

Financial Plan and Initial Budgets for 2019/20

Governing Body meeting

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7 March 2019

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Purpose of Paper	
<p>The purpose of this paper is to update Governing Body on the CCG's Financial Plan for 2019/20 prepared in the context of the national planning guidance and the revised CCG allocations published by NHS England (NHSE) on 10 January 2019 and in particular to highlight the risks and issues remaining from the draft plan submitted to NHSE on 12 February 2019 after discussions at the Governing Body's private session on 7 February 2019.</p> <p>Governing Body is also being asked to approve the detailed initial budgets for 2019/20 which flow out of the plan as it currently stands and note the next steps to allow the submission of an updated (final) plan to NHSE on 4 April 2019.</p>	
Key Issues	
<ul style="list-style-type: none"> • National planning guidance and CCG allocations were issued in early January 2019 and we have been working through the implications for the CCG's commissioning intentions, operational plan and financial plan for 2019/20. • While the headline increase in funding is 5.3% or over £40m for the CCG, this comes with significant national pre-commitments and investment requirements, which when taken with local priorities for investment, results in a substantial efficiency requirement of over £15.5m. Currently we have a £1.3m shortfall in schemes to deliver this efficiency requirement which means the financial plan contains unmitigated risk of at least this value which needs to be addressed prior to the submission of the final plan. • All CCGs were required to submit draft financial plans to NHSE on 12 February and the final financial plans are due to NHSE by 4 April. Contract agreements must be finalised by 21 March. Any major proposed changes to the plan between now and 4 April will be need to be discussed and ratified by Governing Body at its private development session on 4 April. • The CCG's Prime Financial Policies require that prior to the start of the Financial Year the Director of Finance will, on behalf of the Accountable Officer, prepare and submit commissioning and infrastructure (running cost) budgets for approval by the Governing Body. 	

Is your report for Approval / Consideration / Noting
Approval and consideration
Recommendations / Action Required by Governing Body
<p>The Governing Body is asked to:</p> <ol style="list-style-type: none"> 1. Approve the initial 2019/20 budgets and budget holders as set out in Appendix B 2. Consider the key risks and issues to the delivery of the financial plan for 2019/20.
Governing Body Assurance Framework
<p><i>Which of the CCG's objectives does this paper support?</i></p> <p>Strategic Objective - To ensure there is a sustainable, affordable healthcare system in Sheffield. It supports management of the CCG's principal risks 3.1, 4.1, 4.2 and 4.3 in the Assurance Framework.</p>
Are there any Resource Implications (including Financial, Staffing etc)?
<p>None in respect of the plan submission, but there are significant staff resource implications for the CCG to be able to effectively deliver the service transformation requirements within the Long Term Plan and the QIPP plan.</p>
Have you carried out an Equality Impact Assessment and is it attached?
<p><i>Please attach if completed. Please explain if not, why not</i></p> <p>Not applicable</p>
<i>Have you involved patients, carers and the public in the preparation of the report?</i>
<p>Not applicable</p>

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1. Introduction and Purpose of Paper

NHS England (NHSE) published CCG allocations for 2019/20 on 10 January 2019 following on from publication of the NHS planning guidance for 2019/20 in late December 2018 and the NHS Long Term (10 Year) plan on 7 January 2019. Since then considerable work has taken place to develop a financial plan and initial budgets for 2019/20 to support the delivery of the CCG's commissioning intentions and operational plan for 2019/20. Governing Body received updates on progress at both the January and February private sessions and on 7 February 2019 approved the key assumptions underpinning the initial financial plan to allow its submission to NHSE on 12 February 2019.

The purpose of this paper is to present for approval the initial budgets for 2019/20 which flow out from the financial planning to date. It reprovdes a summary of the main assumptions used to develop the plan and initial budgets and also discusses the key issues and risks which require further likely work and consideration as work continues prior to the submission of an updated (final) financial plan to NHSE on 4 April 2019.

2. CCG Allocations

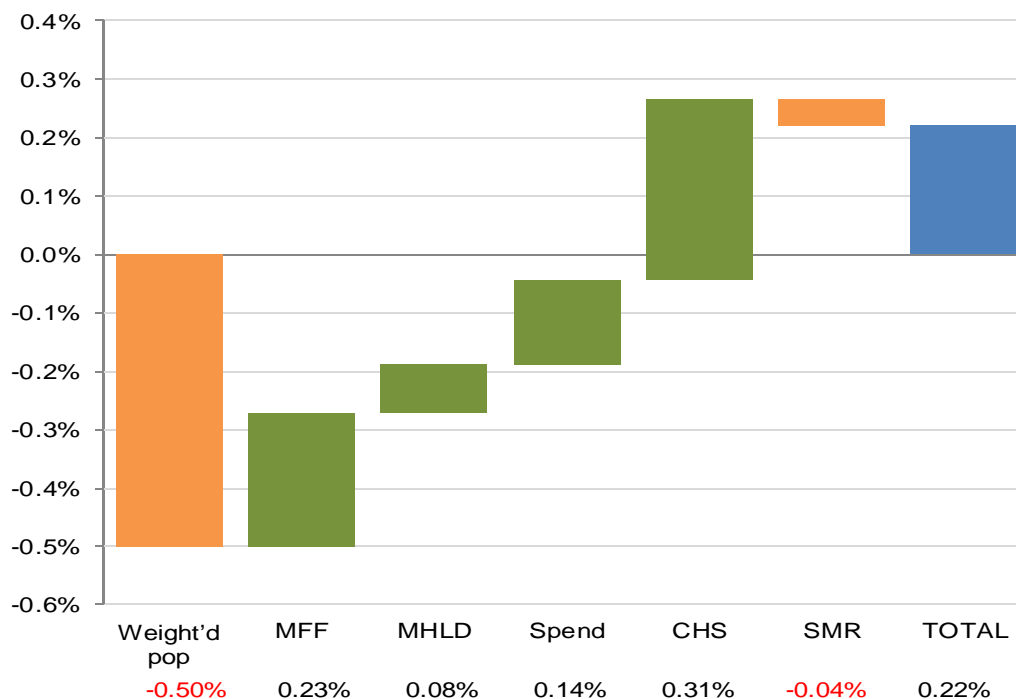
CCGs on average nationally have received cash growth of 5.7% in relation to the programme allocation. The allocations, however, include funding for the 2018/19 pay awards and the transfer of £1 billion of the previous Provider Sustainability Fund (PSF), which in 2018/19 was paid direct to providers. Without this funding, the overall CCG programme growth in 2019/20 would be 3.4%. However, because Sheffield CCG has received below average growth at 5.3%, the funding to meet new investment requirements and pressures is at 3.0%. This equates to £3m less than if the CCG had received the average uplift.

