

**Finance Report**

**Governing Body meeting**

**D**

**6 November 2014**

<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>Whilst Governing Body members are not requested to approve any budget changes this month, members are asked to note the deployment of previously identified specific reserves to relevant contract or other budget lines in the report, as set out in section 4.</p>	
<b>Are there any Resource Implications (including Financial, Staffing etc)?</b>	
None.	
<b>Audit Requirement</b>	
<p><b><u>CCG Objectives</u></b></p> <p><i>Which of the CCG's objectives does this paper support?</i> 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.</p>	
<p><b><u>Equality impact assessment</u></b></p> <p><i>Have you carried out an Equality Impact Assessment and is it attached?</i> No. <i>If not, why not?</i> There are no specific issues associated with this report.</p>	
<p><b><u>PPE Activity</u></b></p> <p><i>How does your paper support involving patients, carers and the public?</i> Not Applicable.</p>	
<b>Recommendations</b>	
<p>The Governing Body is asked to consider the risks and challenges to delivery of the financial plan based on month 6 results and to note the allocation of specific reserves as set out in section 4.</p>	

## Finance Report

### Governing Body meeting

6 November 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	(£2.7m) Under spend	(£5.2m) 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 in year as/when pressures arise.</p>
Remain within Running Cost Allowance (RCA) of £14m.	(£1.2m) Under spend	(£2.0m) 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 M6 the forecast under spend on RCA is £0.5m 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)	£0.3m closing balance	Breakeven	The £0.3m closing bank balance at the end of the month equates to 0.5% of the cash drawn down for September.
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 6 is detailed in **Appendices A to D**. In summary the CCG is reporting a surplus of £3.9m 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. However, as discussed below, we will need to manage a range of risks and challenges. The finance team's risk assessment of the reported position at month 6 suggests a reduction in the downside risk to a £0.5m pressure and with the upside risk (i.e. allowing for full release of reserves) increasing to circa £4m. There are 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 30 September 2014

	Annual Budget £'000s	Year to Date Variance £'000s	Forecast Variance £'000s	Forecast Variance %
Acute Hospital Care	371,707	1,172	3,364	0.9%
Mental Health & Learning Disabilities	81,435	(145)	(186)	-0.2%
Primary & Community Services (Incl. CHC)	237,026	(824)	697	0.3%
Reserves	19,381	(2,850)	(9,091)	-46.9%
<b>Programme Costs</b>	<b>709,549</b>	<b>(2,647)</b>	<b>(5,217)</b>	<b>-0.7%</b>
Running Costs	14,057	(1,226)	(1,984)	-14.1%
<b>Total Budget 2014/15</b>	<b>723,606</b>	<b>(3,873)</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 and elective care and continuing healthcare. The over spend in these areas is principally being offset through release of reserves and small under spends against Running Costs plan and GP Prescribing.

#### 2.1.1 Acute Hospital Activity:

For **Sheffield Teaching Hospitals** (STH) in total we are reporting a 0.7% or £1.37m overspend at month 6. Contract monitoring information continues to indicate that both elective and non-elective activity will be above plan by the end of the year, which in conjunction with other elements of the contract suggests a £3.3m or 0.9% overspend by year end. This is a deterioration of £0.8m compared to the forecast variance reported at month 5. This takes into account the CCG's current assessment of "refunds" due to contractual penalties applying and that any exceptional winter pressures and RTT issues not funded through the additional allocation will be met from the CCG's contingency reserves.

To the end of September, activity associated with elective inpatient care is 2.1% or 695 spells over plan. However, this translates to a financial variance of £56k (0.2%) overspend against plan, which continues to illustrate an evident change in the expected case mix

within elective care. The overall number of patients on the elective waiting list at STH has decreased from 19,313 in August to 17,920 at the end of September.

