

Finance Report

Governing Body meeting

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6 June 2013

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Sponsor	Julia Newton, Director of Finance
Key messages	
<p>This report provides the Governing Body with:</p> <ul style="list-style-type: none"> information on the financial position for month 1 to 30 April 2013, together with a discussion on key risks and challenges to deliver the planned 0.5% or £3.5m surplus. A forecast position in line with plan has been shown in the report, but this is based on very little actual data as might be expected at this early point in the financial year. the proposal for setting the indicative GP practice budgets for 2013/14 <p>The format of the report has been designed to provide Governing Body members with the key financial information required to allow members to track performance against statutory duties, contracts and other key performance indicators and to inform members of key issues/risks/decisions required. This builds on the discussions at the recent Organisational Development session on finance reporting with members.</p>	
Assurance Framework (AF)	
<p>Risk Reference (RR) Number 1, 902 (2012/13)</p> <p>How does this paper provide assurance to the Governing Body that the risk is being addressed? RAG rated monthly financial performance report with sensitivity analysis to Board monthly</p> <p>Is this an existing or additional control This is an existing control – 2012/13 AF 1.2.1 and 2.1.3</p>	
Equality/Diversity Impact	
<p>Has an equality impact assessment been undertaken? NO</p> <p>Which of the 9 Protected Characteristics does it have an impact on? There are no specific issues associated with this report.</p>	
Public and Patient Engagement	
<p>There are no specific actions associated with this report.</p>	

Recommendations

The Governing Body is asked to:

- Note the month 1 financial position for the CCG
- Approve the budget changes over £2m set out in section 3 to the report
- Endorse the approach and principles outlined for setting the GP practice budgets in 2013-14.

Sheffield Clinical Commissioning Group

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1. 2013/14 Financial Position

1.1 Executive Summary

Target	Year to date	Forecast	Key Issues
Deliver 0.5% Surplus (£3.5m) against Commissioning Revenue Resource Limit (RRL)	(£0.7m) Under spend	(£3.5m) Under spend	We are forecasting compliance with plan at this early stage largely due to the existence of in year contingency reserves to support management of in year issues/pressures.
Remain within Running Cost Allowance (RCA)	(£0.1m)	Breakeven	The CCG has an initial Running Cost Allowance of £14m. £1m of the allocation has been transferred to support commissioning activities and hence the CCG must stay within a revised allowance of £13m. .
Remain within Cash Limit	(£1.1m) under spend	Breakeven	NHS E have yet to confirm whether CCGs will have a cash limit in the same way as PCTs but we are monitoring cash spend to ensure it does not exceed the total of the Commissioning RRL and RCA.

1.2 Other Duties

Ensure that 98% of CCG resources are spent recurrently – i.e. to provide a 2% recurrent surplus (£13.8m for Sheffield)	Not measured year to date		The forecast position is to have a 2% recurrent surplus for the CCG going forward.
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Key:

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

2. Revenue Position as at 30 April 2013

2.1 Overview

The financial position at month 1 is detailed in **Appendix A**. This shows a surplus of £655k year-to-date (YTD) and forecast outturn (FOT) achievement of the planned surplus of £3.5m. Limited information is available for month 1 as very little contract monitoring data is available from key local providers and prescribing data is not expected until June. However, as discussed below there will be a requirement to manage a range of significant risks, pressures and challenges.

Table A: Summary Position at 30 April 2013

Category	Annual Budget	
	£'000s	%
Acute Services	372,335	54.5
Mental Health Services	71,634	10.5
Community and Primary Care Services	75,426	11.0
Continuing Healthcare	52,426	7.7
Prescribing	87,626	12.8
CSU Programme Costs	4,140	0.6
Reserves	19,983	2.9
Commissioning Budget	683,570	100
Running Costs	13,070	
Total Budget 2013/14	696,640	

