

**Adoption of Unaudited Accounts for 2018/19 and
 Finance Report at Month 12**

C

Governing Body meeting

2 May 2019

Author(s)	Jackie Mills, Deputy Director of Finance Chris Cotton, Senior Finance Manager Pat Lunness, Senior Finance Manager
Sponsor Director	Julia Newton, Director of Finance
Purpose of Paper	
<p>This report presents Governing Body with the draft unaudited accounts for 2018/19, as well as the final Month 12 finance report, presented on a consistent basis to previous months. The report is in two parts:</p> <p>Part A – Adoption of draft unaudited accounts. The CCG submitted its draft accounts to NHS England in advance of the required deadline of 24 April 2019. These accounts are now subject to External Audit review. The final audited accounts will be considered at a meeting of the Audit and Integrated Governance Committee and presented for formal approval at the meeting of the Governing Body on 23 May 2019. This will allow the audited accounts to be submitted to NHS England by the required deadline of 9.00 am on 29 May 2019. The draft accounts can be found in Member’s information packs for this meeting.</p> <p>Part B – Month 12 finance Report.</p> <p>Subject to the external audit review, I am pleased to report that the CCG expects to demonstrate achievement of all statutory financial duties for 2018/19. We are reporting a surplus of £26k against our in year breakeven control total and a cumulative surplus of £18m due to the historic surplus brought forward from prior years.</p>	
Key Issues	
<p>The accounts and Month 12 finance report show delivery of CCG statutory financial duties subject to external audit.</p> <p>There have been no material changes in the forecast of individual areas of expenditure since Month 11.</p>	
Is your report for Approval / Consideration / Noting	
Approval	

Recommendations / Action Required by Governing Body
<p>The Governing Body is asked to:</p> <ul style="list-style-type: none"> • Part A: Adopt (i.e. approve) the unaudited 2018/19 accounts; • Part B: Note the final 2018/19 outturn position for the CCG, which is subject to external audit of the CCG's annual accounts. • Part B: Approve the final budget changes for 2018/19 as set out in Section 6.
Governing Body Assurance Framework
<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 for 2018/19 in the 2018/19 GBAF: 3.1, 4.1, 4.2 and 4.3.</p>
Are there any Resource Implications (including Financial, Staffing etc)?
None
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> Not applicable</p>
<i>Have you involved patients, carers and the public in the preparation of the report?</i>
Not applicable

Adoption of Unaudited Accounts 2018/19 and Month 12 Finance Report

Governing Body meeting

2 May 2019

Part A: Adoption of Unaudited Accounts for 2018/19

1. Purpose

This report accompanies the pre-audited accounts (financial statements) produced by the CCG in respect of the 2018/19 financial year. **These can be found in Member's information packs for this meeting.** In line with External Auditor requirements, they are presented to the Governing Body for adoption. They are presented in conjunction with the separate report on the CCG's draft Annual Report including the Annual Governance Statement and Remuneration Report.

2. Process to Date and Next Steps

The CCG submitted its financial statements (accounts) ahead of the NHS England deadline of 24 April 2019. The financial statements have been prepared in line with the Department of Health and Social Care Group Accounting Manual 2018-19. The financial policies stated at the beginning of the statements are those policies which CCGs have been required by NHS England to adopt. These were previously reviewed and considered by the CCG's Audit and Integrated Governance Committee (AIGC) on 28 March 2019, along with the basis of estimation used by the CCG for certain key areas of spend where the actual spend will not be known until after the submission of accounts such as month 12 prescribing costs and the final activity position for acute providers.

In addition to submission of the accounts, CCGs must provide the same information (with further analysis in places) to NHS England in a standard format for consolidation. The draft return has been submitted to NHS England alongside the draft accounts.

The External Audit of the accounts is due to commence on 29 April 2019.

The Audit and Integrated Governance Committee will meet on the morning of 23 May 2019 and will receive the post audit financial statements together with the report on those statements by our external auditors, KPMG. Members will have the opportunity to consider the accounts in detail.

The Governing Body will meet on the same day, 23 May, following the AIGC meeting, and will receive the audited financial statements and will be asked to formally adopt them.

The final audited financial statements must be submitted to NHS England by 9.00 am on 29 May 2019.

3. Explanation of Key Issues in the Financial Statements

The CCG has delivered against its financial statutory duties. The information below summarises the key statements in the accounts. Further details can be found in the Director of Finance's Month 12 report presented in Part B of this paper.

The accounts (or financial statements) consist of four primary statements:

- . A Statement of Comprehensive Net Expenditure
- . A Statement of Financial Position
- . A Statement of Changes in Taxpayer's Equity
- . A Statement of Cash Flows.

These are accompanied by notes to the accounts which provide further information on the financial activities of the CCG. The accounts include comparative figures for the prior year to show how the CCG's financial position has changed year on year.

Statement of Comprehensive Net Expenditure (SOCNE) (Page 1 of Accounts)

Accounting Standards require the preparation of a statement of comprehensive income. However, as CCGs are funded by an allocation from Parliament, the Group Accounting Manual requires us to prepare a Statement of Comprehensive Net Expenditure (SOCNE) instead. The SOCNE shows the amount spent by the CCG in the year, less any income we have received from the provision of goods or services to other organisations. The SOCNE does not include the CCG's main source of funding which is our revenue resource limit (referred to as parliamentary funding in the accounts). Parliamentary funding is not treated as income, but is added to the general fund in the Statement of Changes in Taxpayers' Equity. As a result, the SOCNE does not tell you how well the CCG has performed against its financial targets, this information is given in the notes to the accounts (Note 20: Financial Performance Targets).

For 2018/19, the SOCNE shows the net expenditure of the CCG of £876.9m (i.e. total expenditure £880.0m less income of £3.1m).

Statement of Financial Position (Page 2 of the Accounts)

The Statement of Financial Position (SOFP) provides a snapshot of the CCG's financial position at the end of the financial year (31 March). The SOFP is made up of two parts which must always equal each other: the top part (total assets employed) which shows the CCG's assets and liabilities (what the CCG owns and is owed), and the bottom part (total taxpayers' equity) which shows how the CCG has been financed. The notes to the accounts provide a further breakdown of the different category of assets/liabilities.

