

## Finance Report

Governing Body meeting

C

2 October 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. The paper is not requesting any specific decisions this month. There are no budget transfers over £2m for Governing Body to approve this month.</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><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.</p>	
<b><u>Equality impact assessment</u></b>	
<p><b><i>Have you carried out an Equality Impact Assessment and is it attached?</i></b> No.</p> <p><b><i>If not, why not?</i></b> There are no specific issues associated with this report.</p>	
<b><u>PPE Activity</u></b>	
<p><b><i>How does your paper support involving patients, carers and the public?</i></b>          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 5 results.</p>	

## Finance Report

### Governing Body meeting

2 October 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	(£3.5m) Under spend	(£7.2m) 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>At this stage of the year 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.	(£1.0m) Under spend	(£1.9m) 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 M5 the forecast under spend on RCA is £0.4m 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)	£0.4m closing balance	Breakeven	NHS England has yet to confirm maximum draw down for 2014/15.
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		<p>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.</p>

**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

### Overview

The financial position at month 5 is detailed in **Appendices A to D**. In summary we are reporting a surplus of £3.5m year-to-date (YTD) which is very 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 5 suggests a reduction in the downside risk from around £3m to around £1.5m, with the upside risk (ie allowing the release of reserves) remaining at circa £3m. 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 31 August 2014

	Annual Budget £'000s	Year to Date Variance £'000s	Forecast Variance £'000s	Forecast Variance %
Acute Hospital Care	369,546	551	3,096	0.8%
Mental Health & Learning Disabilities	81,151	(199)	(121)	-0.1%
Primary & Community Services (Incl. CHC)	233,046	(430)	452	0.2%
Reserves	22,100	(2,375)	(8,748)	-33.7%
<b>Programme Costs</b>	<b>705,843</b>	<b>(2,453)</b>	<b>(5,320)</b>	<b>-0.8%</b>
Running Costs	14,057	(998)	(1,879)	-13.4%
<b>Total Budget 2014/15</b>	<b>719,900</b>	<b>(3,451)</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 0.4% or £599k overspend at month 5.

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 continues to suggest a £2.5m or 0.7% overspend by year end. 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 will be met from the CCG's contingency reserves.

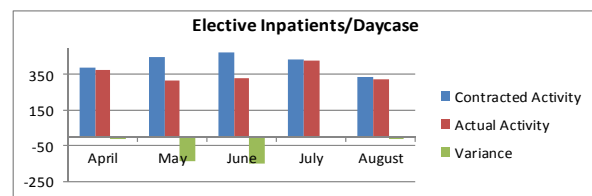
Activity associated with elective inpatient care is 2.5% or 691 spells over plan, but financially there is a reported -0.2% or £45k underspend against plan, suggesting a change in the expected case mix within elective care. The overall number of patients on

the elective waiting list at STH has decreased from 20,467 in July to 19,313 at the end of August.

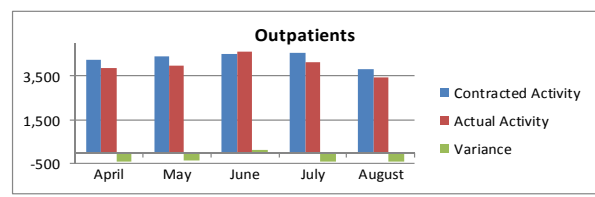
In terms of urgent care, the cost of non-elective admissions is £1.8m (4.7%) above plan (having reduced budgets for urgent care QIPP of £1.3m year to date). From an activity perspective non-elective admissions are 5.2% above plan (1,110 spells). However, the position in relation to excess bed days is more positive with actual costs being 15% (£537k) lower than plan. Proposals for reducing un-necessary admissions and length of stay as agreed through system resilience are not yet reflected in the financial information in the attached appendices.

Monitoring at month 5 for the **Sheffield Children's** contract shows an under spend of £446k. Elective activity continues to be significantly lower than plan, although the rate of under-performance has started to slow, for admitted patients. The table and charts below show the monthly activity information compared to expected levels.