In terms of urgent care, the cost of non-elective admissions is £2.48m (5.4%) above plan. From an activity perspective non-elective admissions are 5.9% above plan (1,494 spells) which is a considerable deterioration from the 4.2% spend above plan at month 5. However, expenditure on excess bed days continues to be below the budget (£0.5m or 15%). 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 6 for the **Sheffield Children's** contract shows an under spend of £459k. Elective activity continues to be significantly lower than plan, although the rate of under-performance has started to slow for admitted patients. Given the pressure to meet waiting list targets (the trust again failed the overall 18 week targets in September), this level of underperformance is unlikely to continue. Other areas of activity are over-target at the end of September, including non-elective admissions and spend on high cost drugs (in particular parenteral nutrition). Overall, an underspend of £578k is forecast.

2.1.2 The increase overspend on **Other NHS Trusts** is mainly due to the performance on A&E and Non Electives at Rotherham NHS FT where the activity for August was 20% above the plan.

2.1.3 The reduction in the forecast expenditure on **Non Contracted Activity (NCAs)** and the resulting underspend of £297k is a result of detailed analysis of the previous years' expenditure and the month the activity took place compared to when invoices were raised. The analysis suggests that we have received the vast majority of invoices for the period April to July and the position for those months should remain reasonably fixed. August and September in particular are less certain but given the underperformance on the first 4 months the assumption now is that the underperformance will continue for the rest of the year.

2.1.4 **Continuing Health Care/Funded Nursing Care (CHC/FNC)**: There has been an increase in the CHC forecast over spend to £1.4m which similar to the forecast earlier in the year, reflecting the volatility in numbers of people becoming eligible for CHC during the year.

2.1.4 The **Prescribing** position is a year to date underspend of £1.3m and a forecast under spend of £0.5m based on actual expenditure to 31 August 2014. The main reason for this is the change in Category M prices from October. There has recently been a national agreement on a community pharmacy funding settlement which will lead to an increase in the average item cost of around 12p from October. Based on the average monthly items for Sheffield this additional expenditure could be between of £750k to £1m in 2014/15. The CCG has been able to absorb this cost pressure in part because at the planning stage there was an anticipated 4% increase in the number of prescriptions issued but the actual increase to date has been in the region of 2% and we have assumed this will be maintained for the rest of the year.

#### 2.1.5 **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 (YTD) £'000	Net Savings Plan (YTD) £'000	Net Savings Actual (YTD) £'000	Net Variance (YTD) £'000
Reducing Variations in Elective Care	(1,258)	(384)	(422)	(38)
Urgent Care	(2,742)	(1,220)	(678)	542
Effective Use of Medicines	(500)	(134)	(232)	(98)
Continuing Health Care & End of Life Care	(500)	(250)	(250)	0
<b>Total</b>	<b>(5,000)</b>	<b>(1,988)</b>	<b>(1,582)</b>	<b>406</b>

The year to date net savings achieved are £1.5m against a plan of £1.9m resulting in an adverse variance of £406k. The level of planned urgent care savings (£1,220k) was split between a reduction in excess bed days and in non-elective admissions. At month 6 the level of excess bed days has reduced 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.

#### 2.1.6 2.5% Non-Recurrent Reserve

At month 6 we have deployed £12.1m of the £17.3m into relevant commissioning contracts. The £2.7m budget for CHC retrospective claims as required by NHS England has now been released. In respect of the balance of c£5.2m this has been assigned for specific issues but is largely being held back in reserves at this stage of the year as part of managing financial risk.

#### 2.1.7 General Contingency Reserve

Given the forecast pressures in relation to Sheffield Teaching Hospitals acute activity and CHC spend, £3.4m (72%) of the £4.7m contingency reserve is currently shown as being required to offset these potential overspends. The balance of the contingency reserve remains available to cover off any additional pressures which might appear in the second half of the year. This balance is taken into account in the overall assessment of risks outlined in 2.0 Overview section above.