Non-Current Assets:

At 31/3/19, the CCG has £321k of non-current assets (previously known as fixed assets) relating to IT assets.

Current Assets:

The CCG had £11.6m (£5.8m in 2017/18) of current assets at the end of the financial year (£11,432k receivables and £139k cash). The CCG held no inventories (stock). The main elements of our current assets were amounts owed to us by other NHS organisations (£4.3m); prepayments (£3.4m) made to other NHS organisations (mainly in relation to maternity pathway payments); and amounts owed to us by Sheffield City Council (£1.2m) in line with our normal trading arrangements.

Current Liabilities:

The CCG had £48.9m of current liabilities relating to outstanding payables at the end of the financial year (£42.5m in 2017/18). Of this, £15.1m related to the prescribing accrual relating to expenditure in February and March. £5.2m related to Continuing Healthcare accruals (including £2.2m owed to Sheffield City Council), £1.2m in relation to non NHS contracts and £5.6m in relation to primary care, including £2.0m in relation to outstanding achievement payments for QoF. Of the amounts owed to NHS bodies, £9.8m related to payments due to the three Sheffield foundation trusts plus accruals in relation to partially completed spells of £0.8m, with the remaining £4.0m being owed to the wider NHS.

Statement of Changes in Taxpayers' Equity (Page 3 of the Accounts)

The Statement of Changes in Taxpayers' Equity (SOCITE) shows the movement on the general fund and reserves in the year. The amounts shown in this statement are also reflected in the SOCNE in the other operating expenses section. The CCG's parliamentary funding for the year is shown at the bottom of this statement.

Statement of Cash Flows (Page 4 of the Accounts)

The statement of cash flows (SOCF) summarises the actual cash flowing into and out of the CCG during the year. It differs from the SOCNE which includes expenditure which the CCG has incurred but not paid for and income which is due but has not yet been received.

Key Notes to the Accounts

Other Operating Revenue (Note 2 to the Accounts – Page 10)

This note analyses all income. The accounts are prepared in accordance with the overarching principle that income and expenditure are recorded gross and are not netted off.

In 2018/19, the CCG has received revenue of £3.1m (£5.2m in 2017/18). This includes:

- £0.2m better care fund income
- £0.3m relates to Research income
- £0.2m income for Resettlement programmes
- £0.4m grant income from Macmillan
- £0.3m income for Sheffield Accountable Care Partnership
- £0.2m relates to income for the Learning Disability Transforming care programme
- The reduction in revenue is as a result of the implementation of IFRS 15, which has meant recharges such as GP Prescribing recharges and rebates are now coded as negative expenditure to offset the original cost.

Operating Expenses (Note 5 to the Accounts – Page 14)

This note analyses the CCG's expenditure on goods and services in the year. As with revenue, the overarching principle is that revenue income and expenditure are recorded gross and are not netted off. Most of the expenditure on commissioning healthcare services will be shown as services from foundation trusts, NHS trusts and other NHS bodies.

In 2018/19, the CCG has incurred £880m (£853m in 2017/18) of gross expenditure made up of £17.2m in relation to pay expenditure, and £862.0m non pay spend. Pay costs have

increased by £2.0m compared to 2017/18. £1.4m of this increase is due to increased staff costs within South Yorkshire and Bassetlaw Integrated Care System which the CCG hosted. The remaining increase is as a result of having fewer vacancies through the year.

The vast majority of the non-pay expenditure is in relation to our commissioned health care spend. The Month 12 finance report presented in Part B of this paper provides a detailed breakdown of that spend.

Financial Performance Targets (Note 20 to the Accounts – Page 27)

The CCG has statutory financial duties set out in sections 223H, I and J of the 2006 Act (as amended). NHS England confirms in the annually published 'Allocations Directions' to CCGs the specified amounts. The CCG's performance against these financial targets is disclosed in this note.

- Expenditure not to exceed income. In this case income includes all parliamentary funding.
- Capital resource use not exceed amount specified in Directions. CCGs have to keep their capital expenditure (expenditure on property, plant and equipment) within a limit set each year by NHS England.
- Revenue resource use and, if specified, revenue resource on specific matters does not exceed the amount specified in Directions. CCGs have to keep their net operating costs for the year within a limit set each year by NHS England.
- Revenue administration resource use (running costs) does not exceed the amount specified in the Directions. HM Treasury requires that all income and expenditure is classified as either administration or programme. Programme is any income or expenditure on the direct provision of healthcare or healthcare related services. Administration is any income or expenditure which is not for the direct provision of healthcare or healthcare related services. CCGs are not allowed to spend more than the set amount.

Gross operating expenditure was £853.3m against a Revenue Resource limit (RRL) of £866.0m plus income of £5.2m, (totalling £841.7m), generating a net surplus of £18.0m. This demonstrates achievement of the statutory duty and was in line with the planned surplus agreed with NHS England.

Net running cost expenditure was £10.4m against a Running Cost Allocation (RCA) of £12.7m, which due to roundings, generated a surplus of £2.4m which forms part of the overall £18.0m surplus. Overall the position demonstrates achievement of the statutory duty.

Capital expenditure of £120k was in line with the capital allocation received from NHS England.

Other Notes to the Accounts

We have determined that we have no post balance sheet events which will have a material effect on the financial statements.

As required, in Note 18 we have set out our Related Party Transactions. These are transactions with other organisations in which Members of Governing Body have a controlling interest which they have declared on the CCG's Register of Interests.

Part B: Month 12 Finance Report

1. Executive Summary

Key Duties	Final Outturn	Key Issues
Deliver £18.0m Surplus (CCG's Control Total) against Commissioning Revenue Resource Limit (RRL) + RCA combined	(£18.0m) Under Spend	The surplus brought forward from 2017/18 was £18.0m. For 2018/19, the CCG has been set an in-year breakeven control total by NHS England, i.e. we are required to maintain our brought forward cumulative surplus. The final outturn is £18.0m.
a) Achieve a surplus against the Programme Allocation	(£15.3m) Under Spend	The final surplus on the programme allocation was £15.3m against a plan of £17.6m, additional surplus was realised against the Running Cost Allocation to meet the overall control total.
b) Remain within Running Cost Allowance (RCA) of £12.78m.	(£2.7m) Under Spend	The final surplus on the programme allocation was £2.7m against a plan of £0.4m
Remain within Cash Limit (i.e. Maximum draw down set by NHS England)	£0.1m closing balance	The CCG's maximum draw down for 2018/19 notified in March was £877.5m. The balance at bank at the year end was £0.1m.