Elective Inpatients/Daycase	Contracted		
	Activity	Actual Activity	Variance
April	390	376	-14
May	451	314	-137
June	477	327	-150
July	437	431	-6
August	337	325	-12
<b>Grand Total</b>	<b>2,092</b>	<b>1,773</b>	<b>-319</b>



Outpatients	Contracted		
	Activity	Actual Activity	Variance
April	4,248	3,833	-415
May	4,382	3,990	-392
June	4,484	4,585	101
July	4,540	4,110	-430
August	3,831	3,435	-396
<b>Grand Total</b>	<b>21,485</b>	<b>19,953</b>	<b>-1,532</b>



Given the pressure to meet waiting list targets (the trust failed the overall 18 week targets for admitted patients in August), this level of underperformance is unlikely to continue. Other areas of activity are over-target at the end of August, including non-elective admissions and spend on high cost drugs (in particular parenteral nutrition). Overall, an underspend of £330k is forecast.

2.1.2 There continues to be a reduction in the level of over-performance on the emergency **Ambulance Service** contract with Yorkshire Ambulance Service (YAS) which has led to an improved year end forecast variance but activity has been historically quite volatile. Discussions continue with the trust on a recovery plan to improve performance against key national targets across the region and collectively CCGs may agree to the reinvestment of resources released through contractual penalties and this has been taken into account in the forecast out-turn reported.

2.1.3 The revised forecast overspend of £463k on activity in the **Independent Sector** is an improvement compared to M4 and assumes activity will be maintained at current levels for the rest of the year

2.1.4 **Continuing Health Care/Funded Nursing Care (CHC/FNC)**: Overall the forecast overspend has improved slightly to c£1.1m. The improvement has been mainly on CHC expenditure, as people are reviewed as part of the National Framework process and appropriate eligibility is determined.

2.1.5 Actual **Prescribing** expenditure for July was slightly lower (£140k) than the earlier local derived estimate of c£7.6m. There is a continued rise in the cost per item from £6.84

to £6.89 in July. (On average there are over 1 million items prescribed each month so a 5p change equates to an additional c£50k expenditure per month.) The CCG continues to forecast an increase in the cost per item for the remaining months in quarter 2 to reflect the change in Cat M prices. As a result of the July actual expenditure, the year to date underspend has improved to £789k. The forecast year end underspend has improved to £523k but a modelling of different scenarios give a risk range from 50k - £2m underspend.

### 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 (YTD) £'000	Net Savings Plan (YTD) £'000	Net Savings Actual (YTD) £'000	Net Variance (YTD) £'000
Reducing Variations in Elective Care	(1,258)	(291)	(337)	(46)
Urgent Care	(2,742)	(899)	(413)	486
Effective Use of Medicines	(500)	(96)	(178)	(82)
Continuing Health Care & End of Life Care	(500)	(208)	(208)	0
<b>Total</b>	<b>(5,000)</b>	<b>(1,494)</b>	<b>(1,137)</b>	<b>358</b>

The year to date net savings achieved are £1.1m against a plan of £1.4m resulting in an adverse variance of £358k.

The level of planned urgent care savings (£899k) was split between a reduction in excess bed days and in non-elective admissions. At month 5 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.

### 2.1.7 2.5% Non-Recurrent Reserve

At month 5 we have deployed £9.1m of the £17.3m into relevant commissioning contracts. £2.7m of the budget continues to be held as a reserve for CHC retrospective claims as required by NHS England. In respect of the balance of c£5.5m 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. This is important in the context that we have already deployed part of our £4m general contingency reserve to cover our current assessment of year end overspends.

### 2.1.8 General Contingency Reserve

Given the forecast pressures in relation to Sheffield Teaching Hospitals acute activity and CHC spend, the majority of the £4.7m contingency reserve is currently shown as being required to offset these potential overspends.

