

## Finance Report

Governing Body meeting

4 December 2014

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<b>Author(s)</b>	Jackie Mills, Deputy Director of Finance Brian Richards, Senior Finance Manager
<b>Sponsor</b>	Julia Newton, Director of Finance
<b>Is your report for Approval / Consideration / Noting</b>	
<p>This report is to allow Governing Body to consider the risks and challenges to be managed to deliver the CCG's overall planned 1% surplus for 2014/15.</p> <p>Governing Body members are not requested to approve any budget changes over £2m this month.</p>	
<b>Are there any Resource Implications (including Financial, Staffing etc)?</b>	
None.	
<b>Audit Requirement</b>	
<b><u>CCG Objectives</u></b>	
<b><i>Which of the CCG's objectives does this paper support?</i></b>	
Strategic Objective - To ensure there is a sustainable, affordable healthcare system in Sheffield. It supports management of the CCG's principal risks 3.2, 4.3 and 4.4 in the Assurance Framework.	
<b><u>Equality impact assessment</u></b>	
<b><i>Have you carried out an Equality Impact Assessment and is it attached?</i></b> No	
<b><i>If not, why not?</i></b> There are no specific issues associated with this report.	
<b><u>PPE Activity</u></b>	
<b><i>How does your paper support involving patients, carers and the public?</i></b>	
Not Applicable.	
<b>Recommendations</b>	
The Governing Body is asked to consider the risks and challenges to delivery of the financial plan based on month 7 results.	

## Finance Report

### Governing Body meeting

4 December 2014

#### 1. Executive Summary

Key Duties	Year to date	Forecast	Key Issues
Deliver 1% Surplus (£7.2m) against Commissioning Revenue Resource Limit (RRL) + RCA combined	(£2.3m) Under spend	(£4.7m) Under Spend	<p>The CCG's statutory duty is to breakeven but in the national planning guidance for 2014/15 CCGs have been set a minimum 1% surplus target (or £7.2m for Sheffield) against total of commissioning budgets and running cost allowance.</p> <p>We are forecasting delivery on the basis that we will be able to flex budgets and plans as/when pressures arise.</p>
Remain within Running Cost Allowance (RCA) of £14m.	(£2.0m) Under spend	(£2.5m) Under spend	<p>At the plan stage, we agreed £1.5m of our required £7.2m total surplus should come from the RCA, leaving a c£0.5m RCA contingency reserve to manage in year pressures.</p> <p>At M7 the forecast under spend on RCA is £1.0m greater than plan, which compensates for a slight reduction to the planned surplus on programme spend, allowing us to maintain the overall forecast surplus of £7.2m.</p>
Remain within Cash Limit (i.e. Maximum draw down set by NHS England)	£0.6m closing balance	Breakeven	The £0.5m closing bank balance at the end of the month equates to 1.1% of the cash drawn down for October.
Ensure that only 97.5% of CCG resources are spent recurrently – i.e. to provide a 2.5% recurrent surplus (£17.4m for Sheffield)	Not measured year to date		For 2014/15 all CCGs have to demonstrate 2.5% on non recurrent spend of which 1% is expected to be used on transformational test of change or "Call to Action" initiatives. By 2015/16 CCGs are able to reduce non recurrent spend to 1% of total allocation and hence it might be expected that a range of these test of change initiatives, if they prove successful, are made recurrent. This is the current position within our forecast.

**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. Forecast Revenue Position

### 2.0 Overview

The financial position at month 7 is detailed in **Appendices A to D**. In summary the CCG is reporting a surplus of £4.3m year-to-date (YTD) which continues to be slightly ahead of plan due to underperformance on some contracts and a forecast outturn (FOT) surplus of £7.2m in line with the plan. The finance team's risk assessment of the reported position at month 7 suggests a similar position to last month – ranging from a downside risk of c£1m pressure to an upside risk (i.e. allowing for full release of reserves) of £3m. This is slightly reduced from last month as Commissioning Executive Team on 11 November approved c£0.4m of non recurrent investments against the balance of the Innovation Fund, from proposals submitted by the clinical portfolios and localities. There are further possible actions which can be taken in the latter months of the year to manage both the up and down side risk scenarios.

Table A: Summary Position at 31 October 2014

	Annual Budget	Year to Date Variance	Forecast Variance	Forecast Variance
	£'000s	£'000s	£'000s	%
Acute Hospital Care	370,946	1,855	3,790	1.0%
Mental Health & Learning Disabilities	80,978	(175)	(197)	-0.2%
Primary & Community Services (Incl. CHC)	241,387	(667)	555	0.2%
Reserves	19,791	(3,325)	(8,818)	-44.6%
<b>Programme Costs</b>	<b>713,102</b>	<b>(2,312)</b>	<b>(4,670)</b>	<b>-0.7%</b>
Running Costs	14,057	(1,996)	(2,531)	-18.0%
<b>Total Budget 2014/15</b>	<b>727,159</b>	<b>(4,308)</b>	<b>(7,200)</b>	<b>-1.0%</b>

### 2.1 Key Issues

From a programme perspective (Appendix B), the main financial pressures within the reported position are hospital urgent care and continuing healthcare. The over spend in these areas is principally being offset through release of reserves and small under spends in Running Costs and GP Prescribing.