Green CCG delivered against financial duty

2. Final Outturn Revenue Position

2.0 Overview The financial position at month 12 is detailed in **Appendix A** and **Table A** below, **Appendix B** breaks down the financial position by programme category.

Table A: Summary Position at 31 March 2019

	Annual Budget	Outturn	Variance	Variance
	£'000s	£'000s	£'000s	%
Acute Hospital Care	409,370	422,341	12,971	3.2%
Mental Health & Learning Disabilities	89,269	89,177	(92)	-0.1%
Prescribing	95,860	91,756	(4,104)	-4.3%
Community Services including CHC	157,636	156,943	(693)	-0.4%
Primary Care	94,482	93,061	(1,421)	-1.5%
Collaborative Working	13,577	13,640	63	0.5%
Reserves including planned surplus	21,977	0	(21,977)	-100%
Programme Costs	882,171	866,918	(15,253)	-1.7%
Running Costs (analysis in section 2.1.11)	12,778	10,001	(2,777)	--21.7%
Total Budget 2018/19	894,949	876,918	(18,031)	-2.0%

2.1 Key Highlights

2.1.1 **Sheffield Teaching Hospitals (STH)** is by far the most significant contract in value terms at £400m (including the MSK and Walk in Centre contracts). The final year end position showed an over-spend of £11.5m (2.9%); a small improvement on the expected £11.9m previously forecast. QIPP schemes associated with STH achieved savings of £5.7m against the target of £10.2m in line with the previously forecast position.

The year end position includes a variety of estimates for activity and costs in March as the data has a high level of uncoded activity. Sheffield CCG and STH have worked closely together to try to ensure that the estimates are based on the latest information available and historic trends. When final information is reported in May there will be a reconciliation with the CCG paying for actual activity.

The table below shows a breakdown of the reported overspend. It is worth noting the price variance of £1,143k against 'All other areas' predominantly relates to CQUINS schemes not achieved.

Contract Position for the year ended March 2019 (£000's)	Financial variance	QIPP variance	Volume of activity	Price of activity
Planned Inpatients	£177	-£325	£964	-£462
All Outpatients Appointments	£4,938	£1,762	£2,129	£1,047
Urgent Inpatients	£5,544	£2,067	£645	£2,832
A&E	£338	£94	£260	-£16
Sub Total	£10,997	£3,598	£3,998	£3,402
High Cost Drugs	£1,060	£337	£723	£0
All other areas	-£544	£599	£0	-£1,143
Total	£11,513	£4,534	£4,721	£2,258

As reported during the year, it is difficult to compare the Outpatient Queue with last year due to a variety of technical changes in recording. Both the Outpatient Queue and Inpatient Waiting list remain reasonably static based on March monitoring information. The March RTT performance shows 92.79% overall but some specialties do continue to miss the 92% target (Dental and Vascular specialties in particular).

Sheffield Children's (SCH) yearend position was an over spend of £0.7m across a range of services. As with STH, there will be a final reconciliation when all data is known.

2.1.2 Mental Health and Learning Disability Services: The underspend against **Sheffield Health and Social Care (SHSC)** services and overspend against **Sheffield City Council (SCC)** roughly offset each other. As stated previously, the CCG is a part of a transformation programme and financial risk share with SHSC and SCC. The year end position is that savings of £4.1m were achieved against a target of £7.1m. The CCG's share of the financial gap is in line with the level of unidentified QIPP which is part of reserves. The underspend reported under **Other Mental Health** is as a result of funding received for the learning disability transforming care programme. This funding partially offsets cost pressures in Other Mental Health and Continuing Healthcare that the CCG has previously funded.

2.1.3 Ambulance Services: The underspend of £0.2m was as a result of a rebate from the 999 contract for service developments was not fully implemented.

2.1.4 Other NHS Trusts: Overall the NHS contracts external to Sheffield had an overspend of £0.9m, which the majority can be attributed to additional activity at Rotherham, Leeds and Barnsley hospitals

2.1.5 ISTC & Extended Choice: There is a small underspend of £0.1m for extended choice providers which relates to a reduction in gynaecology activity with these providers.

2.1.6 Individual Funding Requests (IFR): As previously stated, IFR shows a negative budget and actuals. This is as a result of raising an invoice (£0.7m) to another CCG where we are clear, with legal advice, that the other CCG is the responsible commissioner. IFR costs were lower than planned resulting in a £0.2m underspend.

2.1.7 Non Contract Activity: The final position for Non Contract Activity (NCA) is an overspend of £1.4m. Of this, £0.6m relates to increased activity at a private ophthalmology provider that opened a clinic in Sheffield in 2018, £0.6m is due to general growth in activity and the remaining £0.2m is due to our final baseline spend (2017/18) being higher than the agreed budget.

2.1.8 Continuing Health Care (CHC): The year-end position on adult CHC was roughly breakeven (less than £50k overspend). Children's Continuing care underspent by £0.4m with Funded Nursing Care (FNC) underspending by £0.8m, both due to having reduced numbers of eligible patients compared to the plan for 2018/19.

2.1.6 Prescribing: At the time of closing the CCG accounts, 11 months of prescribing data had been received, requiring the CCG to estimate March activity to arrive at the year-end out-turn position of an underspend of just under £4.0m. This position includes the £2m underspend associated with national pharmaceutical pricing being lower than planned for within the budget. Much of the remaining £2m underspend is attributed to the work undertaken under the Prescribing Quality Incentive scheme, as part of the scheme.

2.1.7 Quality Innovation, Productivity & Prevention (QIPP): The final out-turn position is reported in detail in a separate paper to this governing body meeting. Overall we achieved £15.8m or just over 85% of the original £18.5m QIPP target, which is a good result and contributed to delivery of the overall financial position.