The national formula which calculates the target or "fair shares" allocation for CCGs has been amended from 2019/20 as follows: changes to the way population data is used; new need indices for community, and mental health & learning disability services; and changes to the approach to health inequalities. The Market Forces Factor calculation has also been updated. The net impact of these changes for Sheffield CCG appears to have been minimal. Under the old formula Sheffield CCG had a 2018/19 distance from target of 5.3%, under the new formula it is 5.32%.

The chart below summarised how the different components of the formula have impacted on Sheffield CCG's allocation.

Waterfall Chart showing impact of components within Allocations Formula 2019/20, for selected CCG

Increased shares shown in green (dark), decreased shares in orange (light), total change in blue



A summary of the notified growth for the next 5 years for both Programme and delegated Primary Care services is shown below, including the impact of being above target:

	Programme		England Average	Difference if CCG had received England Average £'000
	Growth £'000	Uplift		
19/20	40,235	5.26%	5.66%	3,062
20/21	30,539	3.79%	4.14%	2,821
21/22	30,734	3.67%	4.00%	2,761
22/23	30,107	3.47%	3.78%	2,689
23/24	29,159	3.25%	3.54%	2,603

	Primary Care		England Average	Difference if CCG had received England Average £'000
	Growth £'000	Uplift		
19/20	4,746	6.11%	6.59%	380
20/21	3,338	4.05%	4.42%	310
21/22	4,240	4.94%	5.36%	356
22/23	3,361	3.73%	4.07%	307
23/24	3,514	3.76%	4.05%	272

National prices and allocations do not include funding for the increase to employer pension contributions which is expected to take effect in 2019/20. The consultation recently announced proposes to increase employer's pension contributions from 14.3% to 20.6%. The Budget 2018 confirmed that Government had made provision for this increase and additional funding is expected to be made available in year as necessary.

Allocations for CCG administration costs (Running Cost Allowance) have also been confirmed as follows:

	Opening Allocation £'000	Baseline Adj £'000	Adjusted Baseline £'000	Growth £'000	New Year Allocation £'000
19/20	12,612	117	12,729	-86	12,643
20/21	12,643		12,643	-1,490	11,153

The headline 20% reduction compares the 2020/21 allocation with 2017/18 rebased for inflation. The actual cash reduction in 2020/21 against the 2018/19 allocation is nearer 12%. Running Costs are considered further in section 5 below.

3. CCG Control Total and Business Rules

Control totals

The planning guidance confirms that the default position for all CCGs is the delivery of a break even in year position each year. This is the position for Sheffield CCG.

In addition, CCGs are required to maintain their cumulative underspend brought forward from 2018/19 unless granted any “draw down”. The only draw down being allowed in 2019/20 is if CCGs increased their in year surpluses in 2018/19 before Month 9. Sheffield did not and so will be required to maintain our cumulative surplus at £18m.

Other Financial Plan Requirements

These are summarised in the table below:

<u>Business Rule</u>	CCGs
Plan Triangulation	Commissioner financial plans must triangulate with efficiency plans, activity plans and agreed contracts; finance, efficiency and activity assumptions must be consistent between commissioners and providers.
General Contingency	CCGs should hold a minimum of 0.5% uncommitted general contingency at the start of the year to manage their in-year pressures and risks
Admin Costs	CCGs should remain within the Running Cost Allocation
Mental Health Investment Standard	CCGs should comply with standard which equates to CCG confirmed cash uplift +0.7%; so in total 6% increase in spend on mental health above 2018/19 for Sheffield
Better Care Fund	Minimum contribution must be complied with
Community Services	CCGs should increase spend by more than cash uplift – so for Sheffield by more than 5.3%
Non Recurrent Reserve	As per 2018/19, there is no requirement to for any proportion of the allocation to be spent on a non-recurrent basis, CCGs can determine locally the level of non-recurrent commitments.

4. Financial Plan for 2019/20

Governing Body received in its private session on 7 February 2019 a presentation from the CCG's Director of Finance setting out the key issues and assumptions, building on her presentation to Governing Body in private session in January 2019. The key assumptions are detailed in **Appendix A**. The presentation also included the latest position on the QIPP plan for 2019/20, investment proposals and known cost pressures while acknowledging that the CCG was still at an early stage in contract negotiations with its main providers. Governing Body approved the submission of the CCG's draft financial plan on 12 February. There have been limited changes made to the plan since the submission, the main ones being to identify £1.7m of additional QIPP. The slightly revised summary overview is as set out in table 1 below.

Table 1

2019/20 Financial Plan Overview		
	£m	£m
CCG Programme Allocation - New Funding for 19/20 at 3%	-23.1	
CCG Programme Allocation - "Recycled funding" at c 2.2%	-17.1	
Additional allocations re Ambulance and ex specialised services	-1.7	
		-41.9
2018/19 Issues		
Underlying recurrent deficit	3.2	
18/19 Pay award (previously direct to NHS providers)	7.4	
Technical tariff adjustments including Provider Sustainability Funding	6.7	
		17.3
2019/20 New Pressures/Investments		
Recreate 0.5% general contingency to comply with business rules		4.0
Price - net tariff uplift / other inflationary pressures	10.3	
Demand (activity) pressures Acute, Prescribing, Specialised etc	13.4	
		23.7
Possible Investments		
- Primary care - £1.5 per head for neighbourhoods (Note 1)	0.9	
- Mental Health - Adult and CAMHs (Note 2)	3.5	
- Community including social care	4.0	
- Digital	0.3	
- Contracting & commissioning reserves	3.5	
		12.2
Potential Net Pressure		15.3
Current QIPP Plan		-13.9
Gap = additional QIPP required		1.3

Note 1: There is also £4.7m (or 6.1%) settlement for Primary Care and £1 per head non recurrent funding

Note 2: This level of new investment, taken with funding of price/demand cost pressures should allow the CCG to demonstrate compliance with MHIS

Key Issues and Risks

A) Contract Agreement with our Main Providers for 21 March 2019

It is important to highlight that at the time of writing this report contract negotiations with Sheffield Teaching Hospitals (STH) and Sheffield Children's in particular are still at a point where we have a substantial number of issues to resolve, including finalisation of activity projections, the introduction of the new blended payment approach to urgent care, various technical matters and investment requests. The combined financial implications are significant. A verbal update will be provided at the meeting as the teams have important meetings within the next week to progress negotiations. There also remain issues to resolve with a range of other providers including Yorkshire Ambulance Services re. the 999 contract and providers of continuing healthcare services re uplifts for next year. As part of our existing plan we have set aside a maximum £3.5m contingency reserve to help address pressures and issues over and above those provided for in the initial budgets and to address any reductions to QIPP proposals. It will be challenging to resolve all outstanding contractual matters including securing agreement on QIPP plan proposals and remain within this reserve. This presents a significant risk to the plan.