#### 2.1.8 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	5,758	(257)	(482)	-8.4%
Non Pay	7,103	(216)	33	0.5%
Income	(1,138)	(3)	(35)	3.1%
Running Costs Reserve	834	0	0	0
Running Costs Planned Surplus	1,500	(750)	(1,500)	-100.0%
<b>Running Cost Budget</b>	<b>14,057</b>	<b>(1,226)</b>	<b>(1,984)</b>	<b>-14.1%</b>

### 3. Delivery of Cash Position

The CCG has been notified by NHS England of a maximum cash drawdown limit of £711.4m for 2014/15. 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. There will be an opportunity to change this limit following the two annual cash forecast exercises in November 2014 and January 2015. The CCG is forecasting to remain within the notified limit.

Recent guidance suggests CCG should aim to hold no more than 1.25% of their cash drawdown at the end of each month. For Sheffield this equates to a closing bank balance of c£0.6m. The total cash used to the end of September was £306.7m and the closing bank balance at the end of the month was £0.3m which is within the indicative target.

### 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 changes to planned budget allocations at month 6 but we have moved certain funding out of specific reserves into contract or other spend lines within the financial report as follows:

Following NHS England instructions we are now showing the CCG's current contribution of £2.7m to the national CHC retrospective claims risk pool within CHC spend.

In relation to the allocation for Urgent Care System Resilience as NHS England has recently confirmed support for the proposals put forward by the Sheffield Systems Resilience Group, funding has been allocated as follows at month 6, leaving a small balance in reserve pending further discussions:

	£'000
Sheffield Teaching Hospitals NHSFT	1,686
Sheffield Health & Social Care NHSFT	500
Sheffield Children's NHSFT	299
Sheffield City Council	157
Primary Care providers	525
Voluntary Organisations	<u>130</u>
Total	<u>3,297</u>

At the time of writing this report we are still awaiting confirmation on a second tranche of systems resilience funding and an update will be provided next month.

### 5. Recommendations

The Governing Body is asked to consider the risks and challenges to delivery of the financial plan based on month 6 results and to note the allocation of specific reserves as set out in section 4.

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

On behalf of: Julia Newton, Director of Finance  
October 2014

NHS Sheffield Clinical Commissioning Group  
Finance Report 2014/15 - Financial Position for Period Ending 30 September 2014