2.2 Key Issues

2.2.1 Acute Hospital Activity: At the time of writing this report, detailed activity information has only been received from Sheffield Children's FT. Sheffield Teaching Hospitals (STH) is by far the most significant contract in value terms as it is planned to account for £299m or 85% of the £351m planned acute hospital spend in 13/14 or nearly 44% of total spend by the CCG. STH is still working through and checking the complex algorithm that allocates the correct commissioner to the April data. As a result, there has been a delay in being able to produce contract monitoring information for April. A full assessment of the STH position will be provided once we also have month 2 data at the July meeting. Even more than for Sheffield PCT, performance against the STH contract will be a critical financial risk issue for the CCG as it represents an even larger percentage of our total budget with the changes in commissioner responsibilities from April 2013. From July, therefore, more detailed information on the contract performance will be provided.

In terms of the information received from Sheffield Children's, this information is still being reviewed to ensure that they have applied the new 'responsible commissioner' rules correctly but the un-validated information indicates a small underspend against the contract in April.

2.2.2 Ambulance activity: Activity for April is showing a small activity variance of 1% compared to the 4%-6% experienced in 2012/13. Ambulance usage can show quite significant peaks/troughs and hence the forecast out-turn has been held at budget, but this will need to be kept under close review.

2.2.3 Continuing Health Care (CHC): The CHC team continue to undertake reviews in order to ensure patients are receiving the most appropriate care and the CCG is achieves value for money from its contracts. April figures if extrapolated for the year would indicate a small under spend (£0.2m). However, activity can fluctuate. Also it is important to note that the CCG inherits the responsibility to complete the review process for retrospective claims made to Sheffield PCT before 31 March 2013. During the year we will be able to assess whether the c£7m provision for these claims made in the PCT's accounts for 2012/13 was broadly correct. The CCG will need to manage the impact of any over or under estimate.

2.2.4 Prescribing: At the time of writing this report, no national data has been received and hence spend has been set at budget. Local intelligence suggests that April spend could be higher than April 2012. However further work will be taking place to verify the forecast once access to relevant data is approved.

2.2.5 Quality Innovation, Productivity & Prevention (QIPP): As noted above, no contract monitoring information is available to allow the measurement of the impact of the 13/14 QIPP programme at month 1 for either elective or unscheduled care. Local prescribing and CHC data suggests good early progress with initiatives in these areas particularly where work is building on initiatives which commenced in 2012/13 and QIPP includes the full year effect of the schemes. The table below summarises the plan for the year. This format will be used in future reports to monitor in-year performance.

QIPP summary	Gross Savings	Investment	Net Savings
	£000	£000	£000
Elective Care			
Outpatient Firsts/Follow Ups	(1,128)	733	(395)
Podiatric services - foot and ankle activity	(420)		(420)
Other smaller schemes	(152)	67	(85)
Subtotal	(1,700)	800	(900)
Right First Time Programme			
Non elective admissions	(2,334)		(2,334)
A&E attendances	(316)		(316)
Hospital Length of Stay	(1,100)		(1,100)
Children's urgent care redesign	(250)		(250)
Community Investments	-	3,100	3,100
Subtotal	(4,000)	3,100	(900)
Prescribing	(900)		(900)
Continuing Healthcare (CHC)	(3,000)	200	(2,800)
TOTAL QIPP PLAN	(9,600)	4,100	(5,500)

2.2.6 2% Non Recurrent Reserve (£13.8m): The 2013/14 planning guidance required that CCGs put aside 2% of their total commissioning allocation to be used only on a non-recurrent basis. Plans for utilisation of this funding have to be agreed with NHS England, via the relevant Area Team. Whilst a plan for the use of this funding has been submitted, we have not yet received formal sign. However, it has been necessary to commit some of this funding into contracts or partnership arrangements at the start of the year e.g. £1.3m for non recurrent activity plans at STHFT and SCH re 18 week backlog clearance, £0.6m for three pilots as part of the Right First Time programme and £2m re joint work with the Local Authority. This is why the budget on Appendix A shows at c£9.9m. Whilst there is some risk in committing this funding in advance of the whole plan for use of the 2% being signed off, all the areas of spend are in line with the guidance received and so the risk is assessed as low.