2.1.8 Section 75 Framework Partnership Agreement (Better Care Fund): Appendix E shows the citywide position in relation to the Better Care Fund (BCF). The final position shows an overspend of £13.7m (compared to £12.0m forecast at M11).

CCG expenditure within the BCF is included within the overall CCG reported position in appendices A to D. The increase in expenditure in March related to spend continuing healthcare, mental health and emergency admissions. The final reported variance showed a variance of £5.9m (2.3%), of which £5.6m relates to emergency admissions within the scope of the BCF and £1.0m related to active support and recovery. Information received from Sheffield City Council (SCC) shows a final overspend of £7.8m (6.4%). The overspend of £9.9m on adult social care was offset by slippage against the capital grants budget of £2.1m.

2.1.9 Reserves: The final year position was a release of £2.4m within the Commissioning and Non-Recurrent reserves as a result of slippage on investments that had previously been planned. General Contingency was left with £2.4m slippage to offset overspends within Programme spend.

2.1.10 Running Costs: The final spend against the £12.8m running cost allocation is summarised in the table below. At the planning stage Governing Body approved a planned underspend of £0.4m towards delivery of the overall surplus. The final underspend was £2.8m resulting from vacant posts, uncommitted reserves, re-allocating certain areas of spend to programme in line with updated guidance and minimising spend on consultancy and agency staff.

Category	Annual Budget £'000s	Outturn Variance £'000s
Pay	8,925	(598)
Non Pay	3,520	(563)
Income	(1,237)	(46)
Running Costs Reserve	1,170	(1,170)
Running Costs Planned Underspend	400	(400)
Running Cost Budget	12,778	(2,777)

3. Delivery of Cash Position

The CCG was notified of a maximum cash drawdown limit of £877.5m at month 12. The total cash used to the end of March was £888.7m. This was against requested cash drawdowns of £785.5m, prescribing & home oxygen of £90.9m, other income of £12.3m and a brought forward balance of £181k. No additional cash draw down was required in March. The cash balance at bank at the end of the year was £0.1m.

4. Key Budget Movements

In line with the Scheme of Budgetary Delegation, the Governing Body is required to sign off all budget movements over £2m. There has been one transfer of £2m budget from Reserves to Sheffield City Council in month 11. This was to fund the non-recurrent agreement to provide additional support to social care cost pressures in line with discussions that have taken place throughout the year relating to collective pressures and mitigations.

In addition, in line with the section 75 agreement with Sheffield City Council (SCC), any proposed changes to Better Care Fund budgets in excess of £1m are required to be approved by the Governing Body (as well as by SCC). The only change at Month 12 is the transfer noted above.

5. Better Payment Practice Code

The Better Payment Practice Code requires the clinical commissioning group to pay all valid invoices by the due date or within 30 days of receipt of a valid invoice, whichever is later. A summary of the position for the 12 month period to the end of March is reported in the table below:

Measure of compliance	12 months to Mar-19 Number	12 months to Mar-19 £'000
Non-NHS Payables		
Total Non-NHS Trade invoices paid in the year	17,016	200,008
Total Non-NHS Trade Invoices paid within target	16,818	199,589
Percentage of Non-NHS Trade invoices paid within target	98.84%	99.79%
NHS Payables		
Total NHS Trade invoices paid in the year	4,141	634,773
Total NHS Trade invoices paid within target	4,083	634,260
Percentage of NHS Trade invoices paid within target	98.60%	99.92%

6. Recommendations:

The Governing Body is asked to:

- Part A: Adopt (i.e. approve) the unaudited 2018/19 accounts;
- Part B: Note the final 2018/19 outturn position for the CCG, which is subject to external audit of the CCG's annual accounts.
- Part B: Approve the budget changes in relation to the Better Care Fund set out in Section 6.

Paper prepared by: Jackie Mills, Deputy Director of Finance, Chris Cotton, Senior Finance Manager, and Pat Lunness, Senior Finance Manager

On behalf of: Julia Newton, Director of Finance

April 2019

NHS Sheffield Clinical Commissioning Group
Finance Report 2018/19 - Financial Position for Period Ending 31 March 2019

	Full Year Position at 31 March 2019					Forecast Variance @ Month 11 £'000s
	Budget	Expenditure	Variance		Change from prev month*	
	£'000s	£'000s	Over (+) / Under(-) £'000s	%		
PROGRAMME COSTS						
Revenue Resource Limit	882,171	882,171	0	0.0%	→	0
EXPENDITURE						
Acute Hospital Care						
Elective	153,525	158,863	5,337	3.5%	↓	5,529
Urgent care	154,589	160,972	6,384	4.1%	↑	5,744
Other Acute Care / Ambulance Services	101,256	102,506	1,250	1.2%	↓	1,422
	409,370	422,341	12,971	3.2%	↑	12,695
Mental Health & Learning Disabilities						
Mental Health & Learning Disabilities	89,269	89,177	(92)	-0.1%	↑	(242)
Community Services						
Elective Community Care	38,756	38,723	(32)	-0.1%	↓	(26)
Urgent Community Care	5,227	5,198	(28)	-0.5%	↓	0
Intermediate Care & Reablement	45,646	46,582	936	2.1%	↓	965
Long Term Care and End of Life	63,988	62,299	(1,690)	-2.6%	↓	(1,815)
Prescribing	95,860	91,756	(4,104)	-4.3%	↑	(4,127)
Other Commissioning	4,019	4,140	121	3.0%	↑	8
	253,496	248,699	(4,797)	-1.9%	↑	(4,995)
Primary Care						
Primary Care Co-commissioning	72,672	72,402	(271)	-0.4%	↑	(363)
Locally Commissioned Primary Care Services	21,810	20,660	(1,150)	-5.3%	↑	(1,150)
	94,482	93,061	(1,421)	-1.5%	↑	(1,514)
Collaborative Working						
Collaborative Working	13,577	13,640	63	0.5%	↑	(87)
	13,577	13,640	63	0.5%	↑	(87)
Reserves						
Reserves	21,977	0	(21,977)	-100.0%	↓	(21,092)
TOTAL EXPENDITURE - PROGRAMME COSTS	882,171	866,918	(15,253)	-1.7%	↓	(15,234)
(UNDER)/OVER SPEND - Programme Costs	(0)	(15,253)	(15,253)		↓	(15,234)
RUNNING COSTS ALLOWANCE						
Running Cost Funding	12,778	12,778	0	0.0%	→	0
Total Running Cost Expenditure	12,778	10,001	(2,777)	-21.7%	↓	(2,770)
(UNDER)/OVER SPEND - Running Costs	0	(2,777)	(2,777)		↓	(2,770)
TOTAL						
Revenue Resource Limit	894,949	894,949	0	0.0%	→	0
Expenditure	894,949	876,919	(18,031)	-2.0%	↓	(18,004)
TOTAL (A)	(0)	(18,031)	(18,031)		↓	(18,004)