	Year to Date: September				Year End Forecast Out-turn				Forecast Variance @ Month 5 £'000s
	Budget	Expenditure	Variance		Budget	Forecast	Variance		
	£'000s	£'000s	Over (+)/ Under(-) £'000s	%	£'000s	£'000s	Over (+)/ Under(-) £'000s	%	
<b>PROGRAMME COSTS</b>									
Revenue Resource Limit	346,671	346,671	0	0%	709,549	709,549	0	0%	0
<b>EXPENDITURE</b>									
Acute Hospital Care									
Elective	76,215	75,676	(539)	-1%	152,781	152,117	(664)	0%	(340)
Urgent care	66,373	68,436	2,062	3%	134,009	137,812	3,802	3%	3,533
Other Acute Care / Ambulance Services	41,681	41,329	(351)	-1%	84,917	85,142	225	0%	(97)
	<b>184,269</b>	<b>185,441</b>	<b>1,172</b>		<b>371,707</b>	<b>375,071</b>	<b>3,364</b>	<b>1%</b>	<b>3,096</b>
Mental Health & Learning Disabilities									
Mental Health & Learning Disabilities	40,473	40,328	(145)	0%	81,435	81,249	(186)	0%	(121)
Primary & Community Services									
Elective Community Care	25,599	25,430	(169)	-1%	51,856	51,697	(160)	0%	(1)
Urgent Community Care	3,893	3,868	(26)	-1%	7,793	7,711	(82)	-1%	(66)
Intermediate Care & Reablement	12,606	12,606	0	0%	25,413	25,413	0	0%	0
Long Term Care and End of Life	31,374	32,148	773	2%	60,140	61,686	1,546	3%	1,115
Prescribing	45,606	44,203	(1,402)	-3%	91,825	91,217	(608)	-1%	(596)
	<b>119,078</b>	<b>118,254</b>	<b>(824)</b>	<b>-1%</b>	<b>237,026</b>	<b>237,723</b>	<b>697</b>	<b>0%</b>	<b>453</b>
Reserves									
Reserves	2,850	0	(2,850)	-100%	19,381	10,289	(9,092)	-47%	(8,748)
<b>TOTAL EXPENDITURE - PROGRAMME COSTS</b>	<b>346,671</b>	<b>344,024</b>	<b>(2,647)</b>	<b>-1%</b>	<b>709,549</b>	<b>704,333</b>	<b>(5,217)</b>	<b>-1%</b>	<b>(5,321)</b>
<b>(UNDER)/OVER SPEND - Programme Costs</b>	<b>0</b>	<b>(2,647)</b>	<b>(2,647)</b>		<b>0</b>	<b>(5,217)</b>	<b>(5,217)</b>		<b>(5,321)</b>
<b>RUNNING COSTS ALLOWANCE</b>									
Running Cost Funding	6,972	6,972	0	0%	14,057	14,057	0	0%	0
Total Running Cost Expenditure	6,972	5,746	(1,226)	-18%	14,057	12,073	(1,984)	-14%	(1,879)
<b>(UNDER)/OVER SPEND - Running Costs</b>	<b>0</b>	<b>(1,226)</b>	<b>(1,226)</b>		<b>0</b>	<b>(1,984)</b>	<b>(1,984)</b>		<b>(1,879)</b>
<b>TOTAL</b>									
Revenue Resource Limit	353,643	353,643	0	0%	723,606	723,606	0	0%	0
Expenditure	353,643	349,770	(3,873)	-1%	723,606	716,406	(7,200)	-1%	(7,200)
<b>TOTAL</b>	<b>0</b>	<b>(3,873)</b>	<b>(3,873)</b>		<b>0</b>	<b>(7,200)</b>	<b>(7,200)</b>		<b>(7,200)</b>
<b>RESOURCE LIMIT ALLOCATIONS</b>									
	Revenue				Maximum Cash Drawdown				
	Confirmed	Anticipated	Total		Confirmed	Anticipated	Total		
	£'000s	£'000s	£'000s		£'000s	£'000s	£'000s		
Programme									
Confirmed limit at month 5	705,843		705,843		711,454	tbc	711,454		
Systems resilience funding	3,774		3,774						
Charge exempt overseas visitors & non-rechargeable services	(68)		(68)						
Month 6 Programme Costs Resource Limit	709,549	0	709,549						
Running Costs									
Month 6 Running Cost Resource Limit	14,057	0	14,057				0		
<b>Expected year end limits</b>	<b>723,606</b>	<b>0</b>	<b>723,606</b>		<b>711,454</b>	<b>0</b>	<b>711,454</b>		

NHS Sheffield Clinical Commissioning Group  
Finance Report 2014/15 - Financial Position for Period Ending 30 September 2014