### 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.

Category	Annual Budget	Year to Date Variance	Forecast Variance	Forecast Variance
	£'000s	£'000s	£'000s	%
Pay	5,782	(210)	(365)	-6.3%
Non Pay	7,103	(165)	18	0.3%
Income	(1,162)	2	(32)	-2.8%
Running Costs Reserve	834	0	0	-
Running Costs Planned Surplus	1,500	(625)	(1,500)	-100.0%
<b>Running Cost Budget</b>	<b>14,057</b>	<b>(998)</b>	<b>(1,879)</b>	<b>-13.4%</b>

### 3. Delivery of Cash Position

The CCG has now been notified by NHS England of an initial maximum cash drawdown limit of £711.5m 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 two annual cash forecast exercises in October 2014 and January 2015 which will provide CCGs with some flexibility if limits need to be revised.

The total cash used to the end of August was £255.8m, against the requested cash drawdown and other income sources of £256.2m. The closing cash position of £0.4m is a £0.3m reduction on the previous month. This reduction is due to the new internal cash management arrangements which aim to ensure the CCG holds the minimum cash required at the end of the month therefore helping to reduce the level of public funds tied up in bank accounts.

### 4. Key Budget Movements

In line with the Scheme of Delegation the Governing Body is required to sign off all budget movements over £2m. There have been no budget movements over £2m actioned in month 5.

### 5. Recommendations

The Governing Body is asked to consider the risks and challenges to delivery of the financial plan based on month 5 results.

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

On behalf of Julia Newton, Director of Finance

September 2014

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

	Year to Date: August				Year End Forecast Out-turn				Forecast	
	Budget	Expenditure	Variance		Budget	Forecast	Variance		Variance @	
	£'000s	£'000s	£'000s	%	£'000s	£'000s	£'000s	%	Month 4	
			Over (+)/ Under(-)			Over (+)/ Under(-)			£'000s	
<b>PROGRAMME COSTS</b>										
Revenue Resource Limit	285,520	285,520	0	0%	705,843	705,843	0	0%		0
<b>EXPENDITURE</b>										
<b>Acute Hospital Care</b>										
Elective	62,857	62,376	(481)	-1%	152,781	152,440	(340)	0%		211
Urgent care	55,456	56,913	1,456	3%	134,009	137,542	3,533	3%		2,876
Other Acute Care / Ambulance Services	34,581	34,157	(424)	-1%	82,756	82,659	(97)	0%		(69)
	<b>152,895</b>	<b>153,446</b>	<b>551</b>		<b>369,546</b>	<b>372,642</b>	<b>3,096</b>	<b>1%</b>		<b>3,018</b>
<b>Mental Health &amp; Learning Disabilities</b>										
Mental Health & Learning Disabilities	33,804	33,604	(199)	-1%	81,151	81,029	(121)	0%		(131)
<b>Primary &amp; Community Services</b>										
Elective Community Care	21,181	24,728	3,547	17%	50,871	50,871	(1)	0%		<b>88</b>
Urgent Community Care	3,244	3,223	(22)	-1%	7,786	7,721	(66)	-1%		<b>(66)</b>
Intermediate Care & Reablement	10,505	7,068	(3,438)	-33%	25,213	25,213	0	0%		<b>0</b>
Long Term Care and End of Life	23,901	24,262	361	2%	57,351	58,466	1,115	2%		<b>1,391</b>
Prescribing	37,615	36,736	(879)	-2%	91,825	91,229	(596)	-1%		<b>(409)</b>
	<b>96,447</b>	<b>96,017</b>	<b>(430)</b>	<b>0%</b>	<b>233,046</b>	<b>233,499</b>	<b>452</b>	<b>0%</b>		<b>1,004</b>
<b>Reserves</b>										
Reserves	2,375	0	(2,375)	-100%	22,100	13,352	(8,748)	-40%		(9,283)
<b>TOTAL EXPENDITURE - PROGRAMME COSTS</b>	<b>285,520</b>	<b>283,067</b>	<b>(2,453)</b>	<b>-1%</b>	<b>705,843</b>	<b>700,522</b>	<b>(5,321)</b>	<b>-1%</b>		<b>(5,392)</b>
<b>(UNDER)/OVER SPEND - Programme Costs</b>	<b>0</b>	<b>(2,453)</b>	<b>(2,453)</b>		<b>0</b>	<b>(5,321)</b>	<b>(5,321)</b>			<b>(5,392)</b>
<b>RUNNING COSTS ALLOWANCE</b>										
Running Cost Funding	5,809	5,809	0	0%	14,057	14,057	0	0%		0
Total Running Cost Expenditure	5,809	4,811	(998)	-17%	14,057	12,178	(1,879)	-13%		<b>(1,808)</b>
<b>(UNDER)/OVER SPEND - Running Costs</b>	<b>0</b>	<b>(998)</b>	<b>(998)</b>	<b>#DIV/0!</b>	<b>0</b>	<b>(1,879)</b>	<b>(1,879)</b>	<b>#DIV/0!</b>		<b>(1,808)</b>
<b>TOTAL</b>										
Revenue Resource Limit	291,330	291,330	0	0%	719,900	719,900	0	0%		0
Expenditure	291,330	287,879	(3,451)	-1%	719,900	712,700	(7,200)	-1%		(7,200)
<b>TOTAL</b>	<b>0</b>	<b>(3,451)</b>	<b>(3,451)</b>		<b>0</b>	<b>(7,200)</b>	<b>(7,200)</b>			<b>(7,200)</b>

