCG	488	334	(154)	-31.6%	525	363	(162)	-30.8%	(151)
Medicines Management	1,602	1,317	(285)	-17.8%	1,746	1,449	(296)	-17.0%	(278)
Premises	457	457	(0)	-0.1%	499	499	0	0.0%	0
	87,341	83,302	(4,039)	-4.6%	95,283	91,273	(4,010)	-4.2%	(4,023)

	Year to Date: February				Year End Forecast Out-turn				Forecast Variance @ Month 10 £000
	Responsible Budget	Responsible Expenditure	Variance		Responsible Budget £000	Forecast £000	Variance		
			Over (+)/ Under(-)				Over (+)/ Under(-)		
			%	%			£000	%	
<b>Corporate Infrastructure</b>									
CCG Committee, Localities & Executive Team	2,401	2,190	(211)	-8.8%	2,615	2,418	(197)	-7.5%	(247)
Finance (incl. audit and capital charges)	8,848	8,628	(220)	-2.5%	9,126	9,277	151	1.7%	(176)
SCG and Collaborative Networks	56	55	(0)	-0.1%	59	59	0	0.0%	0
Commissioning Services & Compliance	5,995	5,259	(736)	-12.3%	6,527	5,875	(652)	-10.0%	(385)
Standards & Engagement	1,101	804	(296)	-26.9%	1,201	880	(320)	-26.7%	(302)
	18,401	16,937	(1,464)	-8.0%	19,527	18,509	(1,018)	-5.2%	(1,110)
<b>Reserves</b>									
Specific Reserves	0	0	0		2,559	2,225	(334)	-13.1%	(233)
Commissioning Reserves	0	0	0		2,523	1,730	(793)	-31.4%	(798)
General Contingency Reserve	0	0	0	#DIV/0!	377	787	410	108.6%	169
Corporate Efficiency Target	(38)	0	38	-100.0%	(38)	0	38	-100.0%	38
Planned Surplus	458	0	(458)	-100.0%	500	0	(500)	-100.0%	(500)
	420	0	(420)	-100.0%	5,921	4,742	(1,179)	-19.9%	(1,324)
									0
<b>Clinical Commissioning Group Total</b>	<b>689,021</b>	<b>687,858</b>	<b>(1,162)</b>	<b>-0.2%</b>	<b>757,425</b>	<b>756,460</b>	<b>(965)</b>	<b>-0.1%</b>	<b>(537)</b>

NATIONAL COMMISSIONING BOARD									
Specialised Commissioning									
Acute Services	65,900	67,769	1,869	2.8%	72,052	73,930	1,878	2.6%	1,762
Mental Health	22,203	21,874	(329)	-1.5%	24,222	23,863	(359)	-1.5%	(326)
Running Costs	573	568	(5)	-0.9%	623	623	0	0.0%	0
	88,676	90,211	1,535	1.7%	96,896	98,415	1,519	1.6%	1,436
<b>Secondary Care Dental</b>									
Sheffield Teaching Hospitals NHS FT	6,345	6,600	255	4.0%	6,905	7,183	278	4.0%	278
Sheffield Children's NHS FT	789	816	27	3.4%	861	890	29	3.4%	28
Non Contract Activity	88	74	(14)	-16.2%	96	80	(16)	-16.5%	(12)
Other NHS Trusts	294	233	(61)	-20.8%	320	253	(67)	-20.9%	(56)
	7,516	7,722	206	2.7%	8,183	8,407	224	2.7%	238
<b>Community Dental Services</b>									
Sheffield Teaching Hospitals NHS FT	2,545	2,545	(0)	0.0%	2,777	2,777	0	0.0%	0
<b>Primary Care</b>									
Dental	23,992	23,786	(207)	-0.9%	26,124	25,866	(259)	-1.0%	(165)
GPs (PMS and GMS)									
Core Contract	36,389	36,677	287	0.8%	39,698	40,002	304	0.8%	279
APMS contract with Care Trust	2,765	2,786	21	0.8%	3,016	3,039	23	0.8%	23
Quality Outcomes Framework	11,235	11,694	458	4.1%	12,257	12,757	500	4.1%	0
Enhanced Services	1,309	1,132	(177)	-13.6%	1,809	1,621	(188)	-10.4%	(178)
PCO Administered	2,204	2,431	228	10.3%	2,679	2,926	247	9.2%	247
Premises	6,675	6,435	(240)	-3.6%	7,282	6,973	(309)	-4.2%	(268)
Other Primary Care	18	5	(14)	-75.0%	20	5	(15)	-75.0%	0
Pharmacy	19,121	18,360	(761)	-4.0%	20,789	20,049	(740)	-3.6%	(782)