* ↑ = deterioration, ↓ = improvement, → = no change.

Appendix A (cont)

RESOURCE LIMIT ALLOCATIONS	Revenue			Annual Cash Drawdown Requirement incl Capital £'000s
	Recurrent	Non Rec	Total	
	£'000s	£'000s	£'000s	
Programme Costs - CCG				877,457
18/19 Opening CCG Recurrent Allocation	761,852		761,852	
2018-19 Additional Cash Uplift announced January 2018	5,867		5,867	
18/19 Opening Position - Primary Care Co Commissioning - Delegated	77,727		77,727	
18/19 Opening Position - Recurrent Change - Primary Care Access	3,496		3,496	
18/19 Opening Position Allocation adjustments b/f from 17/18	(2,945)		(2,945)	
2017/18 Brought Forward Surplus/Deficit		18,004	18,004	
SCH AMBER services	718		718	
18/19 Paramedic Allocations		147	147	
Health and Social Care Network		169	169	
Latent TB Qtrs 1,2,3 & 4 allocations		90	90	
Diabetes Transformation Fund		983	983	
2018-19 CYP IAPT Trainee staff salary support funding		36	36	
Learning Disabilities mortality reviews		34	34	
Adjustment for IR Changes, made recurrent M5	6		6	
Agenda for Change pay award uplift - Programme	60		60	
CYP Looked After Children Personalised Care		130	130	
Personalisation Level 2 demonstrator funding 2018/19		50	50	
GP WIFI maintenance Yr 2		46	46	
Patient Activation Mentor sites 2018/19		8	8	
National Diabetes Prevention Programme Q1,2 & 3		23	23	
Excess Treatment Programme		(16)	(16)	
Windows 10 Upgrades		58	58	
Hadfield Wing Support		750	750	
GP Uplift - delegated		592	592	
GPFV Practice Nurse Measures		16	16	
Development of Primary Care networks		575	575	
Charge Exempt Overseas Visitor (CEOV) Adjustment		(148)	(148)	
Medicines Optimisation in Care Homes Q1 - 4		355	355	
Cancer 62 Day Performance Improvement Funding (Sheffield Teaching)		70	70	
Mental Health Winter Pressures		39	39	
Quality Premium Tranche 1 Measures 2 - 6		256	256	
Correction Month 10 - AfC Pay award uplift - Programme	(60)	60	0	
Green Paper Waiting Time Initiatives		161	161	
S117 Mental Health Personal Health Budget PHB development programme		10	10	
GP workload tool backfill for GPs to test		17	17	
HCA Apprenticeship Development		16	16	
LAC Sheffield remaining Flexi Funding		40	40	
HSCN incentive funding		37	37	
Contribution to MHIS independent review fees		10	10	
Additional concessionary stock/NCSO funding for CCGs		519	519	
Month 12 IR changes	(5)		(5)	
Programme Costs - ICS				
Core Funding for South Yorkshire Cancer Alliance		275	275	
National Support Funding for South Yorkshire Cancer Alliance		744	744	
ED Revenue Funding for South Yorkshire Cancer Alliance		2,428	2,428	
Infrastructure funding for STPs		282	282	
Suicide Prevention - Qtrs 1,2,3 & 4		317	317	
Perinatal Comm Services Development Fund		880	880	
Maternity Transformation Funding		497	497	
South Yorkshire & Bassetlaw ICS - Transformation Funds		6,937	6,937	
Comms support funding for ICS		233	233	
Improving Access to General Practice: Buddying Network		5	5	
2018/19 UEC Transformation Allocation for SYB STP		431	431	
Elective Care - 18/19 Elective Care funding - SY&B ICS		109	109	
Advanced practice managers course - part funding for ICS		6	6	
ICS Population Health Management Transformation Funding		232	232	
ICS funding - leadership		85	85	
Transformation - Cancer		7	7	
STP Comms Support - public engagement		40	40	
ICS transformation funding - enhanced health in care homes		50	50	
ICS Prevention Funding		(1,200)	(1,200)	
Cancer Alliance Programme/Project Management		3	3	
Targeted Lung Health Checks - Cancer Programme - South Yorkshire Cancer Alliance		25	25	
Cancer Alliance MoU with Barnsley CCG		(68)	(68)	
Month 12 Programme Costs Resource Limit	846,716	35,455	882,171	877,457
Running Costs				
Initial Running Costs allocation	12,612		12,612	
Market rents		28	28	
Health and Social Care Network		21	21	
Agenda for Change pay award uplift - Admin	117		117	
Correction Month 10 - AfC Pay award uplift	(117)	117	0	
Month 12 Running Cost Resource Limit	12,612	166	12,778	
CLOSING LIMITS (B)	859,328	35,621	894,949	877,457

Memo Table: Planned Surplus

	£'000
Historic Surplus b/f	6,134
Plus release of 1% reserve in 2016/17	8,124
Plus release of 0.5% reserve in 2017/18	3,746
Cumulative surplus carried forward from 2017/18	18,004
Planned increase to surplus in 2018/19	0
Total planned surplus for 2018/19	18,004

Memo Table: Forecast In Year Financial Performance

Total Allocation 18/19 from the above table	894,949
Less cumulative surplus carried forward from 2017/18	-18,004
In Year Allocation	876,945