	Year to Date: September				Year End Forecast Out-turn				Forecast Variance @ Month 5
	Budget	Expenditure	Variance	Over (+)/ Under(-)	Budget	Forecast	Variance	Over (+)/ Under(-)	
	£'000s	£'000s	£'000s		£'000s	£'000s	£'000s		
<b>PROGRAMME COSTS</b>									
Revenue Resource Limit	346,671	346,671	0	0%	709,549	709,549	0	0%	0
<b>EXPENDITURE</b>									
<b>Acute Hospital Care</b>									
<b>Elective</b>									
Sheffield Teaching Hospitals NHS FT	62,318	62,332	14	0%	124,967	124,995	28	0%	(129)
Sheffield Children's NHS FT	6,430	5,932	(498)	-8%	12,860	12,090	(770)	-6%	(700)
Other NHS Trusts	1,546	1,590	44	3%	3,105	3,117	12	0%	14
ISTC & Extended Choice	3,723	3,865	142	4%	7,605	7,981	376	5%	505
IFRs & NCAs	2,198	1,957	(241)	-11%	4,244	3,934	(310)	-7%	(311)
<b>Elective Care</b>	<b>76,215</b>	<b>75,676</b>	<b>(539)</b>	<b>-1%</b>	<b>152,781</b>	<b>152,117</b>	<b>(664)</b>	<b>0%</b>	<b>(340)</b>
<b>Urgent care</b>									
Sheffield Teaching Hospitals NHS FT - Urgent	58,879	60,851	1,972	3%	118,256	122,096	3,840	3%	3,403
Sheffield Children's NHS FT - Urgent	4,879	4,911	32	1%	10,612	10,590	(22)	0%	175
Other NHS Trusts - Urgent	2,616	2,674	58	2%	5,141	5,125	(16)	0%	(45)
<b>Urgent Care</b>	<b>66,373</b>	<b>68,436</b>	<b>2,062</b>	<b>3%</b>	<b>134,009</b>	<b>137,812</b>	<b>3,802</b>	<b>3%</b>	<b>3,533</b>
<b>Other Acute Care / Ambulance Services eg critical care, cost per case, block</b>									
Sheffield Teaching Hospitals NHS FT - Other	29,614	29,022	(591)	-2%	60,527	60,028	(498)	-1%	(735)
Sheffield Children's NHS FT - Other	798	806	8	1%	1,924	2,140	216	11%	200
Other NHS Trusts - other	739	877	138	19%	1,403	1,631	228	16%	143
ISTC & Extended Choice - other	156	90	(67)	-43%	315	269	(45)	-14%	(42)
Ambulance Services	10,374	10,535	161	2%	20,748	21,073	325	2%	338
<b>Other Acute Care</b>	<b>41,681</b>	<b>41,329</b>	<b>(351)</b>	<b>-1%</b>	<b>84,917</b>	<b>85,142</b>	<b>225</b>	<b>0%</b>	<b>(97)</b>
<b>Mental Health &amp; Learning Disabilities</b>									
Sheffield Health and Social Care NHS FT	37,001	37,001	(0)	0%	74,340	74,340	0	0%	0
Sheffield Children's NHS FT - CAMHS	1,640	1,639	(1)	0%	3,279	3,277	(2)	0%	(5)
Local Authority via S256 and S75	700	701	1	0%	1,558	1,558	0	0%	0
IFRs MH + Other MH contracts + Vol Sector MH	1,132	987	(144)	-13%	2,258	2,074	(184)	-8%	(116)
<b>Mental Health &amp; Learning Disabilities</b>	<b>40,473</b>	<b>40,328</b>	<b>(145)</b>	<b>0%</b>	<b>81,435</b>	<b>81,249</b>	<b>(186)</b>	<b>0%</b>	<b>(121)</b>
<b>Primary &amp; Community Services (including Urgent Care)</b>									
<b>Elective Care</b>									
Sheffield Teaching Hospitals NHS FT - Community Services Contract	17,388	17,388	0	0%	35,070	35,063	(7)	0%	9
Sheffield Children's NHS FT - Community Services Contract	2,417	2,417	0	0%	4,835	4,835	0	0%	0
Other Community incl voluntary sector	930	886	(44)	-5%	1,741	1,699	(41)	-2%	(14)
Locally Commissioned Services	3,322	3,340	18	1%	6,644	6,656	12	0%	47
Local Authority - S256 and S75 arrangements	424	411	(12)	-3%	848	823	(25)	-3%	(25)
Other Commissioning	866	776	(89)	-10%	2,215	2,154	(61)	-3%	(14)
PC Development Nurses	252	210	(42)	-17%	503	467	(36)	-7%	(4)
<b>Elective Community Care</b>	<b>25,599</b>	<b>25,430</b>	<b>(169)</b>	<b>-1%</b>	<b>51,856</b>	<b>51,697</b>	<b>(160)</b>	<b>0%</b>	<b>(1)</b>
<b>Urgent Care</b>									
Primary Care Access Centre	1,386	1,386	0	0%	2,771	2,741	(30)	-1%	(15)