2.2.7 General Contingency Reserve National Planning guidance required all CCGs to start the year with a general contingency reserve of 0.5% (£3.5m for Sheffield) to meet in year issues, including those emerging as a result of fully understanding respective responsibilities of the new commissioners in the changed NHS

commissioning landscape from April 2013. The difficulty of fully aligning budgets and responsibilities on the back of the disaggregation of PCT allocations was flagged as a key risk for 2013/14 during the planning process. Further work is indicating that at M1 it would be prudent to set aside just over £2m of our reserve to meet issues which have emerged on respective commissioner responsibilities. This is discussed in more detail in section 3 below.

2.2.8 Running Costs: In line with all other CCGs, NHS Sheffield has received a running cost allowance of circa £25/per head of population. This equates to £14,070k. The Governing Body have approved at the planning stage not to commit £1m of this funding, instead redirecting the funding to contribute to the £3.5m or 0.5% surplus which the CCG is required to deliver. Of the remaining £13.1m allocation, £11.9m has been allocated to specific budgets, leaving £1.1m in a running cost reserve. There are a number of potential commitments against this reserve and a more detailed briefing will be provided to Governing Body as part of the M2 report.

3. Key Budget Movements

In line with the Scheme of Delegation the Governing Body is required to sign off all budget movements over £2m.

At Month 1, there were a small number of budget movements compared to the plan approved by the Governing Body in May. The main change, totalling just over £2m, is to make transfers from the general contingency reserve to cover the following items:

- Virement to commissioning reserves for potential commitments relating to premises costs associated with the new LIFT developments. The respective responsibilities of NHS England and the CCG are still under discussion.
- Virement to local enhanced pharmacy and ophthalmic services budgets to correct an error where spend was treated as non-recurrent in the 2012/13 baseline exercise but is required on a recurrent basis
- Virement to acute hospital budgets to take account of the impact of the exercise with NHS England to understand respective responsibilities

In addition to these movements, discussions continue with the South Yorkshire and Bassetlaw Area Team regarding further adjustments to the revenue resource limit in respect of specialised services. The exercise has involved validating information which supported the original allocation adjustment as well as new information received from providers regarding the new identification rules to determine which services should be commissioned by NHS England from April 2013. When the Governing Body signed off this plan, the expected RRL adjustment was expected to be £8,245k. The revised figure is now expected to be £8,678k mainly as a result of changes to values previously managed on a risk share basis. Further changes may be required in year, in particular to review previous risk share arrangements at STHFT and SCFT, as well as to review any issues that might arise from in- year monitoring, which might highlight problems with the previous methodology.

4. Cash

The CCG's anticipated cash limit at Month 1 stands at £696.6m (Appendix B).

The total cash used to the end of April was £47.6m, against a cash drawdown of £48.7m. At this early stage in the year it is anticipated that the CCG will remain within the cash limit. This will of course be closely monitored during the year.

5 Capital

The CCG is anticipating a Capital Resource Limit of £250k principally to cover the cost of replacing IT equipment and any further costs in relation to headquarters requirements. However, as yet CCGs have no information on how to access Capital resources from NHS England and hence to date no expenditure has been committed.

PART B: Practice Level Commissioning Budgets for 13/14

6. Setting Practice Level Indicative Commissioning Budgets

This section of the paper sets out the proposal for setting the indicative GP practice budgets for 2013/14. The proposal is to set practice budgets which encompass all CCG commissioning budgets, but it is not expected that all elements of those budgets are actively managed at practice level.

6.1 Background

There have been a number of discussions at CET and Planning & Delivery Group regarding the usefulness of detailed financial information at practice level. Whilst there are differing views on this, there is a consensus that we need to incentivise practices to support the delivery of the CCG's strategic objectives. Provision of relevant, timely and accurate information at practice level, to support the delivery of specific portfolio work is key. The setting of practice level budgets, and the provision of in year monitoring information, allows practices to access a range of interesting and useful data. Work is ongoing to help practices access the information that they find most relevant.