<b>RESOURCE LIMIT ALLOCATIONS</b>
Opening Limits
<b>Programme Costs</b>
Referral to Treatment funding
Month 5 Programme Costs Resource Limit
<b>Running Costs</b>
Changes since last month:
Month 5 Running Cost Resource Limit
<b>CLOSING LIMITS</b>

Revenue		
Confirmed	Anticipated	Total
£'000s	£'000s	£'000s
702,987		702,987
2,856		2,856
		0
705,843	0	705,843
14,057		14,057
0		0
14,057	0	14,057
<b>719,900</b>	<b>0</b>	<b>719,900</b>

Cash Limits		
Confirmed	Anticipated	Total
£'000s	£'000s	£'000s
tbc	tbc	0
		0
<b>0</b>	<b>0</b>	<b>0</b>



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

	Year to Date: August				Year End Forecast Out-turn				Forecast Variance @ Month 4
	Budget	Expenditure	Variance		Budget	Forecast	Variance		
	Over (+)/ Under(-)				Over (+)/ Under(-)				
	£'000s	£'000s	£'000s	%	£'000s	£'000s	£'000s	%	
<b>PROGRAMME COSTS</b>									
<b>Revenue Resource Limit</b>	285,520	285,520	0	0%	705,843	705,843	0	0%	0
<b>EXPENDITURE</b>									
<b>Acute Hospital Care</b>									
<b>Elective</b>									
Sheffield Teaching Hospitals NHS FT	51,409	51,336	(73)	0%	124,967	124,838	(129)	0%	322
Sheffield Children's NHS FT	5,367	4,767	(600)	-11%	12,860	12,160	(700)	-5%	(700)
Other NHS Trusts	1,274	1,301	26	2%	3,105	3,119	14	0%	56
ISTC & Extended Choice	3,086	3,231	145	5%	7,605	8,110	505	7%	614
IFRs & NCAs	1,722	1,743	20	1%	4,244	4,213	(31)	-1%	(82)
<b>Elective Care</b>	<b>62,857</b>	<b>62,376</b>	<b>(481)</b>	<b>-1%</b>	<b>152,781</b>	<b>152,440</b>	<b>(340)</b>	<b>0%</b>	<b>211</b>
<b>Urgent care</b>									
Sheffield Teaching Hospitals NHS FT - Urgent	49,199	50,578	1,379	3%	118,256	121,659	3,403	3%	2,887
Sheffield Children's NHS FT - Urgent	4,076	4,167	91	2%	10,612	10,787	175	2%	201
Other NHS Trusts - Urgent	2,182	2,168	(14)	-1%	5,141	5,096	(45)	-1%	(211)
<b>Urgent Care</b>	<b>55,456</b>	<b>56,913</b>	<b>1,456</b>	<b>3%</b>	<b>134,009</b>	<b>137,542</b>	<b>3,533</b>	<b>3%</b>	<b>2,876</b>
<b>Other Acute Care / Ambulance Services eg critical care, cost per case, block</b>									
Sheffield Teaching Hospitals NHS FT - Other	24,490	23,799	(691)	-3%	58,664	57,929	(735)	-1%	(842)
Sheffield Children's NHS FT - Other	690	755	65	9%	1,626	1,826	200	12%	370
Other NHS Trusts - other	626	739	113	18%	1,403	1,546	143	10%	85
ISTC & Extended Choice - other	130	77	(53)	-41%	315	272	(42)	-13%	(40)
Ambulance Services	8,645	8,787	142	2%	20,748	21,086	338	2%	358
<b>Other Acute Care</b>	<b>34,581</b>	<b>34,157</b>	<b>(424)</b>	<b>-1%</b>	<b>82,756</b>	<b>82,659</b>	<b>(97)</b>	<b>0%</b>	<b>(69)</b>
<b>Mental Health &amp; Learning Disabilities</b>									
Sheffield Health and Social Care NHS FT	30,834	30,834	(0)	0%	74,003	74,003	0	0%	0
Sheffield Children's NHS FT - CAMHs	1,366	1,364	(2)	0%	3,279	3,274	(5)	0%	(41)
Local Authority via S256 and S75	671	584	(87)	-13%	1,611	1,611	0	0%	0
IFRs MH + Other MH contracts + Vol Sector MH	932	822	(110)	-12%	2,258	2,142	(116)	-5%	(90)
<b>Mental Health &amp; Learning Disabilities</b>	<b>33,804</b>	<b>33,604</b>	<b>(199)</b>	<b>-1%</b>	<b>81,151</b>	<b>81,029</b>	<b>(121)</b>	<b>0%</b>	<b>(131)</b>
<b>Primary &amp; Community Services (including Urgent Care)</b>									
<b>Elective Care</b>									
Sheffield Teaching Hospitals NHS FT - Community Services Contract	14,375	17,918	3,544	25%	34,860	34,869	9	0%	73
Sheffield Children's NHS FT - Community Services Contract	2,014	2,014	0	0%	4,835	4,835	0	0%	0
Other Community incl voluntary sector	790	776	(14)	-2%	1,741	1,727	(14)	-1%	(28)
Locally Commissioned Services	2,781	2,801	20	1%	6,644	6,692	47	1%	62
Local Authority - S256 and S75 arrangements	287	374	87	31%	638	613	(25)	-4%	0
Other Commissioning	725	669	(55)	-8%	1,650	1,636	(14)	-1%	(9)
PC Development Nurses	210	175	(35)	-17%	503	499	(4)	-1%	(10)
<b>Elective Community Care</b>	<b>21,181</b>	<b>24,728</b>	<b>3,547</b>	<b>17%</b>	<b>50,871</b>	<b>50,871</b>	<b>(1)</b>	<b>0%</b>	<b>88</b>