#### 2.1.1 Acute Hospital Activity:

For **Sheffield Teaching Hospitals** (STH) in total we are reporting a 0.9% or £2.02m overspend at month 7 and using the latest contract monitoring information have assessed that this will convert to a £3.37m or 0.9% overspend by year end primarily due to the level of emergency admissions. This forecast position takes into account the CCG's current assessment of "refunds" due to contractual penalties and that any exceptional winter pressures and referral to treatment time (RTT) issues not funded through the additional allocation will be met from the CCG's contingency reserves.

The overall number of Sheffield patients on the elective waiting list at STH has decreased from 17,920 in September to 17,674 at the end of October. Partially linked to this activity associated with elective inpatient care is 2.3% or 883 spells above the original plan. This

translates to a financial variance of £315k (0.8%) overspend against plan before taking into account any of the additional national funding for RTT targets. At this stage we have added £1m of this funding to the annual budget for planned care. £1.3m remains in reserves as discussions are on-going as to expected total extra activity and the cost of the nationally agreed 15% tariff premium for activity undertaken in October and November, as well as the element of the funding that needs to transfer to other commissioners for RTT activity undertaken with STH.

In terms of urgent care, the cost of non-elective admissions is £2.84m (5.3%) above plan. From an activity perspective non-elective admissions are 6.5% above plan (1,933 spells) which is a further deterioration from the 5.9% activity above plan at month 6. Expenditure on excess bed days continues to be below the budget (£0.69m or 14.1%). This saving is in excess of the QIPP target indicating the significant work to improve timeliness of discharge once patients are clinically agreed "fit for discharge" is having a positive impact .

Monitoring at month 7 for the **Sheffield Children's** contract shows an under spend of £486k. Outpatient and Elective inpatient activity continues to be significantly lower than plan, although the rate of under-performance on outpatients continues to slow. Given the pressure to meet waiting times targets, this level of underperformance is unlikely to continue. Other areas of activity are above plan at the end of October, including non-elective admissions and spend on high cost drugs (in particular parental nutrition). Overall, a £400k underspend is forecast by year end.

2.1.2 There has been a net improvement of £94k across the **Ambulance Service** contracts as a result of a variety of factors but could improve further depending on the final agreement on the level of penalties linked to performance targets.. Commissioners are also continuing to work with Yorkshire Ambulance Service to understand the impact of moving to new activity tariffs but due to a risk share agreement between all parties on the impact of moving to the new tariffs this year against previous pricing arrangements the impact is unlikely to be material.

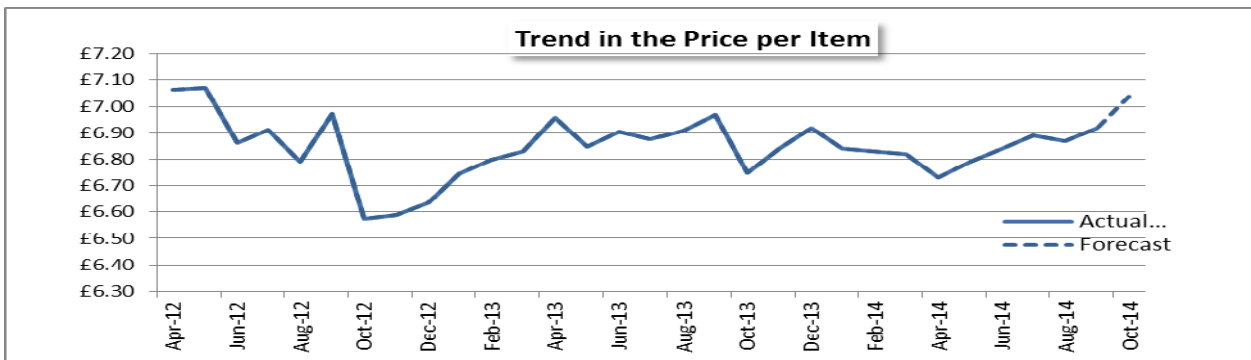
2.1.3 The increase in the forecast expenditure on **Other NHS Trusts**, which is now reporting a £399k over spend, is mainly due to the over performance on non-elective activity at Rotherham NHS FT. The over performance in quarter 2 has been forecast to continue for the final 2 quarters. This level of additional activity means that Rotherham FT's emergency activity is above the 2008/09 baseline therefore a marginal rate will apply. This rebate has been factored into the latest forecast position.