Expenditure:

Forecast Expenditure (Programme Spend plus Running Costs)	876,919
Forecast under/(over)-spend against in year allocation	26

NHS Sheffield Clinical Commissioning Group
Finance Report 2018/19 - Financial Position for Period Ending 31 March 2019

	Full Year Position at 31 March 2019				Forecast
	Budget	Expenditure	Variance		Variance @
			Over (+)/ Under(-)		Month 11
	£'000s	£'000s	£'000s	%	£'000s
PROGRAMME COSTS					
Revenue Resource Limit	882,171	882,171	0	0%	0
EXPENDITURE					
Acute Hospital Care					
Planned Care					
Sheffield Teaching Hospitals NHS FT	135,384	140,450	5,065	4%	5,062
Sheffield Children's NHS FT	12,166	12,216	50	0%	165
Other NHS Trusts	3,567	3,888	321	9%	404
ISTC & Extended Choice	2,408	2,309	(98)	-4%	(102)
Planned Care	153,525	158,863	5,337	3%	5,529
Urgent Care					
Sheffield Teaching Hospitals NHS FT	136,234	142,028	5,794	4%	5,532
Sheffield Children's NHS FT	11,954	12,183	229	2%	36
Other NHS Trusts	6,401	6,762	361	6%	176
Urgent Care	154,589	160,972	6,384	4%	5,744
Other Acute Care / Ambulance Services					
Sheffield Teaching Hospitals NHS FT	67,715	67,390	(324)	0%	321
Sheffield Children's NHS FT	2,105	2,388	283	13%	140
Other NHS Trusts	1,960	2,139	179	9%	172
ISTC & Extended Choice	23	23	0	0%	0
Ambulance Services	24,735	24,528	(207)	-1%	(241)
Other Acute Services including NCAs	4,718	6,036	1,319	28%	1,029
Other Acute Care	101,256	102,506	1,250	1%	1,422
Mental Health & Learning Disabilities					
Sheffield Health and Social Care NHS FT	79,206	79,080	(126)	0%	(152)
Sheffield Children's NHS FT	6,099	6,230	132	2%	98
Local Authority	1,238	1,397	159	13%	36
Other Mental Health Services	2,726	2,470	(256)	-9%	(224)
Mental Health & Learning Disabilities	89,269	89,177	(92)	0%	(242)
Community Services					
Planned Care					
Sheffield Teaching Hospitals NHS FT including MSK	12,663	12,763	100	1%	100
Sheffield Children's NHS FT	4,090	4,106	17	0%	14
Local Authority	20,755	20,765	10	0%	13
Development Nurses	459	353	(106)	-23%	(106)
Other Community Services	789	736	(54)	-7%	(46)
Planned Community Care	38,756	38,723	(32)	0%	(26)
Urgent Care					
111	1,449	1,421	(28)	-2%	0
Out of Hours	3,778	3,778	0	0%	0
Urgent Community Care	5,227	5,198	(28)	-1%	0
Intermediate Care & Reablement					
Sheffield Teaching Hospitals NHS FT	41,633	42,614	982	2%	982
Local Authority	1,817	1,817	(0)	0%	0
Community Equipment	2,196	2,151	(45)	-2%	(17)
Intermediate Care	45,646	46,582	936	2%	965
Long Term Care and End of Life					
Continuing Care	47,812	47,503	(310)	-1%	(590)
Continuing Healthcare Assessments	2,942	2,487	(455)	-15%	(315)
Continuing Care - IFRs	63	47	(15)	-24%	(14)

Funded Nursing Care	7,680	6,918	(762)	-10%	(710)
St Lukes Hospice	2,360	2,317	(43)	-2%	(54)
Sheffield Teaching Hospitals NHS FT	3,131	3,027	(104)	-3%	(130)
Long Term Care	63,988	62,299	(1,690)	-3%	(1,815)
GP Prescribing					
Prescribing	94,097	90,074	(4,023)	-4%	(4,040)
Medicines Optimisation Team	1,763	1,682	(81)	-5%	(87)
Prescribing	95,860	91,756	(4,104)	-4%	(4,127)
Other Commissioning	4,019	4,140	121	3%	8
Other Commissioning	4,019	4,140	121	3%	8
Primary Care					
Co-Commissioning					
Core Contract	51,004	51,122	118	0%	119
Premises	10,040	9,991	(48)	0%	(93)
QoF	7,501	7,400	(101)	-1%	0
Enhanced Services	1,776	1,579	(197)	-11%	(201)
Primary Care Other	2,352	2,309	(43)	-2%	(188)
Locally Commissioned Primary Care Services	21,810	20,660	(1,150)	-5%	(1,150)
Primary Care	94,482	93,061	(1,421)		(1,514)
Collaborative Working					
Accountable Care Partnership	85	25	(60)	-70%	(60)
Integrated Care System	13,134	13,274	140	1%	(8)
Better Care Fund	172	155	(17)	-10%	(18)
Other Collaborative Working	186	186	(0)	0%	(0)
Collaborative Working	13,577	13,640	63		(87)
Reserves					
Commissioning Reserves	2,175	0	(2,175)		(1,640)
General Contingency Reserve	2,350	0	(2,350)		(2,117)
ICS Reserves	0	0	0		0
Primary Care	395	0	(395)		(278)
Unidentified QIPP	(752)	0	752		752
0.5% Non Recurrent Reserve	205	0	(205)		(205)
Planned Surplus	17,604	0	(17,604)	-100%	(17,604)
Reserves	21,977	0	(21,977)	-100%	(21,092)
TOTAL EXPENDITURE - PROGRAMME COSTS	882,171	866,918	(15,253)	-2%	(15,234)

(UNDER)/OVER SPEND - Programme Costs	(0)	(15,253)	(15,253)		(15,234)
---	------------	-----------------	-----------------	--	-----------------