As a membership organisation, it is important that we are able to breakdown the totality of the CCG allocation to constituent practices, in order to understand, if any practice were to opt to move to a different CCG, the level of resources that would need to transfer.

There has been no new guidance issued by NHS England on the approaches CCGs should take to set practice level budgets in 2013/14. Sheffield has a long history of setting and monitoring practice level budgets. However, it cannot be assumed that what we have done in the past will work in the future. There are a number of key issues that need to be considered:

- Changes to the commissioning landscape introduced in the NHS Act means that the services CCGs are responsible for commissioning are different to that of the former PCTs. As a result, any historical information used, if not updated for the new commissioning rules, could lead to inaccurate practice level budgets.
- Given the change in scope of responsibilities, work is taking place at a national level to develop a new allocations formula using a methodology called person-based resource allocation (PBRA). However, in announcing CCG allocations, NHS England confirmed that they would not be utilising this new formula to set CCG 'fair shares' allocations, due to concerns regarding the redistribution impact that this might have. Instead they have initiated a further review, with a view to implementing this from 2014/15 onwards. As a result, there is no methodology available to set practice 'fair shares' targets.
- A number of budgets were previously apportioned across practices using the previous fair shares formula. In the absence of actual activity data at practice level,

some estimate of 'capitation shares' will be required to allocate certain budgets. The old fair shares formula, using the DH toolkit, can be updated with recent practice list size information (January 2013). In line with previous years, local adjustments to the national formula can be made to the calculation in relation to the two main student practices.

6.2 Methodology

The key issues in terms of setting practice level budgets were discussed with locality representatives. This paper reflects the outcome of those discussions.

CCG commissioning resource allocations were announced on 18th December 2012. These allocations were based on historic resource usage, at PCT level, for the services which CCGs are responsible for, together with a 2.3% cash uplift. It is the intention is to set practice budgets which encompass all commissioning budgets and this will be consistent with the approach taken in 2012/13 i.e. the CCG 'shadow year'.

The Practice budgets need to be set in the context of the key financial issues and pressures which the CCG faces in 2013/14. As a result of the need to demonstrate a financially sustainable position, it is suggested that it would not be appropriate in 2013/14 to set Practice budgets which would be likely to have the impact of de-stabilising the overall CCG position. The basis on which practice level budgets can be set needs to reflect the constraints of staff and the available information both in working out practice shares and in monitoring actual performance against budget in year.

A summary of the budgets to be apportioned to practices is shown in the table below. The basis of apportionment is discussed in more detail in the following sections.

Budget	Total Value £m	Proposed basis of apportionment to practices
Acute	372.3	Actual share of activity in 2012/13 using new commissioning rules
Mental Health	71.6	Capitation
Primary and Community	76.0	Mixture of practice SLA values for some enhanced services and capitation for remaining services
CHC	52.4	Capitation
Prescribing	87.6	Mixture of actual spend and capitation
Services from CSU (mainly Med Mgt and CHC assessments)	3.6	Capitation
Total	663.6	This excludes the 2% headroom and other reserves at this stage, where funding is not yet transferred into specific budgets. Practice budgets will be updated in year changes to budgets at CCG level.

6.2.1 Acute Services

This forms the largest element of the practice budgets and where the new commissioning rules have the biggest impact. Two options for setting the budgets have been considered;

- **Actual 2012/13 activity** - applying the new commissioning rules and prices to arrive at a practice share of the overall CCG activity and apply this to the 2013/14 contracts. Given the significant changes to commissioning responsibilities, in particular in relation to the identification of specialised services, work is still on-going nationally and locally to ensure that activity is correctly apportioned to the correct commissioner. As a result, there may be issues of accuracy in applying these rules to practice level activity. Despite this problem, the benefit of using the latest activity information for CCG responsible activity is that practices would receive a realistic share of the CCG budgets and it will allow us to understand the current pattern of spend at practice level.
- **Capitation** – As noted earlier, there is no new national formula for determining practice shares. The old formula could be used, updated for latest list size information. However, given the size of the acute budget and the fact that expenditure is incurred on an activity basis, it is felt that budgets based on historic spend will be a more useful starting point for setting CCG practice level budgets.