111	574	548	(26)	-4%	1,147	1,096	(51)	-4%	(51)
Out of Hours	1,934	1,934	0	0%	3,874	3,874	0	0%	0
<b>Urgent Community Care</b>	<b>3,893</b>	<b>3,868</b>	<b>(26)</b>	<b>-1%</b>	<b>7,793</b>	<b>7,711</b>	<b>(82)</b>	<b>-1%</b>	<b>(66)</b>
<b>Intermediate Care &amp; Reablement</b>									
Sheffield Teaching Hospitals NHS FT - Comm. and Bed based Care	10,569	10,569	0	0%	21,138	21,138	0	0%	0
Local Authority - S256 eg STIT	1,169	1,169	0	0%	2,339	2,339	0	0%	0
Section 75 Community Equipment Pooled Budget	868	868	0	0%	1,936	1,936	0	0%	0
<b>Intermediate Care</b>	<b>12,606</b>	<b>12,606</b>	<b>0</b>	<b>0%</b>	<b>25,413</b>	<b>25,413</b>	<b>0</b>	<b>0%</b>	<b>0</b>
<b>Long Term Care and End of Life</b>									
Continuing Care	24,720	25,425	705	3%	46,754	48,163	1,410	3%	995
Funded Nursing Care	2,769	2,859	90	3%	5,537	5,718	181	3%	152
St Lukes Hospice	1,247	1,255	8	1%	2,585	2,601	16	1%	16
Continuing Healthcare Assessments	746	746	0	0%	1,479	1,479	0	0%	0
Sheffield Teaching Hospitals NHS FT - EOL and LTC Teams	1,893	1,863	(30)	-2%	3,785	3,726	(60)	-2%	(47)
<b>Long Term Care</b>	<b>31,374</b>	<b>32,148</b>	<b>773</b>	<b>2%</b>	<b>60,140</b>	<b>61,686</b>	<b>1,546</b>	<b>3%</b>	<b>1,115</b>
<b>GP Prescribing</b>									
Prescribing	45,025	43,725	(1,300)	-3%	90,664	90,164	(500)	-1%	(523)
Medicines Management Team	580	478	(102)	-18%	1,161	1,053	(108)	-9%	(72)
<b>Prescribing</b>	<b>45,606</b>	<b>44,203</b>	<b>(1,402)</b>	<b>-3%</b>	<b>91,825</b>	<b>91,217</b>	<b>(608)</b>	<b>-1%</b>	<b>(596)</b>
<b>Reserves</b>									
Commissioning Reserves	0	0	0	0%	3,726	3,726	0	0%	0
General Contingency Reserve	0	0	0	0%	4,713	1,321	(3,392)	-72%	(3,048)
Non Recurrent incl Call to Action	0	0	0	0%	5,242	5,242	0	0%	0
Planned Surplus	2,850	0	(2,850)	-100%	5,700	0	(5,700)	-100%	(5,700)
<b>Reserves</b>	<b>2,850</b>	<b>0</b>	<b>(2,850)</b>	<b>-100%</b>	<b>19,381</b>	<b>10,289</b>	<b>(9,092)</b>	<b>-47%</b>	<b>(8,748)</b>
<b>TOTAL EXPENDITURE - PROGRAMME COSTS</b>	<b>346,671</b>	<b>344,024</b>	<b>(2,647)</b>	<b>-1%</b>	<b>709,549</b>	<b>704,333</b>	<b>(5,217)</b>	<b>-1%</b>	<b>(5,321)</b>
<b>(UNDER)/OVER SPEND - Programme Costs</b>	<b>0</b>	<b>(2,647)</b>	<b>(2,647)</b>		<b>0</b>	<b>(5,217)</b>	<b>(5,217)</b>		<b>(5,321)</b>
<b>RUNNING COSTS ALLOWANCE</b>									
Funding net of £1.5m transfer to commissioning budgets	6,972	6,972	0	0%	14,057	14,057	0	0%	0
<b>EXPENDITURE</b>									
Governing Body & Chief Officers	1,422	1,408	(14)	-1%	2,815	2,794	(21)	-1%	(31)
Finance & Contracting	864	688	(176)	-20%	1,728	1,674	(55)	-3%	(55)
Operations Management	876	735	(141)	-16%	1,764	1,447	(317)	-18%	(223)
Clinical Quality & Clinical Services	848	811	(37)	-4%	1,707	1,618	(89)	-5%	(82)
Premises and Bought In Services	1,775	1,703	(72)	-4%	3,535	3,546	11	0%	10
Collaborative	67	31	(36)	-54%	172	160	(12)	-7%	2
Running Cost Reserve	370	370	0	0%	834	834	0	0%	0
Running Cost Planned Surplus	750	0	(750)	-100%	1,500	0	(1,500)	-100%	(1,500)
<b>TOTAL EXPENDITURE - RUNNING COSTS</b>	<b>6,972</b>	<b>5,746</b>	<b>(1,226)</b>	<b>-18%</b>	<b>14,057</b>	<b>12,073</b>	<b>(1,984)</b>	<b>-14%</b>	<b>(1,879)</b>
<b>(UNDER)/OVER SPEND - Running Costs</b>	<b>0</b>	<b>(1,226)</b>	<b>(1,226)</b>		<b>0</b>	<b>(1,984)</b>	<b>(1,984)</b>		<b>(1,879)</b>
<b>TOTAL (UNDER)/OVER SPEND</b>	<b>0</b>	<b>(3,873)</b>	<b>(3,873)</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 30 September 2014**