Sheffield Primary Care Trust  
Finance Report 2012/13 - Financial Position for Period Ending 28 February 2013

Appendix B

	Year to Date: February				Year End Forecast Out-turn				Forecast Variance @ Month 10 £000
	Responsible Budget	Responsible Expenditure	Variance		Responsible Budget £000	Forecast £000	Variance		
			Over (+)/ Under(-)				Over (+)/ Under(-)		
			%	%			£000	%	
Optometry	4,912	4,880	(33)	-0.7%	5,361	5,324	(38)	-0.7%	(38)
Running costs - Primary care / FHS	1,499	1,273	(226)	-15.0%	1,634	1,432	(202)	-12.4%	(123)
	110,121	109,458	(663)	-0.6%	120,670	119,993	(677)	-0.6%	(1,005)
<b>Public Health</b>									
Sheffield Teaching Hospitals NHS FT	1,726	1,726	0	0.0%	1,883	1,883	0	0.0%	0
Collaborative Hosted by Barnsley PCT	1,276	1,367	91	7.2%	1,392	1,491	100	7.2%	105
Sheffield Children's NHS FT	6,071	6,071	0	0.0%	6,623	6,629	6	0.1%	0
Enhanced Services	1,643	1,626	(18)	-1.1%	2,081	2,043	(38)	-1.8%	(38)
Dental PH team	192	189	(2)	-1.1%	209	213	4	2.0%	20
	10,907	10,979	72	0.7%	12,187	12,259	71	0.6%	88
<b>National Commissioning Board Total</b>	<b>219,765</b>	<b>220,915</b>	<b>1,150</b>	<b>0.5%</b>	<b>240,712</b>	<b>241,850</b>	<b>1,137</b>	<b>0.5%</b>	<b>756</b>
<b>PUBLIC HEALTH - Local Authority</b>									
<b>Hospital Services</b>									
Sheffield Teaching Hospitals NHS FT	3,078	3,019	(59)	-1.9%	3,349	3,285	(64)	-1.9%	(73)
Other NHS Trusts	109	104	(5)	-4.4%	118	113	(5)	-4.4%	(8)
Non Contract Activity	0	34	34		0	37	37		43
<b>Community Services</b>									
Sheffield Teaching Hospitals NHS FT	3,948	3,948	0	0.0%	4,307	4,307	0	0.0%	(0)
Sheffield Children's NHS FT	1,652	1,652	0	0.0%	1,803	1,803	0	0.0%	0
South West Yorkshire Partnership	1,266	1,269	3	0.3%	1,381	1,384	4	0.3%	4
Voluntary Organisations	2,065	2,069	5	0.2%	2,266	2,270	4	0.2%	5
Local Authority	543	543	0	0.0%	1,133	1,133	0	0.0%	0
In House Provision	344	307	(37)	-10.8%	365	365	0	0.0%	0
<b>Primary Care</b>	182	151	(32)	-17.4%	241	209	(32)	-13.3%	(29)
<b>Drug &amp; Alcohol Services</b>	8,791	8,791	0	0.0%	9,590	9,590	(0)	0.0%	(0)
<b>Public Health Infrastructure</b>	3,590	3,228	(362)	-10.1%	4,009	3,855	(155)	-3.9%	(199)
<b>Development Reserves</b>			0		727	266	(461)	-63.4%	(461)
<b>Public Health Total - Local Authority</b>	<b>25,568</b>	<b>25,115</b>	<b>(452)</b>	<b>-1.8%</b>	<b>29,290</b>	<b>28,617</b>	<b>(673)</b>	<b>-2.3%</b>	<b>(719)</b>
<b>TOTAL EXPENDITURE</b>	<b>934,353</b>	<b>933,888</b>	<b>(465)</b>	<b>0.0%</b>	<b>1,027,427</b>	<b>1,026,927</b>	<b>(500)</b>	<b>0.0%</b>	<b>(500)</b>
<b>(UNDER)/OVER SPEND</b>	<b>(0)</b>	<b>(465)</b>	<b>(465)</b>		<b>0</b>	<b>(500)</b>	<b>(500)</b>		<b>(500)</b>