2.1.4 Within the **ISTC & Extended Choice** contracts the increased expenditure can be attributed to both higher activity and a change in casemix. Additional major procedures, (e.g. hip replacements) are taking place compared to plan particularly at Barlborough.

2.1.4 **Continuing Health Care/Funded Nursing Care (CHC/FNC)**: A slightly higher forecast year end expenditure based on month 7 results is mainly due to an increase in expenditure on palliative care and for Mental Health patients under 65 years where we have 4 new patients with enhanced care needs in placements in the £1k-£2k cost per week category.

2.1.5 Based on actual expenditure to September the **Prescribing** year to date position remains as a £1.3m underspend but we anticipate this reducing to possibly around £0.5m of perhaps closer to budget. This depends primarily on two factors. We budgeted for growth in items at around 4% and at month 6 it is 2.8% year to date. The average price per item dispensed has increased by 5p to £6.92 in September and we continue to

anticipate the national Category M price increases equating to an average of 12p per item from October 2014. If the price per item does increase to £7.04 this will be the highest it has been since May 2012.



Based on the average monthly items for Sheffield this additional expenditure could be between of £750k to £1m in 2014/15.

### 2.1.6 Quality Innovation, Productivity & Prevention (QIPP)

The table below outlines the current position in relation to savings secured against each of the QIPP programme lines.

Programme	Net Savings Plan (Full Year) £'000	Net Savings Plan (YTD) £'000	Net Savings Actual (YTD) £'000	Net Variance (YTD) £'000
Reducing Variations in Elective Care	(1,258)	(515)	(506)	9
Urgent Care	(2,742)	(1,492)	(1,007)	485
Effective Use of Medicines	(500)	(179)	(293)	(114)
Continuing Health Care & End of Life Care	(500)	(292)	(292)	0
<b>Total</b>	<b>(5,000)</b>	<b>(2,478)</b>	<b>(2,098)</b>	<b>380</b>

The year to date net savings achieved are £2.1m against a plan of £2.5m resulting in an adverse variance of £380k. The level of planned urgent care savings (£1,492k) was split between a reduction in excess bed days and in non-elective admissions. At month 7 the level of excess bed days continues to reduce above the planned level. Overall admissions are significantly over plan which is due to a complex set of factors and it remains very difficult to isolate and estimate the positive impact of the particular investment schemes made through Right First Time and included in the QIPP programme.

### 2.1.7 2.5% Non-Recurrent Reserve

At month 7 we have deployed £13.6m of the £17.3m into relevant commissioning contracts. The balance has either been assigned for specific issues or is being held back in reserves as part of managing winter pressures risks.

### 2.1.8 General Contingency Reserve

Given the forecast pressures in relation to Sheffield Teaching Hospitals acute activity and CHC spend, c£3m of the £4.3m contingency reserve is currently shown as being required to offset these potential overspends. The balance remains available for any additional in

year pressures. This balance is taken into account in the overall assessment of risks outlined in 2.0 Overview section above.

### 2.1.9 Running Costs

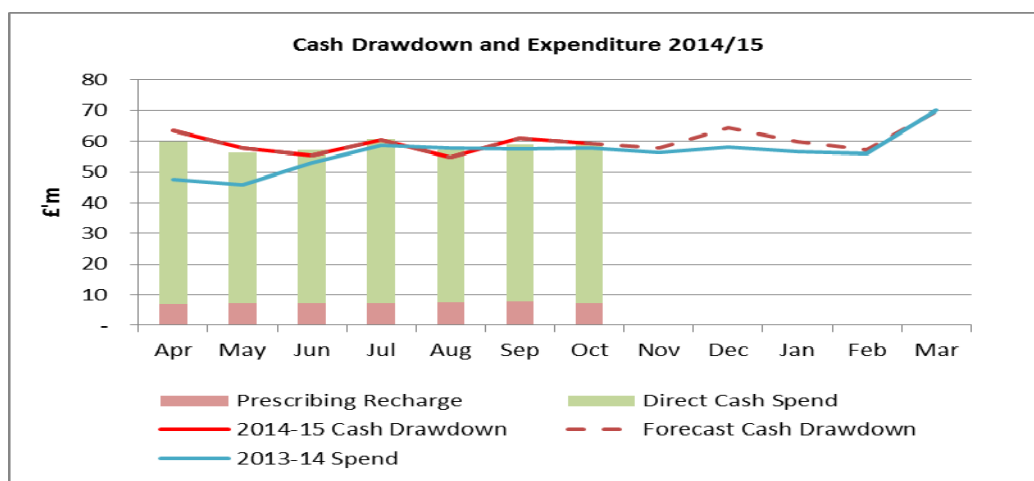
The position against the £14.1m running cost allocation is summarised in the table below. There have been no major changes since last month. A summary of the pay/non pay variances is shown in the table below:

Category	Annual Budget £'000s	Year to Date Variance £'000s	Forecast Variance £'000s	Forecast Variance %
Pay	5,778	(235)	(508)	-8.8%
Non Pay	6,932	(332)	(30)	-0.4%
Income	(955)	(105)	7	0.7%
Running Costs Reserve	802	(448)	(500)	-62.3%
Running Costs Planned Surplus	1,500	(875)	(1,500)	-100.0%
<b>Running Cost Budget</b>	<b>14,057</b>	<b>(1,996)</b>	<b>(2,531)</b>	<b>-18.0%</b>

### 3. Delivery of Cash Position

The CCG has been notified by NHS England of a revised maximum cash drawdown limit of £718.7m for 2014/15. The increase relates to the additional winter resilience allocations of £3.6m. This limit covers direct expenditure incurred by the CCG and expenditure for prescribing and home oxygen therapy spent by the NHS Business Services Authority on behalf of the CCG. The total cash used to the end of October was £409.1m. The closing bank balance at the end of the month was £0.6m which was 1.1% of the cash drawn down and within the indicative target of 1.25%.

The table below shows the actual in month spend and forecast monthly spend required to remaining within the maximum cash drawdown limit.



### 4. Key Budget Movements

Under the CCG's Scheme of Delegation the Governing Body is required to sign off all budget movements over £2m. There are no such changes to planned budget allocations at month 7.

## **5. Recommendations**

The Governing Body is asked to consider the risks and challenges to delivery of the financial plan based on month 7 results.

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

On behalf of Julia Newton, Director of Finance

November 2014

NHS Sheffield Clinical Commissioning Group  
Finance Report 2014/15 - Financial Position for Period Ending 31 October 2014

	Year to Date: October				Year End Forecast Out-turn				Forecast Variance @ Month 6 £'000s
	Budget	Expenditure	Variance		Budget	Forecast	Variance		
	£'000s	£'000s	Over (+)/ Under(-)	%	£'000s	£'000s	Over (+)/ Under(-)	%	
<b>PROGRAMME COSTS</b>									
Revenue Resource Limit	408,162	408,162	0	0%	713,102	713,102	0	0%	0
<b>EXPENDITURE</b>									
Acute Hospital Care									
Elective	90,523	89,761	(761)	-1%	153,781	152,766	(1,014)	-1%	(664)
Urgent care	77,799	80,430	2,630	3%	133,994	138,594	4,600	3%	3,802
Other Acute Care / Ambulance Services	49,041	49,027	(14)	0%	83,172	83,376	204	0%	225
	<b>217,362</b>	<b>219,218</b>	<b>1,855</b>		<b>370,946</b>	<b>374,736</b>	<b>3,790</b>	<b>1%</b>	<b>3,364</b>
Mental Health & Learning Disabilities									
Mental Health & Learning Disabilities	47,244	47,069	(175)	0%	82,458	82,261	(197)	0%	(186)
Primary & Community Services									
Elective Community Care	29,273	29,086	(187)	-1%	52,228	51,814	(414)	-1%	(160)
Urgent Community Care	4,555	4,525	(30)	-1%	7,805	7,719	(86)	-1%	(82)
Intermediate Care & Reablement	16,229	16,229	0	0%	27,820	27,820	0	0%	0
Long Term Care and End of Life	36,234	37,211	977	3%	60,210	61,884	1,674	3%	1,546
Prescribing	53,940	52,512	(1,428)	-3%	91,825	91,206	(619)	-1%	(608)
	<b>140,230</b>	<b>139,563</b>	<b>(667)</b>	<b>0%</b>	<b>239,887</b>	<b>240,442</b>	<b>555</b>	<b>0%</b>	<b>697</b>
Reserves									
Reserves	3,325	0	(3,325)	-100%	19,811	10,993	(8,818)	-45%	(9,092)
<b>TOTAL EXPENDITURE - PROGRAMME COSTS</b>	<b>408,162</b>	<b>405,850</b>	<b>(2,312)</b>	<b>-1%</b>	<b>713,102</b>	<b>708,433</b>	<b>(4,670)</b>	<b>-1%</b>	<b>(5,217)</b>
<b>(UNDER)/OVER SPEND - Programme Costs</b>	<b>0</b>	<b>(2,312)</b>	<b>(2,312)</b>		<b>0</b>	<b>(4,670)</b>	<b>(4,670)</b>		<b>(5,217)</b>
<b>RUNNING COSTS ALLOWANCE</b>									
Running Cost Funding	8,151	8,151	0	0%	14,057	14,057	0	0%	0
Total Running Cost Expenditure	8,151	6,155	(1,996)	-24%	14,057	11,526	(2,531)	-18%	(1,984)
<b>(UNDER)/OVER SPEND - Running Costs</b>	<b>0</b>	<b>(1,996)</b>	<b>(1,996)</b>	<b>#DIV/0!</b>	<b>0</b>	<b>(2,531)</b>	<b>(2,531)</b>	<b>#DIV/0!</b>	<b>(1,984)</b>
<b>TOTAL</b>									
Revenue Resource Limit	416,313	416,313	0	0%	727,159	727,159	0	0%	0
Expenditure	416,313	412,005	(4,308)	-1%	727,159	719,959	(7,200)	-1%	(7,200)
<b>TOTAL</b>	<b>0</b>	<b>(4,308)</b>	<b>(4,308)</b>		<b>0</b>	<b>(7,200)</b>	<b>(7,200)</b>		<b>(7,200)</b>
<b>RESOURCE LIMIT ALLOCATIONS</b>									
	Revenue				Cash Limits				
	Confirmed	Anticipated	Total		Confirmed	Anticipated	Total		
	£'000s	£'000s	£'000s		£'000s	£'000s	£'000s		
Programme Costs	709,549		709,549		715,160	tbc	715,160		
Changes since last month:									
Winter Resilience funding - 2nd tranche		3,553	3,553			3,553	3,553		
Month 7 Programme Costs Resource Limit	713,102	0	713,102		718,713	0	718,713		
Running Costs	14,057		14,057						
Changes since last month:									
Nil			0						
Month 7 Running Cost Resource Limit	14,057	0	14,057						
<b>CLOSING LIMITS</b>	<b>727,159</b>	<b>0</b>	<b>727,159</b>		<b>718,713</b>	<b>0</b>	<b>718,713</b>		