The proposal is to use 2012/13 activity as the basis for 2013/14 acute budgets.

6.2.2 Mental Health Services

As in 2012/13, it is proposed that these budgets be set using the updated capitation shares derived from the 'DH Fair Shares toolkit for 2010/11' updated for January 2013 list sizes. This approach would be used because reliable and robust practice level activity data is not available to use for these areas of service. The majority of expenditure on mental health relates to block contracts, with minimal adjustments for actual activity variances. Therefore differential practice utilisation does not influence overall CCG expenditure to any great extent.

6.2.3 Primary and Community Health Services

The proposal is to devolve Local Enhanced Services on the basis of agreed SLA values for each practice, with other enhanced services budgets allocated using the capitation shares.

For the remaining community services budgets, expenditure will be allocated to practices using the 'overall' capitation share, on the basis that the majority of spend on these services is incurred on a 'block contract' basis.

6.2.4 Continuing Health Care

The proposal is to devolve CHC and FNC spend to practices on a capitation basis. Information systems are not sufficiently developed to enable spend to be allocated back to practices, based on the responsible commissioner rules for CHC. In addition, spend on certain high cost individual CHC cases could skew spend at practice level, meaning that further risk sharing arrangements would need to put in place. As a result, it is felt that capitation would be the most sensible approach for this budget area.

6.2.5 Prescribing

In respect of 2013/14 it is **proposed to use the same methodology as in 2012/13**. The basis of the budget will be the 2012/13 outturn with some movement toward capitation shares through differential inflation uplifts. In addition to practices own prescribing budgets, as in previous years, each practice will be devolved a share of non-practice prescribing budgets, Central Drugs charges and charges for

the Home Oxygen service. These additional budgets would be devolved on a capitation basis as expenditure on these areas is not directly attributable to specific practices.

6.2.6 Services from CSU – programme.

This budget area covers CHC nurse assessors, medicines management services and public health development nurses. We currently have no data on resource usage at practice level. Allocation to practices on the basis of capitation shares is the only basis of apportionment available at present.

6.3 Risk Sharing Arrangements

As in previous years the proposal is to operate a risk sharing arrangement for both the acute services and prescribing elements of the budgets. For 2013/14 the Risk Sharing would operate as follows:

6.3.1 Acute Services

A sum of 2.5% will be taken from each Practice's allocated budget for this element to provide a "risk pool". This sum will then be utilised to support individual practices using the following prioritise steps:

- Adjust budgets where a localities list size has moved more than 2%
- Adjust the budget assigned to the Primary Care Access Centre for registered patients if the list size changes significantly (greater than 5%).
- Off-set the cost above £30k for High Cost In-Patients, with the first £30k being borne by the practice budget.
- Over spending Localities.

6.3.2 Prescribing

It is proposed that a sum of 2.5% be taken from each Practice's allocated prescribing budget to provide a "risk pool". This would be re-apportioned to Practice's in proportion to expenditure on high cost drugs (drugs costing £250/month or more).

7. **Recommendations:**

The Governing Body is asked to:

- Note the month 1 financial position for the CCG
- Approve the budget changes over £2m set out in section 3 to the report
- Endorse the approach and principles outlined for setting the GP Practice budgets in 2013-14.

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

On behalf of Julia Newton, Director of Finance
May 2013

NHS Sheffield Clinical Commissioning Group
Finance Report 2013/14 - Financial Position for Period Ending 30 April 2013