<b>Urgent Care</b>									
Primary Care Access Centre	1,155	1,155	0	0%	2,771	2,757	(15)	-1%	(15)
111	478	457	(21)	-4%	1,147	1,096	(51)	-4%	(51)
Out of Hours	1,612	1,611	(0)	0%	3,868	3,868	0	0%	0
<b>Urgent Community Care</b>	<b>3,244</b>	<b>3,223</b>	<b>(22)</b>	<b>-1%</b>	<b>7,786</b>	<b>7,721</b>	<b>(66)</b>	<b>-1%</b>	<b>(66)</b>
<b>Intermediate Care &amp; Reablement</b>									
Sheffield Teaching Hospitals NHS FT - Comm. and Bed based Care	8,808	5,370	(3,438)	-39%	21,138	21,138	0	0%	0
Local Authority - S256 eg STIT	974	974	0	0%	2,339	2,339	0	0%	0
Section 75 Community Equipment Pooled Budget	723	723	0	0%	1,736	1,736	0	0%	0
<b>Intermediate Care</b>	<b>10,505</b>	<b>7,068</b>	<b>(3,438)</b>	<b>-33%</b>	<b>25,213</b>	<b>25,213</b>	<b>0</b>	<b>0%</b>	<b>0</b>
<b>Long Term Care and End of Life</b>									
Continuing Care	18,351	18,765	415	2%	44,041	45,036	995	2%	1,161
Funded Nursing Care	2,307	2,370	63	3%	5,537	5,689	152	3%	154
St Lukes Hospice	1,040	1,046	7	1%	2,495	2,511	16	1%	16
Continuing Healthcare Assessments	626	626	0	0%	1,492	1,492	0	0%	0
Sheffield Teaching Hospitals NHS FT - EOL and LTC Teams	1,577	1,454	(123)	-8%	3,785	3,738	(47)	-1%	61
<b>Long Term Care</b>	<b>23,901</b>	<b>24,262</b>	<b>361</b>	<b>2%</b>	<b>57,351</b>	<b>58,466</b>	<b>1,115</b>	<b>2%</b>	<b>1,391</b>
<b>GP Prescribing</b>									
Prescribing	37,132	36,343	(789)	-2%	90,664	90,141	(523)	-1%	(337)
Medicines Management Team	484	393	(90)	-19%	1,161	1,089	(72)	-6%	(72)
<b>Prescribing</b>	<b>37,615</b>	<b>36,736</b>	<b>(879)</b>	<b>-2%</b>	<b>91,825</b>	<b>91,229</b>	<b>(596)</b>	<b>-1%</b>	<b>(409)</b>
<b>Reserves</b>									
Commissioning Reserves	0	0	0	#DIV/0!	3,378	3,378	(0)	0%	(0)
General Contingency Reserve	0	0	0	#DIV/0!	4,781	1,733	(3,048)	-64%	(3,583)