NHS Sheffield Clinical Commissioning Group  
Finance Report 2014/15 - Financial Position for Period Ending 31 October 2014

	Year to Date: October				Year End Forecast Out-turn				Forecast Variance @ Month 6 £'000s
	Budget	Expenditure	Variance	Over (+)/ Under(-)	Budget	Forecast	Variance	Over (+)/ Under(-)	
	£'000s	£'000s	£'000s		£'000s	£'000s	£'000s		
<b>PROGRAMME COSTS</b>									
<b>Revenue Resource Limit</b>	408,162	408,162	0	0%	713,102	713,102	0	0%	0
<b>EXPENDITURE</b>									
<b>Acute Hospital Care</b>									
<b>Elective</b>									
Sheffield Teaching Hospitals NHS FT	74,088	74,179	91	0%	125,967	125,864	(103)	0%	28
Sheffield Children's NHS FT	7,591	6,803	(788)	-10%	12,860	11,769	(1,091)	-8%	(770)
Other NHS Trusts	1,831	1,839	8	0%	3,105	3,117	12	0%	12
ISTC & Extended Choice	4,420	4,657	237	5%	7,605	8,131	526	7%	376
IFRs & NCAs	2,593	2,283	(310)	-12%	4,244	3,885	(359)	-8%	(310)
<b>Elective Care</b>	<b>90,523</b>	<b>89,761</b>	<b>(761)</b>	<b>-1%</b>	<b>153,781</b>	<b>152,766</b>	<b>(1,014)</b>	<b>-1%</b>	<b>(664)</b>
<b>Urgent care</b>									
Sheffield Teaching Hospitals NHS FT - Urgent	68,987	71,261	2,274	3%	118,256	122,294	4,038	3%	3,840
Sheffield Children's NHS FT - Urgent	5,770	5,968	198	3%	10,612	11,004	392	4%	(22)
Other NHS Trusts - Urgent	3,042	3,201	158	5%	5,125	5,295	170	3%	(16)
<b>Urgent Care</b>	<b>77,799</b>	<b>80,430</b>	<b>2,630</b>	<b>3%</b>	<b>133,994</b>	<b>138,594</b>	<b>4,600</b>	<b>3%</b>	<b>3,802</b>
<b>Other Acute Care / Ambulance Services eg critical care, cost per case, block</b>									
Sheffield Teaching Hospitals NHS FT - Other	34,957	34,660	(297)	-1%	58,964	58,487	(478)	-1%	(498)
Sheffield Children's NHS FT - Other	936	1,027	91	10%	1,626	1,902	276	17%	216
Other NHS Trusts - other	862	998	137	16%	1,419	1,635	216	15%	228
ISTC & Extended Choice - other	183	122	(62)	-34%	315	273	(42)	-13%	(45)
Ambulance Services	12,103	12,220	117	1%	20,848	21,079	231	1%	325
<b>Other Acute Care</b>	<b>49,041</b>	<b>49,027</b>	<b>(14)</b>	<b>0%</b>	<b>83,172</b>	<b>83,376</b>	<b>204</b>	<b>0%</b>	<b>225</b>
<b>Mental Health &amp; Learning Disabilities</b>									
Sheffield Health and Social Care NHS FT	43,190	43,190	0	0%	74,040	74,040	0	0%	0
Sheffield Children's NHS FT - CAMHS	1,913	1,926	13	1%	3,279	3,302	23	1%	(2)
Local Authority via S256 and S75	817	818	1	0%	2,881	2,881	0	0%	0
IFRs MH + Other MH contracts + Vol Sector MH	1,324	1,136	(188)	-14%	2,258	2,038	(220)	-10%	(184)
<b>Mental Health &amp; Learning Disabilities</b>	<b>47,244</b>	<b>47,069</b>	<b>(175)</b>	<b>0%</b>	<b>82,458</b>	<b>82,261</b>	<b>(197)</b>	<b>0%</b>	<b>(186)</b>
<b>Primary &amp; Community Services (including Urgent Care)</b>									
<b>Elective Care</b>									
Sheffield Teaching Hospitals NHS FT - Community Services Contract	18,998	18,984	(14)	0%	32,327	32,299	(28)	0%	(7)
Sheffield Children's NHS FT - Community Services Contract	2,820	2,820	0	0%	4,835	4,835	0	0%	0
Other Community incl voluntary sector	1,068	1,016	(52)	-5%	1,741	1,691	(50)	-3%	(41)
Locally Commissioned Services	3,876	3,832	(44)	-1%	6,669	6,545	(125)	-2%	12
Local Authority - S256 and S75 arrangements	495	480	(15)	-3%	848	823	(25)	-3%	(25)
Other Commissioning	1,723	1,711	(12)	-1%	5,305	5,184	(122)	-2%	(61)
PC Development Nurses	294	244	(50)	-17%	503	438	(65)	-13%	(36)
<b>Elective Community Care</b>	<b>29,273</b>	<b>29,086</b>	<b>(187)</b>	<b>-1%</b>	<b>52,228</b>	<b>51,814</b>	<b>(414)</b>	<b>-1%</b>	<b>(160)</b>
<b>Urgent Care</b>									