B) Investment Requirements

All CCGs are being required to utilise a significant element of their growth funding to support certain national investment requirements. The areas for investment of primary care and community services fit well with our local priorities for the development of out of hospital, closer to home services and to increase investment in mental health services.

Primary Care: there is a requirement for CCGs to identify recurrent funding of £1.50 per head (equates to **£900k** investment for Sheffield) to support Primary Care Networks (Neighbourhoods) from within our main programme allocation building on the £3 per head non recurrent funding which we were required to make available over the last two financial years for primary care transformation.

It should be noted that this paper does not seek to comment on the use of the Primary Care Delegated Budget including its 6.1% uplift. There will be a separate paper to the CCG's Primary Care Commissioning Committee (PCCC) in March setting out the CCG's understanding of requirements for 2019/20 following the publication of *"Investment and evolution: A five-year framework for GP contract reform to implement The NHS Long Term Plan"*. For the financial plan and initial budgets it is assumed that the primary care co-commissioning delegated budget will be fully utilised to support this implementation, but that there are no additional recurrent "asks" of the CCG's main programme budget other than the £900k noted above.

The paper to PCCC will also look in detail at the additional locally commissioned primary care services from within the CCG's main programme allocation. As can be seen from the initial budgets set out in *Appendix B* they are being maintained at 2018/19 levels plus a small contingency reserve for new pressures. In addition, the main element of the £800k "reserve for non recurrent investments" within the main reserves section is for the reprovision of the £575k £1 per head allocation received late in 2018/19 which PCCC approved would be better deployed in 2019/20 given the substantial level of non recurrent funding being made available to practices and neighbourhoods in 2018/19.

Mental Health Investment Standard (MHIS): CCGs are required to increase their spend by at least their overall programme allocation growth plus an additional 0.7% increment to

reflect the additional mental health funding included in CCG allocations for 2019/20, thus for Sheffield a total of a 6% increase. As part of this there must be additional proportional investment in Children's and Young Peoples Mental Health services.

Table 2

Mental Health Investment Standard: Delivery in 2019/20			
	£'000	£'000	% Increase
18/19 Expected Outturn		140,118	
<u>Price Inflation:</u>			
Net Tariff Inflation funded at 2.7%	2,658		
CHC Inflation at average of 3%	1,193		
		3,851	2.7%
<u>Activity:</u>			
SHSC and CHC pressures		2,230	1.6%
<u>QIPP:</u>			
CHC	(972)		
LD Inpatient Packages	(321)		
Mix of Acute Hospital & Prescribing	(386)		
SCC share based on risk share	358		
		(1,321)	-0.9%
<u>Confirmed Investments:</u>			
CYP Future in Mind	616		
Perinatal	451		
Autism	329		
		1,396	1.0%
<u>Investments TBC:</u>			
CYP Future in Mind (note 1)	374		
SMI Health Checks (note 2)	400		
Additional MH Investment (note 3)	600		
Contribution to Social Care (note 4)	1,000		
		2,374	1.7%
19/20 Plan		148,649	
Increase		8,530	6.1%
Required to meet MHIS		8,407	6.0%
Note 1: This is the minimum to deliver published baseline of £2,292k for 2019/20 with £1,320k already committed mainly in SCH contract and £616k precommitments mainly to voluntary sector agreed.			
Note 2: Estimated budget requirement. Provider(s) to be determined.			
Note 3: c£400k with SHSC on agreed priorities eg PDU and c£200k with voluntary sector			
Note 4: Spend on social care for clients with MH as part of overall investment in social care			

Table 2 above shows in summary form how the financial plan overall includes sufficient investment to demonstrate compliance with the Mental Health Investment Standard for 2019/20, through a mix of investment in core services linked to FYFV requirements and non-core such as CHC and social care for patients with a mental health/dementia

diagnosis. In addition, benchmarking information continues to demonstrate that we invest more per head on mental health services compared to comparator CCGs.

Governing Body has already approved certain pre-commitments including continuation of a range of initiatives supporting “*Future in Mind*” and in perinatal mental health and development of the autism service. There is a balance of £1m which the portfolio is proposing is on 2019/20 national plan priority areas including SMI health checks.

Community health services: The national requirement is for expenditure on community health services to grow faster than the overall NHS revenue funding settlement. Unlike for the MHIS, national colleagues have advised no formal audit of this requirement is anticipated. The CCG is interpreting the requirement to mean that we will increase our spend on community services by at least the 5.3% uplift we have received.

As per MHIS above, a proportion of the increase will occur “automatically” through the net tariff increases on our main community service contracts. In addition there are a range of investment requests or pre-commitments including:

- As part of the CCG's end of life care strategy an increased investment in St Luke's.
- Investment in community clinics/associated services as part of bringing appropriate elements of elective care into community settings. Work is ongoing on the relevant business cases but there is a potential requirement of c£1m. This is also integral to our QIPP plan.
- Proposals emerging from the clinical workshops and negotiations on the “Blended Plus” contractual arrangement with Sheffield Teaching Hospitals NHS FT (STH) relating to patients at risk of admission to hospital. This includes proposals for more “upstream”/prevention initiatives from both STH and Sheffield City Council. This is also a key area for discussion with Sheffield City Council as we continue to develop our joint commissioning priorities and arrangements.
- Other requests for community service investment linked to neighbourhood developments or from our local providers where there are substantial activity pressures on current block contracts.

The financial plan includes within its commissioning reserves c£4.0m for investment in community services and the wider pressures on older adults social care (in addition to that which we are separately incorporating into the mental health investment and risk share arrangements). Governing Body has previously received the presentation from council officers regarding the level of challenge for 2019/20 on social care services.

C) QIPP challenge

The QIPP plan has been developed primarily through our clinical portfolios using a ‘bottom up’ approach. Colleagues from contracting, finance and the programme management office attended all of the planning meetings to ensure all programmes are aligned to contract negotiations and the financial and operational plans. **As a result of this work a total amount of £14.2m has been identified to be achieved in 2019/20 but this leaves the CCG with a balance of £1.3m unidentified based on the need for £15.5m QIPP to deliver our financial plan as currently constructed.**

A plan at £15.5m represents c1.7% of total allocation and hence is less than our 2018/19 Plan but broadly in line with our forecast delivery. As at month 10 in the current financial year we are forecasting to deliver £15.7m or 85% of our 2018/19 plan. Thus it might seem reasonable for the CCG to attempt a similar level of QIPP in 2019/20. However, it is

important to highlight that we have two areas of significant over achievement in this year's plan – GP prescribing and CCG Running Costs (in total £2.6m of over achievement) which it will be extremely difficult to replicate in 2019/20.