**Sheffield Primary Care Trust**  
**Finance Report 2012/13 - Resource Limits for Period Ending 28 February 2013**
**REVENUE RESOURCE LIMIT**

	Month Identified	Sheffield Total			
		Rec £ ' 000	Non-Rec £ ' 000	Total £ ' 000	Cash £ ' 000
2012/13 Initial Baseline		935,514		935,514	935,514
2012/13 Recurrent Uplift		27,845		27,845	27,845
		<b>963,359</b>	<b>0</b>	<b>963,359</b>	<b>963,359</b>
<b>Notified Adjustments</b>					
Support for joint working between health and social care	M1		7,280	7,280	7,280
Primary Care Dental Services	M1		26,341	26,341	26,341
General Ophthalmic Service	M1		5,582	5,582	5,582
Pharmaceutical Services	M1		9,142	9,142	9,142
Cancer Drugs clawback	M1		(1,541)	(1,541)	(1,541)
Free School Fruit Scheme - PCT contribution	M1		(462)	(462)	(462)
Drugs Misuse Special Allocation - Adult Pooled treatment	M1		6,616	6,616	6,616
Adjustment for Depreciation and Amortisation forecasts	M2			0	(2,918)
Clinical Excellence Awards	M4		2,362	2,362	2,362
SHA topslice of 11/12 70% benefit on non elective admissions	M4		(426)	(426)	(426)
Non recurrent NSCG transfer to London SHA	M6		(6,319)	(6,319)	(6,319)
Private Sector Capital Grants	M7		380	380	380
2011/12 Surplus c/f	M8		479	479	
IAT with NHS Kirklees - return of 2011/12 PCT Collaborative funding	M8		32	32	32
Further adjustments for opening cash balances and depreciation	M8				(301)
Private Sector Capital Grants	M9		984	984	984
Clinical Excellence Awards - IAT	M9		2,213	2,213	2,213
Cash re surplus drawdown - IAT	M9				(11)
Charge exempt overseas visitors	M10		(100)	(100)	(100)
<b>Central Budgets</b>					
Confirmed allocation via SHA after central pressures topslice	M1		332	332	332
Routine vaccination programme - HPV	M1		74	74	74
Point of arrest diversion for children & young people	M4		75	75	75
LTC allocations from Innovation Fund	M4		63	63	63
LTC QIPP (Sheffield Teaching Hospitals FT) first instalment	M4		244	244	244
LTC QIPP (Sheffield Teaching Hospitals FT) second instalment	M5		243	243	243
IAPT Budget	M5		205	205	205
IAPT LTC/MUS pathfinders	M5		169	169	169
IHW Bursary Allocation	M5		168	168	168
Family Nurse Partnership	M6		10	10	10
LTC QIPP (Sheffield Teaching Hospitals FT) - Third Instalment	M7		230	230	230
Liaison and diversion funding	M7		10	10	10
Transition support costs for Local Authorities - PH England team	M7		130	130	130
Palliative care funding pilot being lead by University of Sheffield	M8		100	100	100
CYP IAPT (SHSCT)	M8		88	88	88
CAMHS (SCH)	M8		30	30	30
Short term pertussis outbreak control programme for pregnant women (12/13)	M8		15	15	15
Winter pressures monies - LA	M9		879	879	879
Winter pressures monies - Sheffield Children's	M9		229	229	229
Winter pressures monies - SHSCT	M9		1,889	1,889	1,889
Winter pressures monies - STHT	M9		327	327	327
Winter pressures monies - SCH PICU	M9		500	500	500
Dental Access funding	M10		439	439	439
<b>Total Notified Resource Limit</b>		<b>963,359</b>	<b>59,012</b>	<b>1,022,371</b>	<b>1,018,662</b>
<b>Anticipated Revenue Resource and Revenue Cash Allocation</b>					
Impairments	M1		3,087	3,087	
IFRS on LIFT revenue costs	M1		164	164	
Cost of Capital adjustment - Interest charge	M1		825	825	
Government Grant Depreciation	M3		181	181	
on SOFP LIFT depreciation	M5				(293)
Movements in working balances - cash adjustment	M10				500
CEA Adjustment re STHT	M11		39	39	39
CEA 3rd Tranche	M11		500	500	500
Return of central budget underspends to PCTs	M11		260	260	0
<b>Total Anticipated Adjustments</b>		<b>0</b>	<b>5,056</b>	<b>5,056</b>	<b>746</b>
<b>Revenue Limit - Board Report - Month 11</b>		<b>963,359</b>	<b>64,068</b>	<b>1,027,427</b>	<b>1,019,408</b>