Non Recurrent incl Call to Action	0	0	0	#DIV/0!	8,241	8,241	0	0%	0
Planned Surplus	2,375	0	(2,375)	-100%	5,700	0	(5,700)	-100%	(5,700)
<b>Reserves</b>	<b>2,375</b>	<b>0</b>	<b>(2,375)</b>	<b>-100%</b>	<b>22,100</b>	<b>13,352</b>	<b>(8,748)</b>	<b>-40%</b>	<b>(9,283)</b>
<b>TOTAL EXPENDITURE - PROGRAMME COSTS</b>	<b>285,520</b>	<b>283,067</b>	<b>(2,453)</b>	<b>-1%</b>	<b>705,843</b>	<b>700,522</b>	<b>(5,321)</b>	<b>-1%</b>	<b>(5,392)</b>
<b>(UNDER)/OVER SPEND - Programme Costs</b>	<b>0</b>	<b>(2,453)</b>	<b>(2,453)</b>		<b>0</b>	<b>(5,321)</b>	<b>(5,321)</b>		<b>(5,392)</b>
<b>RUNNING COSTS ALLOWANCE</b>									
<b>Funding net of £1.5m transfer to commissioning budgets</b>	<b>5,809</b>	<b>5,809</b>	<b>0</b>	<b>0%</b>	<b>14,057</b>	<b>14,057</b>	<b>0</b>	<b>0%</b>	<b>0</b>
<b>EXPENDITURE</b>									
Governing Body & Chief Officers	1,191	1,178	(14)	-1%	2,866	2,835	(31)	-1%	(21)
Finance & Contracting	720	568	(152)	-21%	1,728	1,673	(55)	-3%	(57)
Operations Management	728	584	(144)	-20%	1,764	1,541	(223)	-13%	(231)
Clinical Quality & Clinical Services	703	663	(40)	-6%	1,707	1,625	(82)	-5%	(74)
Premises and Bought In Services	1,469	1,435	(34)	-2%	3,536	3,546	10	0%	68
Collaborative	20	30	10	53%	121	123	2	2%	7
Running Cost Reserve	354	354	0	0	834	834	0	0	0
Running Cost Planned Surplus	625	0	(625)	-100%	1,500	0	(1,500)	-100%	(1,500)
<b>TOTAL EXPENDITURE - RUNNING COSTS</b>	<b>5,809</b>	<b>4,811</b>	<b>(998)</b>	<b>-17%</b>	<b>14,057</b>	<b>12,178</b>	<b>(1,879)</b>	<b>-13%</b>	<b>(1,808)</b>
<b>(UNDER)/OVER SPEND - Running Costs</b>	<b>0</b>	<b>(998)</b>	<b>(998)</b>		<b>0</b>	<b>(1,879)</b>	<b>(1,879)</b>		<b>(1,808)</b>
<b>TOTAL (UNDER)/OVER SPEND</b>	<b>0</b>	<b>(3,451)</b>	<b>(3,451)</b>	<b>-</b>	<b>0</b>	<b>(7,200)</b>	<b>(7,200)</b>	<b>-</b>	<b>(7,200)</b>