The schemes have been constructed from a number of different sources;

- From the 2018/19 plan – schemes which have a full year effect or the potential to extend next year.
- New ideas based on current work of portfolios, contracting/finance teams or those connected to longer term programmes eg GP Variation, Estates void space
- Emerging from Place (ACP) workstreams – limited for 2019/20 based on earlier Deloitte's work
- Emerging from ICS wide work – limited for 2019/20 but we are still reviewing how our demand reduction proposals to triangulate with ICS strategy.

A breakdown of the current QIPP plan set against the relevant opening recurrent budgets is summarised in table 3 below.

Table 3

Summary of 2019/20 Opening Recurrent Budgets and QIPP			
	Opening Budget	Current QIPP Proposals	QIPP as % of Budget
Area of Spend	Note 1 £'000	£'000	%
STH - Elective Care	98,778	1,894	1.9%
STH - Urgent Care including A&E	134,025	2,500	1.9%
STH - Excess Bed Days	3,966	500	12.6%
STH - Maternity, Direct Access, Critical Care & other acute	59,263	0	1.9%
STH - High Cost drugs (outside of MSK)	16,568	1,145	10.7%
STH - MSK contract	45,584	1,765	0.7%
STH - community and intermediate care services	54,473	300	0.6%
Other Hospital Providers - Acute Care (mainly elective)	20,788	0	0.0%
Childrens Services incl. CAMHs, community & CHC	39,004	375	1.0%
Ambulance Services	24,718	0	0.0%
Acute Mental Health & LD services - mainly SHSC	80,618	320	0.4%
Adult Community Services including voluntary sector	5,207	0	0.0%
Adult Continuing Care and FNC	55,487	2,203	4.0%
Transfer to Local Authority incl historic iBCF	23,569	-105	-0.4%
Primary Care (co-commissioned and locally commissioned)	89,981	0	0.0%
GP Prescribing	92,947	1,798	1.9%
Commissioning Reserves + 0.5% NR reserve	1,040	0	
In house teams/collaborative working/Other Commissioning	3,999	545	13.6%
Running Costs Allowance	12,729	1,000	7.9%
Unidentified QIPP		1,300	
TOTAL	862,742	15,540	
Allocation	859,510		
Recurrent Overspend brought forward	3,232		

Note 1: These are the opening budgets prior to any increase for activity and price pressures in 2019/20

It is important to stress that a number of the values remain indicative as the detailed proposals continue to be “worked up” and discussed with providers as relevant. It is highly likely that we will not secure full agreement to the schemes as part of the contract negotiations by 21 March 2019 and so an element of the £14.2m will not be included in the initial contract values and will need to be shown as identified schemes at CCG risk within our financial plan submission.

A process is currently underway within the CCG to ‘stress test’ every QIPP project with Portfolio Leads and their supporting teams of finance, contracting, information colleagues. As part of this process we are working hard to identify further opportunities that will enable us to reduce the unidentified QIPP value and hence our overall risk.

As can be seen from the table above we are planning on £1m of the QIPP delivery coming non recurrently from “headroom” from the CCG’s Running Cost Allowance (RCA). This can only be a non recurrent saving due to the reduction in the RCA from April 2020 and carries some risk if the CCG is required to undertake any restructuring which results in any related non recurrent costs in 2019/20. It also means that there is an inbuilt initial pressure of £1m into the 2020/21 plan.

Overall Risk Assessment

As part of CCG plan submissions to NHSE, we are required to assess the level of potential risks which we have not included in the budgets and what actions /options we have available to mitigate those risks. NHSE expects CCGs to work to having £NIL uncovered risk – ie to have potential mitigating actions/contingency reserves sufficient to cover potential risks.

The plan submission made to NHSE on 12 February was submitted with £12.5m of risks not included in the plan against which we have to date identified £3.8m mitigations in addition to the £4.5m contingency reserves, leaving a net uncovered risk of £4.2m. IF we do not address this position by our 4 April submission the CCG’s plan is likely to be rated RED and we are likely to be required to take steps to reduce our expenditure/investment potentially via a financial improvement plan. As a result, exploring various ways to cover this uncovered risk is a major priority for the next few weeks in conjunction with completing the contract negotiations.

The key areas of risk include:

- Agreeing contracts with main providers within opening budgets plus our limited commissioning reserves
- In year activity pressures above the agreed activity plans
- Volatility of both price and volume on GP prescribing budget
- QIPP under delivery on agreed schemes
- Closing the current £1.3m unidentified QIPP gap

It is important to highlight that we are assuming that there is no requirement to flex from our in year breakeven control total or to contribute to any South Yorkshire & Bassetlaw ICS risk share arrangements as part of the single control total for the ICS and related financial framework.

Also at this stage we have not assumed any Transformation Funding from the ICS to meet some of our Sheffield Place (ACP) investment requirements but are seeking to have a

better understanding of possible investment in discussion with ICS colleagues prior to the submission of our final plan in April. This requires the ICS to first receive details of its funding and the financial framework from national colleagues which we understand is due imminently.

5. 2019/20 Initial Budgets

The CCG's Prime Financial Policies require that prior to the start of the Financial Year the Director of Finance will, on behalf of the Accountable Officer, prepare and submit commissioning and infrastructure (running cost) budgets for approval by the Governing Body

Appendix B sets out the initial budgets for 2019/20 which flow out of the financial plan and assumptions discussed above and in *Appendix A*. The budgets have been assigned to individual directors, and the Governing Body is asked to approve these opening budgets and the distribution to individual directors to enable expenditure to be committed and payments to be made. These will be the budgets to be uploaded into the CCG's general ledger at the start of the year, subject to any changes approved by Governing Body in April 2019.

Appendix B seeks to provide Governing Body with a comprehensive overview of how the budgets have been set for each main budget line, starting with the opening recurrent funding brought forward from 2018/19 and then applying the various price and efficiency adjustments (as described in more detail on *Appendix A*), the largely demand led activity cost pressures, the investments where these are agreed and then the QIPP as summarised in table 2 above. The columns at the end in various colours seek to summarise in % terms the different levels of uplift or efficiency required.

The bottom section of the appendix covers at a very high level of Running Cost budgets. More information on these is provided here.

Running Costs

As part of approving the financial plan for 2019/20 a detailed budget for the CCG's admin functions must be agreed. NHSE rules state that the overall Running Cost Allowance (RCA) budget cannot be exceeded, hence it is essential there are strict controls in place for monitoring and reporting the position and any proposed changes. Given the confirmed reduction in the RCA allocation will take effect in less than 13 months, there is pressure to set an affordable budget that meets the needs of the services while remaining within the RCA.