Sheffield PCT  
Movements from Budgets Previously Approved by Committee

APPENDIX D

	Revised Budgets	Allocations	Investments	Cost Pressures	Budget virements	Other	Revised Budgets	Comments
	Month 10 £000	£000	£000	£000	£000	£000	Month 11 £000	
<b>INCOME</b>								
Revenue Resource Limit	1,027,541	(114)					1,027,427	
<b>EXPENDITURE</b>								
<b>CLINICAL COMMISSIONING GROUP</b>								
<b>Secondary &amp; Tertiary Acute Care</b>								
Sheffield Teaching Hospitals	319,937	39					319,976	CEA
Sheffield Childrens	39,796	500		40			40,336	PICU Winter pressures/TCS redundancies
Yorkshire Ambulance Service	20,586		81	80			20,748	Merit/111
Other hospital contracts incl. Extended Choice NCAs	16,629						16,629	
IFRs	3,372						3,372	
IFRs	2,520						2,520	
Collaborative hosted by Barnsley PCT	16,032						16,032	
<b>Mental Health</b>								
Sheffield Health & Social Care Trust	67,181		114	117	158		67,570	LD complex needs/B2Bs/TCS estates
Other Providers	965						965	
IFRs	385						385	
<b>Community Services</b>								
STH - ex PCT Provider Services	44,329		609	353	(11)		45,280	TCS redundancies/resource centres/TCS estates
SCH - ex PCT Provider Services	3,276				(409)		2,867	TCS estates
Care Trust - ex PCT Provider Services	4,520			159			4,679	TCS redundancies
Broad Lane Unscheduled Care Centre	3,462						3,462	
Primary Care Contractor Enhanced Services	-						-	
Other community trusts	1,530						1,530	
Voluntary Organisations	3,552		110				3,662	Well Being consort/Changing Faces
Local Authority	12,969					3,054	16,022	RFT Section 256/GP Assoc S256
Continuing Care	58,868						58,868	
Funded Nursing Care	4,965						4,965	
Continuing Healthcare & IFR Assessments	1,867						1,867	
Section 75 - Equipment Services	1,688			27			1,715	Addl equipt funding
Section 75 - Intermediate Care	293						293	
Other commissioning	2,802		50			96	2,948	PCTcluster exec/NCSEM/GP Assoc S256
<b>Total CCG Secondary Care</b>	<b>626,358</b>	<b>539</b>	<b>964</b>	<b>776</b>	<b>2,888</b>	<b>-</b>	<b>636,692</b>	
<b>Primary Care</b>								
Local Enhanced Services	3,733	15					3,709	reassessment of requirements
Out of Hours	1,866					181	2,047	Core contract
Prescribing	86,454						86,454	
Optometry	303						303	
Pharmacy - retained by CCG	525						525	