	Year to Date: April				Year End Forecast Out-turn			
	Budget	Expenditure	Variance		Budget	Forecast Expenditure	Variance	
			Over (+)/ Under(-)	%			Over (+)/ Under(-)	%
	£000	£000	£000	%	£000	£000	£000	%
COMMISSIONING								
Revenue Resource Limit - Commissioning	55,504	55,504	-		683,571	683,571	-	
EXPENDITURE								
Acute Services								
Sheffield Teaching Hospitals NHS FT	24,913	24,913	-	0.0%	298,954	298,954	-	0.0%
Sheffield Children's NHS FT	2,480	2,460	(20)	-0.8%	29,755	29,755	-	0.0%
Ambulance Services	1,747	1,747	-	0.0%	20,969	20,969	-	0.0%
Other NHS Trusts	1,014	1,014	-	0.0%	12,173	12,173	-	0.0%
ISTC & Extended Choice	394	394	-	0.0%	4,733	4,733	-	0.0%
Individual Funding Requests	171	171	-	0.0%	2,053	2,053	-	0.0%
Non Contract Activity	308	308	-	0.0%	3,698	3,698	-	0.0%
Sub Total Acute	31,027	31,007	(20)	-0.1%	372,335	372,335	-	0.0%
Mental Health								
Sheffield Health and Social Care NHS FT	5,849	5,849	-	0.0%	70,185	70,185	-	0.0%
Individual Funding Requests - MH	42	42	-	0.0%	506	506	-	0.0%
Other Mental Health	79	79	-	0.0%	943	943	-	0.0%
Sub Total Mental Health	5,970	5,970	-	0.0%	71,634	71,634	-	0.0%
Primary & Community Services								
Sheffield Teaching Hospitals NHS FT - Comm	4,303	4,303	-	0.0%	51,636	51,636	-	0.0%
Sheffield Children's NHS FT - Comm	263	263	-	0.0%	3,160	3,160	-	0.0%
Primary Care Access Centre	245	245	-	0.0%	2,935	2,935	-	0.0%
Other Community	105	105	-	0.0%	1,259	1,259	-	0.0%
St Lukes Hospice	208	208	-	0.0%	2,495	2,495	-	0.0%
Voluntary Organisations	59	59	-	0.0%	709	709	-	0.0%
Enhanced Services	259	259	-	0.0%	3,104	3,104	-	0.0%
111	0	0	-	#DIV/0!	1,033	1,033	-	0.0%
Optometry	22	22	-	0.0%	265	265	-	0.0%
Pharmacy	30	30	-	0.0%	363	363	-	0.0%
Local Authority								
Section 256 - Grants	165	165	-	0.0%	1,977	1,977	-	0.0%
Section 75 - LD Pooled Budget	223	223	-	0.0%	2,676	2,676	-	0.0%
Section 75 - Equipment Service Pooled Budget	135	135	-	0.0%	1,615	1,615	-	0.0%
Other Commissioning	231	231	-	0.0%	2,777	2,777	-	0.0%
Sub Total Primary & Community Services	6,248	6,248	-	0.0%	76,004	76,004	-	0.0%
Continuing Health Care								
Continuing Care	3,948	3,748	(200)	-5.1%	47,375	47,175	(200)	-0.4%
Funded Nursing Care	421	421	-	0.0%	5,051	5,051	-	0.0%
Sub Total Continuing Health Care	4,369	4,169	(200)	-4.6%	52,426	52,226	(200)	-0.4%
Prescribing	7,302	7,302	-	0.0%	87,626	87,626	-	0.0%
Services from CSU - Programme								
Continuing Healthcare Assessments	153	153	-	0.0%	1,840	1,840	-	0.0%
Medicines Management	143	143	-	0.0%	1,721	1,721	-	0.0%
Sub Total Services from CSU - Programme	296	296	-	0.0%	3,561	3,561	-	0.0%
Reserves								
Commissioning Reserves	0	0	-	#DIV/0!	5,194	5,194	-	0.0%
General Contingency Reserve	0	0	-	#DIV/0!	1,425	1,625	200	14.0%
2% Non Recurrent Reserve	0	0	-	#DIV/0!	9,866	9,866	-	0.0%
Planned Surplus	292	0	(292)	-100.0%	3,500	0	(3,500)	-100.0%
Sub Total Reserves	292	0	(292)	-100.0%	19,985	16,685	(3,300)	-16.5%
TOTAL EXPENDITURE - COMMISSIONING	55,504	54,992	(512)	-0.9%	683,571	680,071	(3,500)	-0.5%
(UNDER)/OVER SPEND - COMMISSIONING	0	(512)	(512)		0	(3,500)	(3,500)	
RUNNING COSTS ALLOWANCE								
FUNDING								
Running Cost Allocation	1,074	1,074	-		14,070	14,070	-	
Virement to Commissioning	(83)	(83)	-		(1,000)	(1,000)	-	
Revenue Resource Limit - Running Costs	990	990	-		13,070	13,070	-	
EXPENDITURE								
Governing Body & Chief Officer	209	216	6	3.1%	2,512	2,512	-	0.0%
Finance & Contracting	139	111	(27)	-19.7%	1,663	1,663	-	0.0%
Operations Management	118	110	(8)	-6.7%	1,415	1,415	-	0.0%
Clinical Quality and Clinical Services	108	106	(2)	-1.9%	1,300	1,300	-	0.0%
Premises and Bought In Services	416	305	(111)	-26.8%	4,993	4,993	-	0.0%
Running Cost Reserve	0	0	-	#DIV/0!	1,188	1,188	-	0.0%
TOTAL EXPENDITURE - RUNNING COSTS	990	848	(142)	-14.4%	13,070	13,070	-	0.0%
(UNDER)/OVER SPEND - RUNNING COSTS	(0)	(142)	(142)		0	0	-	
TOTAL								
Revenue Resource Limit - Commissioning	55,504	55,504	-		683,571	683,571	-	
Revenue Resource Limit - Running Costs	990	990	-		13,070	13,070	-	
Revenue Resource Limit - TOTAL	56,494	56,494	-		696,641	696,641	-	
EXPENDITURE								
Commissioning	55,504	54,992	(512)	-0.9%	683,571	680,071	(3,500)	-0.5%
Running Costs	990	848	(142)	-14.4%	13,070	13,070	-	0.0%
EXPENDITURE - TOTAL	56,494	55,840	(654)	-1.2%	696,641	693,141	(3,500)	-0.5%
(UNDER)/OVER SPEND - CCG	(0)	(654)	(654)		0	(3,500)	(3,500)	