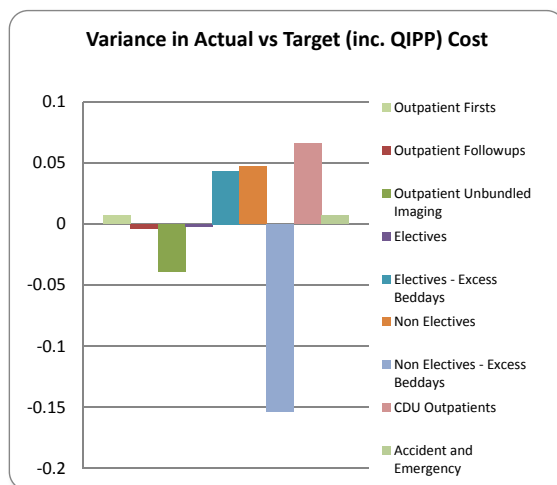
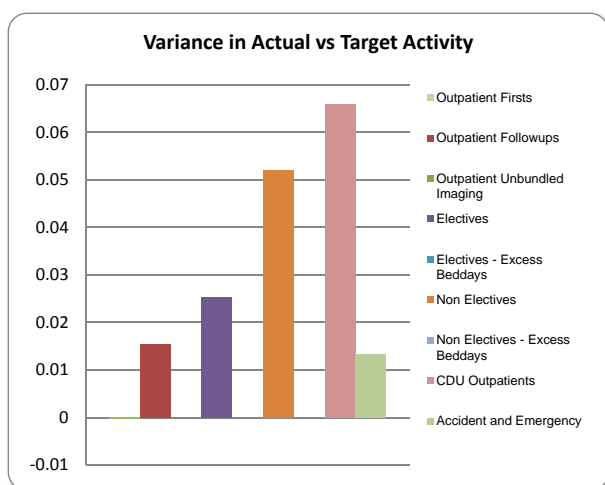
**Main Provider Contracts**