Sheffield PCT  
Movements from Budgets Previously Approved by Committee

APPENDIX D

	Revised Budgets	Allocations	Investments	Cost Pressures	Budget virements	Other	Revised Budgets	Comments
	Month 10 £000	£000	£000	£000	£000	£000	Month 11 £000	
Medicines Management Team	1,746						1,746	
Premises	499						499	
<b>Corporate Infrastructure</b>	<b>94,660</b>	<b>15</b>	<b>-</b>	<b>-</b>	<b>181</b>	<b>(39)</b>	<b>95,283</b>	
CCG Committees, Localities and Directors	2,615						2,615	
Finance (including capital charges)	6,063	3,064					9,127	LIFT depreciation/impairments
Collaborative networks	59						59	
Commissioning Services & Compliance	5,323	325	887		(9)		6,527	New LIFT LPA & op costs/cap grants/TCS estates
Standards & Engagement	1,201						1,201	
	<b>12,227</b>	<b>3,389</b>	<b>887</b>	<b>-</b>	<b>(9)</b>	<b>-</b>	<b>19,530</b>	
<b>Reserves</b>								
Specific Reserves	6,240	(3,682)			(150)		2,409	
Commissioning Reserve	5,776	(515)	(2,047)	(632)	(181)	41	2,441	
General Contingency Reserve	4,009			(144)	(3,180)	(76)	609	
Corporate efficiency target	(38)						(38)	
Planned Surplus	500						500	
	<b>25,194</b>	<b>(4,197)</b>	<b>(2,047)</b>	<b>(776)</b>	<b>(3,511)</b>	<b>(35)</b>	<b>5,921</b>	
<b>CLINICAL COMMISSIONING GROUP TOTAL</b>	<b>758,439</b>	<b>(254)</b>	<b>(196)</b>	<b>-</b>	<b>(450)</b>	<b>(75)</b>	<b>757,424</b>	

(0)

1 check

**NATIONAL COMMISSIONING BOARD**

<b>Specialised Commissioning</b>								
Acute Services	72,051						72,051	
Mental Health	24,222						24,222	
Running Costs	623						623	
<b>Secondary Care Dental</b>								
Sheffield Teaching Hospitals NHS FT	6,905						6,905	
Sheffield Children's NHS FT	861						861	
Non Contract Activity	96						96	
Other NHS Trusts	320						320	
<b>Community Dental Services</b>								
Sheffield Teaching Hospitals NHS FT	2,777						2,777	
<b>Primary Care</b>								
Dental	25,985	140					26,124	capital grants
GPs (PMS and GMS)								
Core Contract	39,879				(181)		39,698	Core contract
APMS contract with Care Trust	2,989				27		3,016	TCS estates
Quality Outcomes Framework	12,257						12,257	
Enhanced Services	1,809						1,809	
PCO Administered	2,679						2,679	
Premises	7,236					46	7,282	VAT not recoverable
Other Primary Care	20						20	