REVENUE RESOURCE LIMIT

COMMISSIONING	Month	Sheffield Total			
		Rec £ ' 000	Non-Rec £ ' 000	Total £ ' 000	Cash £ ' 000
2013/14 Initial Baseline	1	675,336		675,336	675,336
2013/14 Recurrent Uplift	1	15,533		15,533	15,533
		690,869	0	690,869	690,869
Notified Adjustments				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
Anticipated				0	0
Share of Surplus c/f from PCT (£478k x 70%)	1		337	337	0
Transfer to NHS E (Family Nurse Partnership £244k & Community Dental £146k)	1	(390)		(390)	(390)
Transfer to NHS E (Specialised Services)	1	(8,245)		(8,245)	(8,245)
Virement from Running Costs RRL	1	1,000		1,000	1,000
				0	0
				0	0
Commissioning Revenue Resource Limit - Board Report - Month 1		683,234	337	683,571	683,234

	Month Identified	Sheffield Total			
		Rec £ ' 000	Non-Rec £ ' 000	Total £ ' 000	Cash £ ' 000
Notified Adjustments					
Running costs revenue resource limit confirmation		14,070		14,070	14,070
Anticipated					
Virement to Commissioning RRL		(1,000)		(1,000)	(1,000)
				0	0
Total Confirmed		13,070	0	13,070	13,070
Running Costs Revenue Resource Limit - Board Report - Month 1		13,070	0	13,070	13,070

CAPITAL RESOURCE LIMIT

	Month Identified	Sheffield Total			
		Rec £ ' 000	Non-Rec £ ' 000	Total £ ' 000	Cash £ ' 000
Confirmed Adjustments					
Anticipated CRL					
Per last iteration of financial plan to NHSCB			250	250	250
Total Confirmed		0	250	250	250
Anticipated Adjustments					
Total Anticipated		0	0	0	0
Capital Resource Limit - Board Report - Month 1		0	250	250	250

Total Cash Limit - Board Report - Month 1
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696,554