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

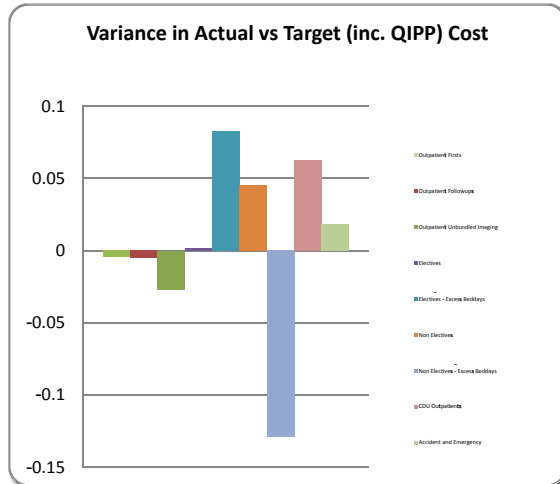
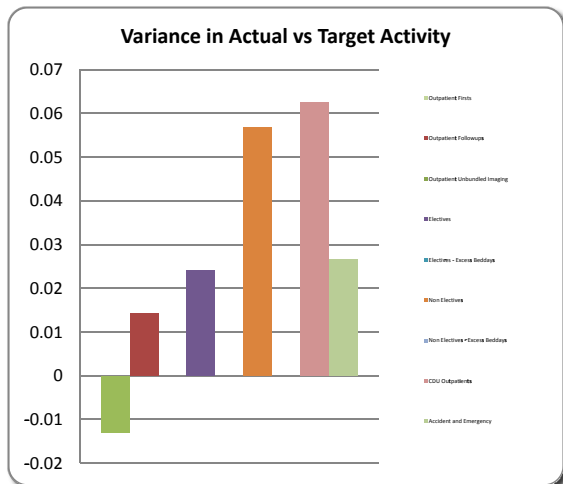
**Main Provider Contracts**