## Movements from Budgets Previously Approved by Committee

	Revised Budgets	Allocations	Investments	Cost Pressures	Budget virements	Other	Revised Budgets	Comments
	Month 10 £000	£000	£000	£000	£000	£000	Month 11 £000	
Pharmacy	20,789						20,789	
Optometry	5,361						5,361	
Running costs - Primary care / FHS	1,635						1,635	
<b>Public Health</b>								
Sheffield Teaching Hospitals NHS FT	1,883						1,883	
Collaborative Hosted by Barnsley PCT	1,391						1,391	
Sheffield Children's NHS FT	6,318				305		6,623	
Enhanced Services	2,065					16	2,081	HASC FURs
Dental PH team (will be PHE)	209						209	
<b>NATIONAL COMMISSIONING BOARD TOTAL</b>	<b>240,071</b>	<b>140</b>	<b>-</b>	<b>-</b>	<b>151</b>	<b>63</b>	<b>240,712</b>	
	1						0	check
<b>PUBLIC HEALTH - SHADOW LOCAL AUTHORITY RESPONSIBILITIES</b>								
<b>Hospital Services</b>								
Sheffield Teaching Hospitals NHS FT	3,349						3,349	
Other NHS Trusts	118						118	
<b>Community Services</b>								
Sheffield Teaching Hospitals NHS FT	4,307						4,307	
Sheffield Children's NHS FT	1,864				(61)		1,803	
South West Yorkshire Partnership	1,381						1,381	
Voluntary Organisations	2,058		196			12	2,266	Age Concern/LTC
Local Authority	585		45		361	142	1,133	C.A.B./Carers/PH transition
In House Provision	366						366	
<b>Primary Care</b>	241						241	
<b>Drug &amp; Alcohol Services</b>	9,590						9,590	
<b>Public Health Infrastructure</b>	4,010						4,010	
<b>Development Reserves</b>	915		(45)			(142)	728	
<b>PUBLIC HEALTH TOTAL</b>	<b>28,752</b>	<b>-</b>	<b>196</b>	<b>-</b>	<b>300</b>	<b>12</b>	<b>29,290</b>	
	(1)						(1)	check
<b>TOTAL EXPENDITURE</b>	<b>1,027,262</b>	<b>(114)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,027,427</b>	
<b>HENCE PLANNED OVERALL POSITION</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	



**Sheffield Teaching Hospitals NHS Foundation Trust Contract: Financial Performance**

Performance to 28th February 2013									
	Annual Budget	Note	YTD Budget	YTD Actual	YTD Variance	Var on Budget as %	Forecast Outturn	Forecast Variance	Var on Budget as %
	£'000		£'000	£'000	£'000		£'000	( ) = underspend £'000	
Elective Inpatient	66,100		60,782	61,303	521	0.9%	66,683	583	1.1%
Outpatients (including procedures)	62,415		57,418	58,953	1,535	2.7%	64,037	1,622	2.8%
<b>Total Elective Services</b>	<b>128,515</b>		<b>118,200</b>	<b>120,256</b>	<b>2,056</b>	<b>1.7%</b>	<b>130,720</b>	<b>2,205</b>	<b>1.9%</b>
Non-Elective Inpatients **	114,622		104,621	110,674	6,053	5.8%	121,277	6,655	4.8%
A&E	12,149		11,142	11,551	409	3.7%	12,623	474	4.2%
<b>Total Non-Elective Services</b>	<b>126,771</b>		<b>115,763</b>	<b>122,225</b>	<b>6,462</b>	<b>5.6%</b>	<b>133,900</b>	<b>7,129</b>	<b>4.7%</b>
Quality (CQUIN) Payments	7,925		7,255	7,451	196	2.7%	8,143	218	2.6%
Other Services: Block, Direct Access Diagnostics and Cost Per Case	68,901		62,803	61,176	-1,627	-2.6%	67,061	-1,840	-1.2%
<b>Total Budget</b>	<b>332,112</b>		<b>304,021</b>	<b>311,108</b>	<b>7,087</b>	<b>2.3%</b>	<b>339,824</b>	<b>7,712</b>	<b>2.4%</b>

\*\* This incorporates budget and spend on excess bed nights for non elective inpatients and rehabilitation bed nights