The CCG's Executive Directors have met on a number of occasions to consider staffing requirements for 2019/20 and the level of non pay expenditure required. These discussions have taken into account a number of key principles including:

- To plan for the c£1.5m reduction in funding from April 2020 which when pay and non pay inflation for 2020/21 is taken into account increases to c£1.7m. Thus to work to ensure as far as possible that the recurrent staffing establishment and essential recurrent non pay costs of the CCG can be contained within the £11.2m RCA for 2020/21 and hence to reduce as far as possible any restructuring costs.

- To consider the impact of the discussions underway with CCGs across the ICS and with other organisations within Sheffield Place of greater joint working. This includes for commissioning, transformation and a range of “back office” functions.
- To consider the changing needs of skills and capacity to deliver the CCG’s priorities in 2019/20 and beyond, for example increasing the team responsible for commissioning primary care/out of hospital care.
- For 2019/20 to contribute non recurrently to the CCG’s QIPP given the efficiency challenges noted above and the significant part retaining a “headroom” against RCA has played in previous years to delivering the CCG’s overall financial position.

Based on the above principles the budgets as summarised in Table 4 below are proposed. Table 5 provides a high level breakdown of the non pay costs. The key points to note are:

- £1m headroom has been created to contribute non recurrently to QIPP in 2019/20 and which will contribute significantly to ensure the CCG is able to create the £1.7m headroom to remain within the reduced RCA for 2020/21. The risk to delivery of the £1m QIPP is if the CCG needs to incur any non recurrent costs eg due to restructuring in 2019/20 and if these are not able to be contained by other in year slippage.
- At start of the year there is a £92k contingency reserve which is slightly above the required £63k 0.5% reserve to comply with business rules. There is also a £200k reserve for consultancy costs which will be very carefully managed.
- Around £350k of the costs for 2019/20 are non recurrent and this creates further savings to contribute to the £1.7m reduced spend required in 2020/21.
- For 2019/20 the CCG has not incorporated a standard vacancy factor into budgets but staff turnover always creates a certain level of efficiencies as vacancies emerge unless it is essential for agency cover for the full period of the vacancy. The CCG already has tight vacancy management processes with only the Director of Finance or Accountable Officer able to sign off permanent or temporary recruitment and in this period of change all vacancies will be carefully scrutinised.

Table 4: Summary of Running Cost Budgets and Funded Establishment for 2019/20

Directorate	WTE	Pay £'000	Non Pay £'000	Income £'000	Reserves £'000	Total £'000
Accountable Officer	34.21	2,224	278	-423		2,080
Commissioning & Performance	46.09	2,515	1,040	-349		3,207
Finance & Facilities	22.69	1,177	1,778	-190		2,766
Nursing, Quality & Workforce	52.15	2,497	67	-227		2,336
Transformation & Delivery	24.04	1,129	33			1,162
Running Cost Reserve					92	92
Running Cost QIPP					1,000	1,000
TOTAL	179.17	9,543	3,197	-1,189	1,092	12,643

Table 5

2019/20 RUNNING COSTS NON PAY ANALYSIS				
	Notes	Recurrent	Non Recurrent	Total
		£'000	£'000	£'000
Staff related costs	A	330	0	330
722 rent and running costs	B	602	0	602
IT support incl depreciation	C	930	101	1,031
Locality allowance	D	569	0	569
Consultancy		200	0	200
Legal fees		150	0	150
Collaborative working	E	97	0	97
Audit fees - external and internal		102	0	102
Other		64	54	118
TOTAL		3,042	155	3,197
A) Includes payroll contract, staff expenses and training, Organisational Development budget, Apprentices Levy and occupational health				
B) This is net of recharges to other occupiers such as ICS team. Includes all facilities costs.				
C) Includes Embed and DSCRO contracts				
D) Funding for four Localities engagement in and work on CCG commissioning (excl. salary costs for Locality Managers who are on CCG payroll.)				
E) Payments to other CCGs leading on commissioning arrangements eg for 999/111 collaborative				

6. Key Next Steps

The key next steps include:

- A) Completion of contract negotiations with our main providers
- B) Stress testing QIPP plans and seeking further schemes to close the £1.3m gap
- C) Submission of Final Plan for 2019/20 by 4 April 2019

7. Action for Governing Body / Recommendations

The Governing Body is asked to:

1. Approve the initial 2019/20 budgets and budget holders as set out in Appendix B
2. Consider the key risks and issues to the delivery of the financial plan for 2019/20.

Paper prepared by: Diane Mason, Senior Finance Manager, Jackie Mills, Deputy Director of Finance and Julia Newton, Director of Finance

On behalf of: Julia Newton, Director of Finance

February 2019

Key Assumptions for 2019/20 Financial Plan and Initial Budgets

This section sets out the key assumptions being used.

1. Deliver the required control total:

The Control total remains in year breakeven (£18m cumulative surplus) with no draw down of prior year surplus but also no requirement to increase our surplus.

It is assumed that there is no requirement to flex from this position or to contribute to any South Yorkshire & Bassetlaw ICS risk share arrangements as part of the single control total for the ICS and related financial framework.

2. Opening budgets based on an assessment of 2018/19 recurrent spend:

For each contract or service area the finance team have made an assessment of the recurrent baseline requirements using the latest intelligence on 2018/19 spend. Opening budgets therefore reflect the recurrent underlying cost in 2018/19. **This creates an opening £3.2m recurrent deficit** based on the Month 10 forecast.

3. Use national assumptions on Inflation & Tariff Efficiency with minimal exceptions

National tariff inflation will be 3.8% for 2019/20. The cost uplift includes the costs of the Agenda for Change pay awards that were paid directly to relevant providers in 2018/19 and a revised CNST contribution. The uplift excludes the transfer into national prices of a proportion of the Provider Sustainability Fund, the transfer of CQUIN 1.25% and the increase in employers pension contributions.

Tariff efficiency has been confirmed at 1.1% Hence the net tariff uplift is 2.7% This excludes the reduction for the costs of the new centralised procurement arrangements.