	Year to Date: August				Year End Forecast Out-turn			
	Budget	Expenditure	Variance		Budget	Forecast	Variance	
	£'000	£'000	Over (+)/ Under(-)	%	£'000	£'000	Over (+)/ Under(-)	%
<b>EXPENDITURE</b>								
<b>Sheffield Teaching Hospitals NHS FT</b>								
Planned Care - STH	51,409	51,336	(73)	-0.1%	124,967	124,838	(129)	-0.1%
Urgent Care - STH	49,199	50,578	1,379	2.8%	118,256	121,659	3,403	2.9%
Community Care - STH	23,225	23,229	4	0.0%	56,101	56,110	9	0.0%
Other Acute - STH	12,995	12,073	(922)	-7.1%	31,076	29,785	(1,290)	-4.2%
High Cost Drugs - STH	6,133	6,133	(0)	0.0%	14,719	14,719	0	0.0%
Maternity Services	5,362	5,593	231	4.3%	12,869	13,425	555	4.3%
Primary Care - Out of Hours	1,588	1,588	(0)	0.0%	3,812	3,812	0	0.0%
End of Life Care	1,321	1,301	(20)	-1.5%	3,170	3,123	(47)	-1.5%
Other - STH	228	228	0	0.0%	547	547	0	0.0%
<i>Sub Total</i>	<b>151,460</b>	<b>152,058</b>	<b>599</b>	<b>0.4%</b>	<b>365,518</b>	<b>368,018</b>	<b>2,500</b>	<b>0.7%</b>
<b>Sheffield Children's NHS FT</b>								
Planned Care - SCH	5,367	4,767	(600)	-11.2%	12,860	12,160	(700)	-5.4%
Urgent Care - SCH	4,076	4,167	91	2.2%	10,612	10,787	175	1.6%
Community Care - SCH	1,865	1,865	0	0.0%	4,477	4,477	0	0.0%
Mental Health Services - SCH	1,366	1,364	(2)	-0.1%	3,279	3,274	(5)	-0.2%
Other Acute - SCH	441	438	(3)	-0.7%	1,029	1,065	36	3.5%
High Cost Drugs - SCH	249	317	68	27.3%	597	761	164	27.5%
Other (incl. Safeguarding)	149	149	0	0.0%	358	358	0	0.0%
<i>Sub Total</i>	<b>13,513</b>	<b>13,067</b>	<b>(446)</b>	<b>-3.3%</b>	<b>33,213</b>	<b>32,883</b>	<b>(330)</b>	<b>-1.0%</b>
<b>Sheffield Health and Social Care NHS FT</b>								
Mental Health Services - SHSC	29,181	29,180	(0)	0.0%	70,034	70,034	0	0.0%
Learning Disabilities	1,654	1,654	0	0.0%	3,969	3,969	0	0.0%
Community Equipment Service	723	723	0	0.0%	1,736	1,736	0	0.0%
<i>Sub Total</i>	<b>31,558</b>	<b>31,557</b>	<b>(0)</b>	<b>0.0%</b>	<b>75,739</b>	<b>75,739</b>	<b>0</b>	<b>0.0%</b>
	<b>196,530</b>	<b>196,683</b>	<b>152</b>	<b>0.1%</b>	<b>474,469</b>	<b>476,639</b>	<b>2,170</b>	<b>0.5%</b>

### Sheffield CCG Commissioned Activity and Costs - August 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	53,643	53,629	-14	0.0%
Outpatient Followups	134,620	136,711	2,091	1.6%
Outpatient Unbundled Imaging				
Electives	27,216	27,907	691	2.5%
Electives - Excess Beddays				
Non Electives	21,295	22,405	1,110	5.2%
Non Electives - Excess Beddays				
CDU Outpatients	10,661	11,364	703	6.6%
Accident and Emergency	56,140	56,889	749	1.3%
<b>Total</b>	<b>303,575</b>	<b>308,905</b>	<b>5,330</b>	<b>1.8%</b>

Year to Date Budget	Actual Expenditure	Variance	
		£'000s	%
8,078	8,135	57	0.7%
12,065	12,025	-40	-0.3%
1,680	1,614	-66	-3.9%
26,158	26,113	-45	-0.2%
349	364	15	4.3%
38,189	39,995	1,807	4.7%
3,494	2,957	-537	-15.4%
586	625	39	6.6%
5,667	5,705	38	0.7%
<b>96,266</b>	<b>97,533</b>	<b>1,267</b>	<b>1.3%</b>