RUNNING COSTS ALLOWANCE					
Funding net of £1.5m transfer to commissioning budgets	12,778	12,778	0	0%	0
EXPENDITURE					
Accountable Officer	2,040	1,866	(174)	-9%	(180)
Commissioning & Performance	2,850	2,674	(176)	-6%	(144)
Finance & Facilities	2,883	2,558	(325)	-11%	(339)
Nursing, Quality & Workforce	2,401	2,066	(335)	-14%	(338)
Transformation & Delivery	1,034	837	(197)	-19%	(199)
Running Cost Reserve	1,170	0	(1,170)		(1,170)
Running Cost Planned surplus	400	0	(400)	-100%	(400)
TOTAL EXPENDITURE - RUNNING COSTS	12,778	10,001	(2,777)	-22%	(2,770)

(UNDER)/OVER SPEND - Running Costs	0	(2,777)	(2,777)		(2,770)
---	----------	----------------	----------------	--	----------------

TOTAL (UNDER)/OVER SPEND	(0)	(18,031)	(18,031)	-	(18,004)
---------------------------------	------------	-----------------	-----------------	----------	-----------------

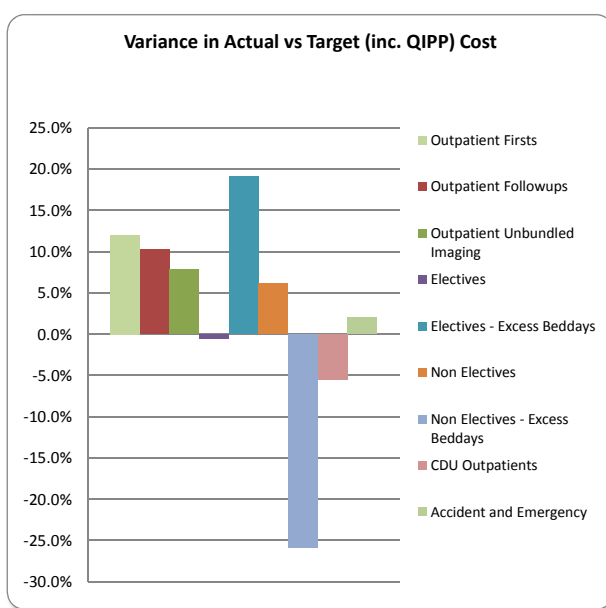
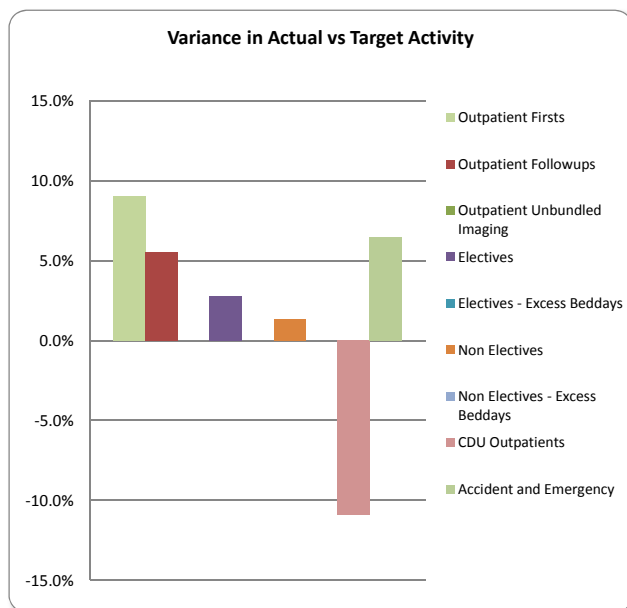
NHS Sheffield Clinical Commissioning Group
Finance Report 2018/19 - Financial Position for Period Ending 31 March 2019

Main Provider Contracts

		Full Year position at 31 March 2019			
		Budget	Expenditure	Variance	
				Over (+)/ Under(-)	
		£'000	£'000	£'000	%
EXPENDITURE					
Sheffield Teaching Hospitals NHS FT					
Planned Care - STH		135,384	140,450	5,065	3.7%
Urgent Care - STH		136,234	142,028	5,794	4.3%
Community Care - STH		12,663	12,763	100	0.8%
Other Acute - STH		41,158	40,114	(1,043)	-2.5%
High Cost Drugs - STH		15,371	16,431	1,060	6.9%
Maternity Services		11,186	10,845	(341)	-3.0%
Primary Care - Out of Hours		3,778	3,778	0	0.0%
Intermediate Care & Reablement		41,633	42,614	982	2.4%
End of Life Care		3,131	3,027	(104)	-3.3%
	<i>Sub Total</i>	400,537	412,050	11,513	2.9%
Sheffield Children's NHS FT					
Planned Care - SCH		12,166	12,216	50	0.4%
Urgent Care - SCH		11,954	12,183	229	1.9%
Community Care - SCH		3,698	3,715	16	0.4%
Mental Health Services - SCH		6,099	6,230	132	2.2%
Other Acute - SCH		1,356	1,587	231	17.0%
High Cost Drugs - SCH		749	801	52	7.0%
Safeguarding		391	392	0	0.1%
	<i>Sub Total</i>	36,414	37,123	710	1.9%
Sheffield Health and Social Care NHS FT					
Mental Health & Learning Disabilities		79,206	79,080	(126)	-0.2%
	<i>Sub Total</i>	79,206	79,080	(126)	-0.2%
		516,158	528,254	12,096	2.3%

Sheffield CCG Commissioned Activity and Costs - March 2019

Sheffield Teaching Hospitals NHS FT



Point of Delivery	Year to Date Activity Plan	Year to Date Actual Activity	Variance	
			Activity	%
Outpatient Firsts	113,049	123,277	10,228	9.0%
Outpatient Followups	282,321	298,001	15,680	5.6%
Outpatient Unbundled Imaging				
Electives	57,908	59,501	1,593	2.8%
Electives - Excess Beddays				
Non Electives	54,139	54,865	726	1.3%
Non Electives - Excess Beddays				
CDU Outpatients	32,906	29,309	-3,597	-10.9%
Accident and Emergency	129,393	137,777	8,384	6.5%
Total				