	Tariff Adjustments	%
a)	2019/20 Inflation	
	Pay Award 19/20	2.00%
	Capital	0.10%
	CNST	0.03%
	Other	0.40%
		2.53%
b)	Pay Award 18/19 previously funded direct to trusts	1.30%
c)	Combined inflation increase	3.83%
d)	Less: Efficiency factor	-1.10%
	Net uplift position to all NHS trusts	2.73%
e)	Other Adjustments	
	Provider Sustainability Fund less CNST -urgent care tariffs	2.20%
	Centralised Procurement reduction - acute prices only	-0.36%
	Half of CQUIN "recycled" into ALL tariffs	1.25%
	TOTAL applying to URGENT care tariffs	5.8%

The table below provides further information on the tariff adjustments

Source	Proposed Change	Tariff Prices affected
Provider Sustainability Fund (PSF)	£1 billion transferred from PSF into national prices for emergency care.	Non-elective prices, excluding excess bed days
Clinical Negligence Scheme for Trusts (CNST)	CNST adjustments are made by applying a forward-looking adjustment to the amount included in the current tariff. The figure included in the 2017/19 NTPS for 2018/19 overestimated the actual amount collected, and the 2019/20 level of contributions is lower than this. This means national tariff prices will reduce by about £330 million.	Mainly maternity, elective, non-elective prices, based on the contributions collected by NHS Resolution
Inflation	Cost uplift factor: +3.8% - see table above for explanation	All national and local prices
Centralised procurement	Lowering the cost uplift factor to fund overhead costs of Supply Chain Coordination Limited (SCCL) and reflect the reduced costs for providers of purchasing products through SCCL. For acute prices, this adjustment is -0.36%.	All national prices (with smaller adjustments for locally priced non-acute services – see Locally determined prices section)
CQUIN	+1.25% (half of CQUIN total) transferred into core prices (including locally agreed prices)	All national and local prices
Efficiency factor	-1.1%	All national and local prices

As per previous years the CCG then needs to consider what uplift is appropriate for other contracts and areas of spend. In the financial plan and initial budgets we have made the following assumptions:

CHC providers: Through the Integrated Commissioning arrangements with Sheffield City Council we aim to be consistent on approach to uplifts. As a result, the budgets have been based on price growth for homecare/supported living of 4.1%; residential/nursing care of 3.32%; personal health budgets of 4.59% based on the expected increases in minimum wage and other providers 3% on average.

FNC The CCG has no control over the rate per week which we have to pay to nursing homes where a client is assessed as needing funded nursing care.(FNC). At the moment we have provided for a 3% increase.

Locally Commissioned Services in primary care Proposals will need to be considered separately by the CCG's Primary Care Commissioning Committee.

Voluntary sector contracts After several years of "flat cash" it is proposed that we offer NHS inflationary uplifts.

4. GP Prescribing

Both volume and price have proved volatile in 2018/19 and it is difficult to predict what will happen in 2019/20 including taking into account the possible issues of medicine supply post Brexit. For the financial plan and initial budgets we have used the following assumptions:

GP Prescribing	£'m
Provision for growth in items at 3 year average growth of 1.8%	1.7
Provision for price increase eg impact of Brexit	0.7
Provision for impact of other changes eg NICE guidance	0.6
	3.0

5. Demand led Activity Pressures:

A critical element of the financial planning process is to identify any demand led pressures. In terms of acute hospital activity we are seeking to deliver 18 weeks and cancer targets and for urgent care activity deliver the expected growth based on historical trends and demographic expectations. For CHC we have built in underlying growth in demand. .

6. Reinstatement of mandatory 0.5% contingency reserve

The contingency reserve was deployed recurrently in 2018/19 to offset pressures elsewhere in the system. CCGs are required to set aside 0.5% of their budget at the beginning of each year in anticipation of further emerging pressures in-year. This means we have to set aside a reserve of £3.8m.