Primary Care Access Centre	1,617	1,617	0	0%	2,771	2,737	(35)	-1%	(31)
111	669	639	(30)	-4%	1,147	1,096	(51)	-4%	(51)
Out of Hours	2,269	2,269	0	0%	3,886	3,886	0	0%	0
<b>Urgent Community Care</b>	<b>4,555</b>	<b>4,525</b>	<b>(30)</b>	<b>-1%</b>	<b>7,805</b>	<b>7,719</b>	<b>(86)</b>	<b>-1%</b>	<b>(82)</b>
<b>Intermediate Care &amp; Reablement</b>									
Sheffield Teaching Hospitals NHS FT - Comm. and Bed based Care	13,852	13,852	0	0%	23,745	23,745	0	0%	0
Local Authority - S256 eg STIT	1,364	1,364	0	0%	2,339	2,339	0	0%	0
Section 75 Community Equipment Pooled Budget	1,013	1,013	0	0%	1,736	1,736	0	0%	0
<b>Intermediate Care</b>	<b>16,229</b>	<b>16,229</b>	<b>0</b>	<b>0%</b>	<b>27,820</b>	<b>27,820</b>	<b>0</b>	<b>0%</b>	<b>0</b>
<b>Long Term Care and End of Life</b>									
Continuing Care	28,397	29,280	883	3%	46,724	48,238	1,513	3%	1,410
Funded Nursing Care	3,230	3,350	120	4%	5,537	5,742	205	4%	181
St Lukes Hospice	1,455	1,464	9	1%	2,495	2,511	16	1%	16
Continuing Healthcare Assessments	943	943	0	0%	1,668	1,668	0	0%	0
Sheffield Teaching Hospitals NHS FT - EOL and LTC Teams	2,208	2,173	(35)	-2%	3,785	3,726	(60)	-2%	(60)
<b>Long Term Care</b>	<b>36,234</b>	<b>37,211</b>	<b>977</b>	<b>3%</b>	<b>60,210</b>	<b>61,884</b>	<b>1,674</b>	<b>3%</b>	<b>1,546</b>
<b>GP Prescribing</b>									
Prescribing	53,263	51,933	(1,331)	-2%	90,664	90,164	(500)	-1%	(500)
Medicines Management Team	677	580	(97)	-14%	1,161	1,042	(119)	-10%	(108)
<b>Prescribing</b>	<b>53,940</b>	<b>52,512</b>	<b>(1,428)</b>	<b>-3%</b>	<b>91,825</b>	<b>91,206</b>	<b>(619)</b>	<b>-1%</b>	<b>(608)</b>
<b>Reserves</b>									
Commissioning Reserves	0	0	0	#DIV/0!	6,048	6,048	(0)	-2%	0
General Contingency Reserve	0	0	0	#DIV/0!	4,310	1,193	(3,117)	-70%	(3,392)
Non Recurrent incl Call to Action	0	0	0	#DIV/0!	3,752	3,752	0	0%	0
Planned Surplus	3,325	0	(3,325)	-100%	5,700	0	(5,700)	-100%	(5,700)
<b>Reserves</b>	<b>3,325</b>	<b>0</b>	<b>(3,325)</b>	<b>-100%</b>	<b>19,811</b>	<b>10,993</b>	<b>(8,818)</b>	<b>-45%</b>	<b>(9,092)</b>
<b>TOTAL EXPENDITURE - PROGRAMME COSTS</b>	<b>408,162</b>	<b>405,850</b>	<b>(2,312)</b>	<b>-1%</b>	<b>713,102</b>	<b>708,433</b>	<b>(4,670)</b>	<b>-1%</b>	<b>(5,217)</b>
<b>(UNDER)/OVER SPEND - Programme Costs</b>	<b>0</b>	<b>(2,312)</b>	<b>(2,312)</b>		<b>0</b>	<b>(4,670)</b>	<b>(4,670)</b>		<b>(5,217)</b>
<b>RUNNING COSTS ALLOWANCE</b>									
Funding net of £1.5m transfer to commissioning budgets	8,151	8,151	0	0%	14,057	14,057	0	0%	0
<b>EXPENDITURE</b>									
Governing Body & Chief Officers	1,653	1,628	(25)	-1%	2,820	2,797	(23)	-1%	(21)
Finance & Contracting	1,008	805	(203)	-20%	1,728	1,664	(65)	-4%	(55)
Operations Management	1,031	781	(250)	-24%	1,780	1,432	(348)	-20%	(317)
Clinical Quality & Clinical Services	991	899	(92)	-9%	1,713	1,600	(112)	-7%	(89)
Premises and Bought In Services	2,090	1,985	(105)	-5%	3,535	3,555	20	1%	11
Collaborative	55	57	1	2%	178	176	(3)	-1%	(12)
Running Cost Reserve	448	0	(448)	-1	802	302	(500)	-1	0
Running Cost Planned Surplus	875	0	(875)	-100%	1,500	0	(1,500)	-100%	(1,500)
<b>TOTAL EXPENDITURE - RUNNING COSTS</b>	<b>8,151</b>	<b>6,155</b>	<b>(1,996)</b>	<b>-24%</b>	<b>14,057</b>	<b>11,526</b>	<b>(2,531)</b>	<b>-18%</b>	<b>(1,984)</b>
<b>(UNDER)/OVER SPEND - Running Costs</b>	<b>0</b>	<b>(1,996)</b>	<b>(1,996)</b>		<b>0</b>	<b>(2,531)</b>	<b>(2,531)</b>		<b>(1,984)</b>
<b>TOTAL (UNDER)/OVER SPEND</b>	<b>0</b>	<b>(4,308)</b>	<b>(4,308)</b>		<b>0</b>	<b>(7,200)</b>	<b>(7,200)</b>		<b>(7,200)</b>