Year to Date Budget	Actual Expenditure	Variance	
		£'000s	%
£'000s	£'000s	£'000s	%
19,479	21,813	2,334	12.0%
22,458	24,759	2,302	10.2%
3,848	4,151	303	7.9%
47,814	47,923	110	-0.6%
352	419	67	19.0%
110,322	117,081	6,759	6.1%
4,695	3,480	-1,215	-25.9%
1,615	1,526	-88	-5.5%
16,683	17,022	338	2.0%
227,265	238,174	10,909	4.8%

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

A&E does not include Primary Care Access Centre activity or costs

There are some minor differences between the finance report and the BI version due to financial adjustments which are not reflected in BI data

Note - This appendix now excludes the MSK contract activity

NHS Sheffield Clinical Commissioning Group
Finance Report 2018/19 - Financial Position for Period Ending 31 March 2019

Memorandum: Section 75 - Better Care Fund

Theme	Year to Date: March				Forecast Variance @ Month 11 £'000s
	Budget	Expenditure	Variance Over (+)/ Under(-)		
	£'000s	£'000s	£'000s	%	
Citywide Position					
People Keeping Well in their local community	8,689	8,542	(147)	-1.7%	(428)
Active Support & Recovery	52,407	53,019	612	1.2%	526
Independent Living Solutions	3,966	4,028	62	1.6%	94
Ongoing Care	140,382	149,796	9,414	6.7%	8,518
Emergency Medical Admissions - STH	63,698	69,307	5,608	8.8%	5,438
Mental Health	107,257	107,581	324	0.3%	120
Capital Grants	5,678	3,542	(2,136)	-37.6%	(2,311)
TOTAL EXPENDITURE	382,078	395,815	13,737	3.6%	11,957
NHS Sheffield CCG					
People Keeping Well in their local community	1,928	1,806	(122)	-6.3%	(125)
Active Support & Recovery	43,449	44,432	982	2.3%	982
Independent Living Solutions	2,196	2,151	(45)	-2.1%	(17)
Ongoing Care	49,169	48,642	(527)	-1.1%	(830)
Emergency Medical Admissions - STH	63,698	69,307	5,608	8.8%	5,438
Mental Health	99,906	99,936	29	0.0%	(174)
Capital Grants	0	0	0	0.0%	0
CCG Total	260,347	266,273	5,926	2.28%	5,274
Sheffield City Council (SCC)					
People Keeping Well in their local community	6,761	6,736	(25)	-0.4%	(303)
Active Support & Recovery	8,958	8,588	(370)	-4.1%	(457)
Independent Living Solutions	1,770	1,878	108	6.1%	111
Ongoing Care	91,213	101,154	9,940	10.9%	9,348
Emergency Medical Admissions - STH	0	0	0	0.0%	0
Mental Health	7,351	7,645	295	4.0%	294
Capital Grants	5,678	3,542	(2,136)	-37.6%	(2,311)
SCC Total	121,731	129,542	7,811	6.4%	6,683

Notes:

Key elements of each theme are summarised below:

People Keeping Well in their local community	Includes Care Planning, Health trainers/ Community Support Workers, Community Grants and Support to VCF sector, Public Health, Housing related support to Older People and other support services
Active Support & Recovery	Includes community nursing, Intermediate Care Beds, CICs, Transfer of Care Teams, STIT, Intermediate Care Assessment teams
Independent Living Solutions	Includes community equipment and adaptations
Ongoing Care	Includes CHC& FNC, Learning Disabilities, Adult Social Care. From April 2017, this excludes spend on mental health which is now included in the mental health theme.
Emergency Medical Admissions - STH	Includes Adult Inpatient Medical Emergency Admissions (excluding gastroenterology)
Mental Health	Includes all adult mental health services as commissioned by the CCG, with those for under 65 years purchased by SCC in 2017/18.

Funding Name	Source	Provider	Description	Recurrent?	Funding £'000
CYP IPC Project	NHS England	Mainly CCG Costs	Integrated Personal Commissioning for Looked After Children and Young People with Mental Health Support Needs Project	Non- Recurrent	193
Diabetes Treatment & Care	NHS England	STH	Structural Education, Multi-Disciplinary Foot Team, Specialist Nursing	Non- Recurrent	848
	NHS England	CCG Internal	Currently determining plan for remainder		
Latent TB Initiative	NHS England	STH/Primary Care	Latent TB services for Sheffield	Non- Recurrent	88
CYPT IAPT Trainee staff support costs	NHS England	SCH	Funds backfill costs to release CAMHS staff to train in IAPT	Non- Recurrent	18
Health Led Employment Trial	Sheffield City Region	CCG	CCG Contract lead on Health Led Employment Trial Procurement	Non- Recurrent	58
Learning Disability Mortality Review Programme	NHS England	TBC	Map LeDeR maturity, capacity and capability across South Yorkshire & Bassetlaw as well as recommend developments and share best practice	Non- Recurrent	34
End of Life care Health Needs Assessment and Equity Audit	MacMillan	Mainly CCG Costs	Project to identify where development work is required to ensure equitable access to services for all Sheffield residents	Non- Recurrent	51
Suicide Prevention	NHS England via ICS	TBC	Schemes to help prevent suicides	Non- Recurrent	120
Personalisation	NHS England	CCG Internal	Provide project support to enhanced personalised care	Non- Recurrent	50
Mental Health Winter Pressures	NHS England	SHSC & SCH	Increase mental health crisis response over winter	Non- Recurrent	39
Suicide Prevention	SY&B ICS	Various	Pilot new services and implement targetted training to reduce suicides in Sheffield	Non- Recurrent	120
					1,619

In addition the CCG is in receipt of certain earmarked allocations linked to the Primary Care FYFV as follows:

Health and Social Care Network (HSCN)	NHS England	BT	Pays for rental on network link to each GP site	Non-Recurrent	227
Practice Nurse Measures	NHS England		Practice nurse education scoping exercise	Non-Recurrent	16
GP workload tool	NHS England		£400 for 43 practices to test, review and feedback on National Workload Tool roll-out	Non-Recurrent	17
HCA Apprenticeship Development	NHS England		Nurse apprentice feasibility funding grant - funding assessment of current provision, training routes, impact in practices and training hubs, final report & proposal	Non-Recurrent	16
					276