Sheffield CCG Initial Revenue Budgets for 2019/20

Appendix B

Proposed Budget Holder	Recurrent Budget brought forward from 2018/19 £'000	Virement - recycling of CQUIN £000	Growth £000	Price					Cost Pressures - mainly activity demand £000	Invest £000	2019/20 Forecast Spend before QIPP			QIPP £000	2019/20 Forecast Spend AFTER QIPP			% change				
				Inflation incl 18/19 Pay inflation £000	"Recycled" - ex PSF & CQUIN £000	Efficiency £000	Net of Inflation & Tariff Efficiency £000	Rec £000			NonRec £000	Total £000	Rec £000		NonRec £000	TOTAL £000	TOTAL	Net 19/20 Uplift	Other - mainly ex PSF	Demand/ Investments	QIPP	
				£000	£000	£000	£000	£000			£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	%
ALLOCATIONS																						
Programme (Commissioning) Allocation	769,054	0	40,175	0	0	0	0	0	0	0	809,229	0	809,229									
Additional allocations Ambulance and Spec Comm	0	0	1,724	0	0	0	0	0	0	0	1,724	0	1,724									
Primary Care Delegated Co-commissioning allocation	77,727	0	4,746	0	0	0	0	0	0	0	82,473	0	82,473									
Running Cost Allocation	12,729	0	(86)	0	0	0	0	0	0	0	12,643	0	12,643									
Allocations	859,510	0	46,559	0	0	0	0	0	0	0	906,069	0	906,069									
Programme Expenditure N.B. ALL BUDGETS ARE SHOWN NET OF INCOME AT THIS STAGE																						
SECONDARY CARE																						
Sheffield Teaching Hospitals																						
Acute Elective and Urgent Care	B Hughes	312,599	(4,126)	0	11,253	9,789	(3,310)	17,732	5,287	0	331,492	0	331,492	(6,040)	325,452	0	325,452	4.1%	2.5%	1.8%	1.7%	-1.9%
MSK contract	B Hughes	41,106	0	0	1,565	0	(452)	1,113	1,037	0	43,256	0	43,256	(1,764)	41,492	0	41,492	0.9%	2.7%	0.0%	2.5%	-4.3%
Sheffield Childrens	M Philbin	353,705	(4,126)	0	12,818	9,789	(3,762)	18,845	6,324	0	374,748	0	374,748	(7,804)	366,944	0	366,944	3.7%	2.6%	1.6%	1.8%	-2.2%
Ambulance Services	B Hughes	26,638	(449)	0	1,014	1,005	(359)	1,660	250	0	28,099	0	28,099	(125)	27,974	0	27,974	5.0%	2.5%	2.1%	0.9%	-0.5%
Patient transport services	B Hughes	21,410	(220)	0	815	181	(170)	827	1,244	0	23,261	0	23,261	0	23,261	0	23,261	8.6%	3.0%	-0.2%	5.8%	0.0%
Other NHS Trusts	B Hughes	3,308	(39)	0	126	39	(36)	128	200	0	3,598	0	3,598	0	3,598	0	3,598	8.8%	2.7%	0.0%	6.0%	0.0%
ISTC & Extended Choice	B Hughes	12,037	(156)	0	458	372	(132)	698	250	0	12,829	0	12,829	0	12,829	0	12,829	6.6%	2.7%	1.8%	2.1%	0.0%
IFRs	M Philbin	2,408	(29)	0	92	21	(26)	87	0	0	2,465	0	2,465	0	2,465	0	2,465	2.4%	2.7%	-0.3%	0.0%	0.0%
NCA's	B Hughes	500	0	0	19	15	(5)	29	0	0	529	0	529	0	529	0	529	5.8%	2.7%	3.1%	0.0%	0.0%
TOTAL Secondary Care		425,850	(5,019)	0	15,548	11,591	(4,551)	22,588	8,268	0	451,688	0	451,688	(7,929)	443,759	0	443,759	4.2%	2.6%	2.7%	1.9%	-1.9%
Mental Health and Learning Disabilities																						
Sheffield Health and Social Care NHS FT - LD	B Hughes	4,703	0	0	179	54	(52)	181	0	0	4,885	0	4,885	0	4,885	0	4,885	3.9%	2.7%	1.2%	0.0%	0.0%
Sheffield Health and Social Care NHS FT - MH	B Hughes	73,897	(839)	0	2,813	850	(813)	2,850	250	980	77,139	0	77,139	0	77,139	0	77,139	4.4%	2.7%	0.0%	0.3%	0.0%
Sheffield Health and Social Care	B Hughes	78,600	(839)	0	2,992	904	(865)	3,031	250	980	82,023	0	82,023	0	82,023	0	82,023	4.4%	2.7%	0.1%	0.3%	0.0%
Sheffield Childrens CAMHS	M Philbin	5,958	0	0	227	0	(66)	161	0	0	6,119	0	6,119	0	6,119	0	6,119	2.7%	2.7%	0.0%	0.0%	0.0%
IFRs MH	B Hughes	600	0	0	23	7	(7)	23	0	0	623	0	623	(40)	583	0	583	-2.8%	2.7%	1.2%	0.0%	-6.7%
Other Mental Health	B Hughes	2,104	0	0	71	16	(16)	72	0	0	2,176	0	2,176	(280)	1,896	0	1,896	-9.9%	2.6%	0.8%	0.0%	-13.3%
TOTAL Mental Health		87,263	(839)	0	3,313	927	(953)	3,287	250	980	90,941	0	90,941	(320)	90,621	0	90,621	3.8%	2.7%	1.1%	-0.1%	-0.4%
Community Services																						
Other Community	J Newton	309	0	0	12	0	(3)	8	0	0	318	0	318	0	318	0	318	2.7%	2.7%	0.0%	0.0%	0.0%
STH Community (excl MSK)	N Doherty	54,473	0	0	2,073	0	(600)	1,474	0	300	56,247	0	56,247	(300)	55,947	0	55,947	2.7%	2.7%	0.0%	0.0%	-0.6%
STH Community MSK	B Hughes	4,478	0	0	170	0	(49)	121	0	0	4,599	0	4,599	0	4,599	0	4,599	2.7%	2.7%	0.0%	0.0%	0.0%
Sheffield Childrens Community	M Philbin	3,707	0	0	141	0	(41)	100	0	0	3,807	0	3,807	0	3,807	0	3,807	2.7%	2.7%	0.0%	0.0%	0.0%
St Lukes Hospice	B Hughes	2,570	0	0	64	0	0	64	0	150	2,784	0	2,784	0	2,784	0	2,784	8.3%	2.5%	0.0%	0.0%	0.0%
Voluntary Organisations	B Hughes	233	0	0	6	0	0	6	0	0	239	0	239	0	239	0	239	2.5%	2.5%	0.0%	0.0%	0.0%
Local Authority																						
Section 75 BCF - People Keeping Well	N Doherty	696	0	0	0	0	0	0	0	0	696	0	696	0	696	0	696	0.0%	0.0%	0.0%	0.0%	0.0%
Section 75 BCF - Independent Living Solutions	N Doherty	2,205	0	0	0	0	0	0	0	250	2,455	0	2,455	(300)	2,155	0	2,155	-2.3%	0.0%	0.0%	0.0%	-13.6%
Section 75 BCF - Active Support & Recovery	N Doherty	1,818	0	0	0	0	0	0	0	0	1,818	0	1,818	0	1,818	0	1,818	0.0%	0.0%	0.0%	0.0%	0.0%
Community Subtotal		70,490	0	0	2,467	0	(693)	1,773	0	700	72,963	0	72,963	(600)	72,363	0	72,363					
Social Care																						
Section 256 - Grants	M Philbin	446	0	0	0	0	0	0	0	616	1,062	0	1,062	0	1,062	0	1,062	138.1%	0.0%	0.0%	0.0%	0.0%
Section 75 BCF - Mental Health	B Hughes	791	0	0	0	0	0	0	0	0	791	0	791	405	1,196	0	1,196	51.2%	0.0%	0.0%	0.0%	51.2%
Section 75 BCF - Support to Social Services	M Philbin	17,613	0	0	0	0	0	0	0	0	17,613	0	17,613	0	17,613	0	17,613	0.0%	0.0%	0.0%	0.0%	0.0%
Social Care Subtotal		18,850	0	0	0	0	0	0	0	616	19,466	0	19,466	405	19,871	0	19,871					
TOTAL Community & Social Care		89,340	0	0	2,467	0	(693)	1,773	0	1,316	92,429	0	92,429	(195)	92,234	0	92,234	3.2%	2.0%	0.0%	0.0%	-0.2%
Primary Care																						
Core Contract	N Doherty	51,174	0	461	0	0	0	0	0	0	51,635	0	51,635	0	51,635	0	51,635	0.9%	0.0%	0.0%	0.0%	0.0%
Premises	N Doherty	9,996	0	412	0	0	0	0	0	0	10,408	0	10,408	0	10,408	0	10,408	4.1%	0.0%	0.0%	0.0%	0.0%
QoF	N Doherty	7,635	0	0	0	0	0	0	0	0	7,635	0	7,635	0	7,635	0	7,635	0.0%	0.0%	0.0%	0.0%	0.0%
Enhanced Services	N Doherty	1,746	0	0	0	0	0	0	0	0	1,746	0	1,746	0	1,746	0	1,746	0.0%	0.0%	0.0%	0.0%	0.0%
Reserve	J Newton	392	0	3,830	0	0	0	0	0	0	4,222	0	4,222	0	4,222	0	4,222	0.0%	0.0%	0.0%	0.0%	0.0%
0.5% contingency	J Newton	370	0	43	0	0	0	0	0	0	413	0	413	0	413	0	413	11.6%	0.0%	0.0%	0.0%	0.0%