**NHS Sheffield Clinical Commissioning Group**  
**Finance Report 2014/15 - Financial Position for Period Ending 31 October 2014**

**Main Provider Contracts**

	Year to Date: October				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 - STH	74,088	74,179	91	0.1%	125,967	125,864	(103)	-0.1%
Urgent Care - STH	68,987	71,261	2,274	3.3%	118,256	122,294	4,038	3.4%
Community Care - STH	32,910	32,896	(14)	0.0%	56,175	56,147	(28)	0.0%
Other Acute - STH	19,145	18,411	(734)	-3.8%	33,062	31,836	(1,226)	-3.7%
High Cost Drugs - STH	8,586	8,586	0	0.0%	14,719	14,719	0	0.0%
Maternity Services	7,507	7,944	437	5.8%	12,869	13,617	748	5.8%
Primary Care - Out of Hours	2,230	2,230	0	0.0%	3,824	3,824	0	0.0%
End of Life Care	1,849	1,815	(35)	-1.9%	3,170	3,111	(60)	-1.9%
Other - STH	319	319	0	0.0%	547	547	0	0.0%
<i>Sub Total</i>	<b>215,622</b>	<b>217,641</b>	<b>2,019</b>	<b>0.9%</b>	<b>368,590</b>	<b>371,960</b>	<b>3,370</b>	<b>0.9%</b>
<b>Sheffield Children's NHS FT</b>								
Planned Care - SCH	7,591	6,803	(788)	-10.4%	12,860	11,769	(1,091)	-8.5%
Urgent Care - SCH	5,770	5,968	198	3.4%	10,612	11,004	392	3.7%
Community Care - SCH	2,611	2,611	0	0.0%	4,477	4,477	0	0.0%
Mental Health Services - SCH	1,913	1,926	13	0.7%	3,279	3,302	23	0.7%
Other Acute - SCH	886	869	(17)	-1.9%	1,327	1,417	90	6.8%
High Cost Drugs - SCH	348	456	108	31.0%	597	783	186	31.2%
Other (incl. Safeguarding)	209	209	0	0.0%	358	358	0	0.0%
<i>Sub Total</i>	<b>19,328</b>	<b>18,842</b>	<b>(486)</b>	<b>-2.5%</b>	<b>33,511</b>	<b>33,111</b>	<b>(400)</b>	<b>-1.2%</b>
<b>Sheffield Health and Social Care NHS FT</b>								
Mental Health Services - SHSC	40,875	40,875	(0)	0.0%	70,371	70,371	0	0.0%
Learning Disabilities	2,315	2,315	0	0.0%	3,969	3,969	0	0.0%
Community Equipment Service	1,013	1,013	0	0.0%	1,936	1,936	0	0.0%
<i>Sub Total</i>	<b>44,202</b>	<b>44,202</b>	<b>0</b>	<b>0.0%</b>	<b>76,276</b>	<b>76,276</b>	<b>0</b>	<b>0.0%</b>
	<b>279,152</b>	<b>280,686</b>	<b>1,533</b>	<b>0.5%</b>	<b>478,377</b>	<b>481,347</b>	<b>2,970</b>	<b>0.6%</b>