	Year to Date: September				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	62,318	62,332	14	0.0%	124,967	124,995	28	0.0%
Urgent Care - STH	58,879	60,851	1,972	3.3%	118,256	122,096	3,840	3.2%
Community Care - STH	28,009	28,009	0	0.0%	56,311	56,304	(7)	0.0%
Other Acute - STH	15,820	14,895	(924)	-5.8%	32,938	31,774	(1,164)	-3.5%
High Cost Drugs - STH	7,360	7,360	0	0.0%	14,719	14,719	0	0.0%
Maternity Services	6,435	6,768	333	5.2%	12,869	13,535	666	5.2%
Primary Care - Out of Hours	1,906	1,906	0	0.0%	3,812	3,812	0	0.0%
End of Life Care	1,585	1,555	(30)	-1.9%	3,170	3,111	(60)	-1.9%
Other - STH	274	274	0	0.0%	547	547	0	0.0%
<i>Sub Total</i>	<b>182,584</b>	<b>183,949</b>	<b>1,365</b>	<b>0.7%</b>	<b>367,590</b>	<b>370,893</b>	<b>3,303</b>	<b>0.9%</b>
<b>Sheffield Children's NHS FT</b>								
Planned Care - SCH	6,430	5,932	(498)	-7.7%	12,860	12,090	(770)	-6.0%
Urgent Care - SCH	4,879	4,911	32	0.7%	10,612	10,590	(22)	-0.2%
Community Care - SCH	2,238	2,238	0	0.0%	4,477	4,477	0	0.0%
Mental Health Services - SCH	1,640	1,639	(1)	-0.1%	3,279	3,277	(2)	-0.1%
Other Acute - SCH	499	423	(76)	-15.2%	1,327	1,383	56	4.2%
High Cost Drugs - SCH	299	383	84	28.1%	597	757	160	26.8%
Other (incl. Safeguarding)	179	179	0	0.0%	358	358	0	0.0%
<i>Sub Total</i>	<b>16,164</b>	<b>15,705</b>	<b>(459)</b>	<b>-2.8%</b>	<b>33,511</b>	<b>32,933</b>	<b>(578)</b>	<b>-1.7%</b>
<b>Sheffield Health and Social Care NHS FT</b>								
Mental Health Services - SHSC	35,017	35,016	(0)	0.0%	70,371	70,371	0	0.0%
Learning Disabilities	1,984	1,984	0	0.0%	3,969	3,969	0	0.0%
Community Equipment Service	868	868	0	0.0%	1,936	1,936	0	0.0%
<i>Sub Total</i>	<b>37,869</b>	<b>37,869</b>	<b>(0)</b>	<b>0.0%</b>	<b>76,276</b>	<b>76,276</b>	<b>0</b>	<b>0.0%</b>
	<b>236,616</b>	<b>237,522</b>	<b>905</b>	<b>0.4%</b>	<b>477,377</b>	<b>480,102</b>	<b>2,725</b>	<b>0.6%</b>

## Sheffield CCG Commissioned Activity and Costs - September 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	65,101	66,190	1,089	1.7%
Outpatient Followups	163,122	165,942	2,820	1.7%
Outpatient Unbundled Imaging				
Electives	33,030	33,725	695	2.1%
Electives - Excess Beddays				
Non Electives	25,482	26,976	1,494	5.9%
Non Electives - Excess Beddays				
CDU Outpatients	12,938	13,692	754	5.8%
Accident and Emergency	67,147	68,292	1,145	1.7%
<b>Total</b>	<b>366,821</b>	<b>374,817</b>	<b>7,996</b>	<b>2.2%</b>

Year to Date Budget	Actual Expenditure	Variance	
		£'000s	%
£'000s	£'000s	£'000s	%
9,803	9,781	- 22	-0.2%
14,618	14,635	17	0.1%
2,036	1,977	- 59	-2.9%
31,745	31,801	56	0.2%
417	440	22	5.4%
45,699	48,173	2,475	5.4%
4,179	3,538	- 642	-15.4%
712	753	41	5.8%
6,779	6,829	50	0.7%
<b>115,987</b>	<b>117,926</b>	<b>1,938</b>	<b>1.7%</b>