	Proposed Budget Holder	Recurrent Budget brought forward from 2018/19 £'000	Virement - recycling of CQUIN £000	Growth £000	Price					Cost Pressures - mainly activity demand £000	Invest £000	2019/20 Forecast Spend before QIPP			QIPP £000	2019/20 Forecast Spend AFTER QIPP			% change							
					Inflation incl 18/19 Pay inflation £000	"Recycled" - ex PSF & CQUIN £000	Efficiency £000	Net of Inflation & Tariff Efficiency £000	Rec £000			NonRec £000	Total £000	Rec £000		NonRec £000	TOTAL £000	TOTAL %	Net 19/20 Uplift %	Other - mainly ex PSF %	Demand/ Investments %	QIPP %				
																							£000	£000	£000	£000
Delegated Primary Care		71,313	0	4,746	0	0	0	0	0	0	0	76,059	0	76,059	0	76,059	0	76,059	0	76,059						
Locally Commissioned Services	N Doherty	14,326	0	0	0	0	0	0	0	900	0	15,226	0	15,226	0	15,226	0	15,226	0	15,226	6.3%	0.0%	0.0%	0.0%	0.0%	
GPIT	B Hughes	1,715	0	0	0	0	0	0	0	0	0	1,715	0	1,715	0	1,715	0	1,715	0	1,715	0.0%	0.0%	0.0%	0.0%	0.0%	
Other	N Doherty	2,627	0	0	0	0	0	0	0	0	0	2,627	0	2,627	0	2,627	0	2,627	0	2,627	0.0%	0.0%	0.0%	0.0%	0.0%	
CCG Commissioned Services		18,668	0	0	0	0	0	0	0	900	0	19,568	0	19,568	0	19,568	0	19,568	0	19,568						
GP Prescribing	M Philbin	91,133	0	0	689	0	0	689	2,339	0	0	94,161	0	94,161	(1,798)	92,363	0	92,363	0	92,363	1.3%	0.8%	0.0%	2.6%	-2.0%	
Medicines Optimisation Team	M Philbin	1,814	0	0	35	0	0	35	0	0	0	1,850	0	1,850	0	1,850	0	1,850	0	1,850	2.0%	2.0%	0.0%	0.0%	0.0%	
Prescribing		92,947	0	0	724	0	0	724	2,339	0	0	96,010	0	96,010	(1,798)	94,212	0	94,212	0	94,212						
TOTAL Primary Care including Prescribing		182,928	0	4,746	724	0	0	724	2,339	900	0	191,637	0	191,637	(1,798)	189,839	0	189,839	0	189,839	3.8%	0.4%	2.6%	1.3%	-1.0%	
Continuing Healthcare																										
Continuing Care - childrens	M Philbin	2,701	0	0	92	0	0	92	470	0	0	3,263	0	3,263	(250)	3,013	0	3,013	0	3,013	11.6%	3.4%	0.0%	17.4%	-9.3%	
Continuing Care - adult	M Philbin	45,613	0	0	1,439	0	0	1,439	477	0	0	47,529	0	47,529	(2,203)	45,326	0	45,326	0	45,326	-0.6%	3.2%	0.0%	1.0%	-4.8%	
Funded nursing care	M Philbin	7,072	0	0	205	0	0	205	0	0	0	7,277	0	7,277	0	7,277	0	7,277	0	7,277	2.9%	2.9%	0.0%	0.0%	0.0%	
Continuing Healthcare Assessments	M Philbin	2,802	0	0	90	0	0	90	0	0	0	2,891	0	2,891	0	2,891	0	2,891	0	2,891	3.2%	3.2%	0.0%	0.0%	0.0%	
TOTAL CHC and FNC		58,187	0	0	1,826	0	0	1,826	947	0	0	60,960	0	60,960	(2,453)	58,507	0	58,507	0	58,507	0.5%	3.1%	0.0%	-2.6%	-4.2%	
Other Programme																										
111	B Hughes	1,407	0	0	54	0	(15)	38	251	0	0	1,696	0	1,696	0	1,696	0	1,696	0	1,696	20.5%	2.7%	0.0%	17.8%	0.0%	
IFR Team	M Philbin	66	0	0	0	0	0	0	0	0	0	66	0	66	0	66	0	66	0	66	0.0%	0.0%	0.0%	0.0%	0.0%	
Other Commissioning - £1.4m vacant community premises	J Newton	3,483	0	0	86	0	0	86	50	0	0	3,619	0	3,619	(545)	3,074	0	3,074	0	3,074	-11.7%	2.5%	0.0%	1.4%	-15.6%	
Primary Care Development Nurses	M Philbin	450	0	0	9	0	0	9	0	0	0	458	0	458	0	458	0	458	0	458	2.0%	2.0%	0.0%	0.0%	0.0%	
TOTAL Other Programme		5,406	0	0	148	0	(15)	133	301	0	0	5,840	0	5,840	(545)	5,295	0	5,295	0	5,295	0	0	0.0%	0.0%	0.0%	0.0%
Reserves																										
Commissioning Reserves	J Newton	240	5,857	1,380	0	(5,857)	0	(5,857)	0	9,005	0	10,624	0	10,624	0	10,624	0	10,624	0	10,624						
0.5% General Contingency Reserve	J Newton	0	0	0	0	0	0	0	0	4,046	0	4,046	0	4,046	0	4,046	0	4,046	0	4,046						
Reserve for non recurrent investments	J Newton	800	0	0	0	0	0	0	0	0	0	800	0	800	0	800	0	800	0	800						
Unidentified QIPP reserve	J Newton	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,300)	(1,300)	0	(1,300)	0	(1,300)						
Programme Expenditure		850,014	0	6,126	24,026	6,661	(6,212)	24,475	12,105	16,247	0	908,966	0	908,966	(14,540)	894,426	0	894,426	0	894,426						
Running Costs																										
Expenditure																										
Accountable Officer	M Ruff	2,055	0	0	25	0	0	25	0	0	0	2,080	0	2,080	0	2,080	0	2,080	0	2,080						
Commissioning & Performance	B Hughes	3,169	0	0	38	0	0	38	0	0	0	3,206	0	3,206	0	3,206	0	3,206	0	3,206						
Finance & Facilities	J Newton	2,725	0	0	41	0	0	41	0	0	0	2,766	0	2,766	0	2,766	0	2,766	0	2,766						
Nursing, Quality & Workforce	M Philbin	2,300	0	0	36	0	0	36	0	0	0	2,336	0	2,336	0	2,336	0	2,336	0	2,336						
Transformation & Delivery	N Doherty	1,149	0	0	13	0	0	13	0	0	0	1,162	0	1,162	0	1,162	0	1,162	0	1,162						
Expenditure within budgets		11,398	0	0	152	0	0	152	0	0	0	11,550	0	11,550	0	11,550	0	11,550	0	11,550						
Running Costs Reserve	J Newton	1,331	0	(86)	(152)	0	0	(152)	0	0	0	1,093	0	1,093	(1,000)	1,093	(1,000)	93	93							
Running Costs expenditure		12,729	0	(86)	0	0	0	0	0	0	0	12,643	0	12,643	(1,000)	12,643	(1,000)	11,643	11,643	0.0%						
Total Expenditure		862,743	0	6,040	24,026	6,661	(6,212)	24,475	12,105	16,247	0	921,609	0	921,609	(15,540)	907,069	(1,000)	906,069	906,069	906,069						
Planned (Surplus)/deficit		3,233	0	(40,519)	24,026	6,661	(6,212)	24,475	12,105	16,247	15,540	0	15,540	(15,540)	1,000	(1,000)	0	0	0	0						