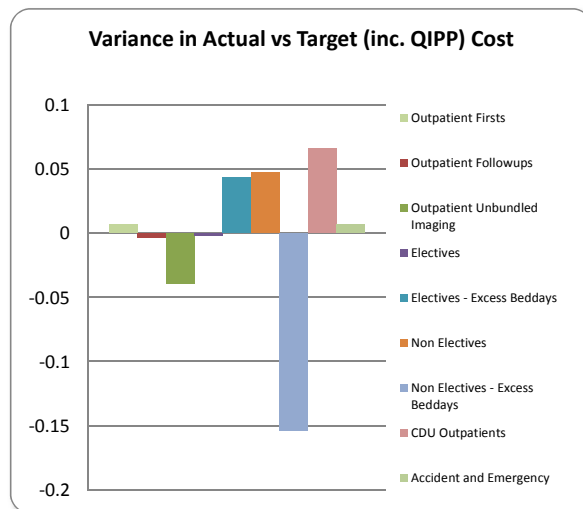
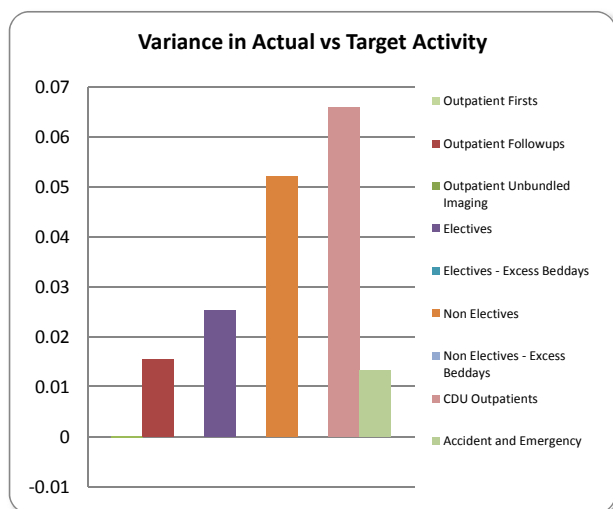
## Sheffield CCG Commissioned Activity and Costs - October 2014

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

### Sheffield Teaching Hospitals NHS FT



Speciality Group	Year to Date Activity Plan	Year to Date Actual Activity	Variance	
			Activity	%
Outpatient Firsts	77,079	78,323	1,244	1.6%
Outpatient Followups	192,920	196,130	3,210	1.7%
Outpatient Unbundled Imaging				
Electives	39,107	39,990	883	2.3%
Electives - Excess Beddays				
CQUINS on Planned care				
RTT System Resilience funding				
Non Electives	29,866	31,799	1,933	6.5%
Non Electives - Excess Beddays				
CDU Outpatients	15,319	16,059	740	4.8%
Accident and Emergency	78,522	79,908	1,386	1.8%
CQUINS on Urgent Care				
<b>Total</b>	<b>432,813</b>	<b>442,209</b>	<b>9,396</b>	<b>2.2%</b>

Year to Date Budget	Actual Expenditure	Variance	
		£'000s	%
11,607	11,796	189	1.6%
17,286	17,329	43	0.2%
2,409	2,344	-65	-2.7%
37,586	37,901	315	0.8%
488	459	-29	-5.9%
1,734	1,746	11	0.7%
373	-	373	-100.0%
53,560	56,400	2,840	5.3%
4,887	4,197	-690	-14.1%
842	883	41	4.9%
7,927	8,024	97	1.2%
341	328	-14	-4.0%
<b>139,041</b>	<b>141,406</b>	<b>2,366</b>	<b>1.7%</b>