

## Month 10 Finance Report

### Governing Body meeting

4 March 2021

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| <b>Author(s)</b>   | Chris Cotton, Deputy Director of Finance,<br>Diane Mason, Jayne Taylor and Pat Lunness, Senior Finance Managers |
| <b>Sponsor Director</b>  | Jackie Mills, Director of Finance   |
| <b>Purpose of Paper</b>  |   |
| <p>This report provides information on the financial position at Month 10 (January 2021), together with an assessment of the risks and existing mitigations available to deliver the CCG's control total of an in-year breakeven position for Months 7-12.</p>   |   |
| <b>Key Issues</b>  |   |
| <p>Governing Body approved the original financial plan for 2020/21 at its meeting on 5 March 2020 and has received updates on the different financial regimes in this year due to the COVID pandemic. The CCG's allocation has now been retrospectively adjusted for Months 1-6 spend.</p> <p>Governing Body approved the financial plan for Months 7-12 on 5 November 2020 and this report details the financial position against the approved plan of a break-even position on allocations received. Since the Month 7 report an additional £3m allocation has been received by South Yorkshire and Bassetlaw ICS which the CCG hosts to reduce the system financial gap, this is currently being reported in the CCG position as additional surplus but may transfer to other organisations in the system.</p> <p>Mainly due to this additional allocation, the overall year-to-date (YTD) position shows a surplus of £2.6m and a forecast surplus of £3m at year end. Whilst we are forecasting achievement of a break-even position for the CCG (excluding the ICS), we continue to manage a number of financial risks which, if not carefully managed, may impact on delivery of the control total.</p> |   |
| <b>Is your report for Approval / Consideration / Noting</b>  |   |
| <b>Consideration and Approval</b>  |   |

|   |
|---|
| <b>Recommendations / Action Required by Governing Body</b>  |
| <p>The Governing Body is asked to:</p> <ul style="list-style-type: none"> <li>• Consider the financial position as at the end of January and note the risk assessment and existing mitigations to manage the risks to deliver a breakeven position.</li> <li>• Approve budget movements over £2m and Better Care Fund budget movements over £1m (Section 10)</li> </ul> |
| <b>Governing Body Assurance Framework</b>   |
| <p><b><i>Which of the CCG's objectives does this paper support?</i></b><br/> Strategic Objective - 4. Improve health care sustainability and affordability. It supports management of the CCG's principal risks 4.1 and 4.7 in the Assurance Framework.</p>   |
| <b>Are there any Resource Implications (including Financial, Staffing etc)?</b>   |
| Not specifically  |
| <b>Have you carried out an Equality Impact Assessment and is it attached?</b>   |
| <p><b>Please attach if completed. Please explain if not, why not</b><br/> Not applicable</p>  |
| <b>Have you involved patients, carers and the public in the preparation of the report?</b>  |
| Not applicable  |

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## Governing Body meeting

4 March 2021

### 1. Executive Summary

| Key Duties  | Year to date             | Forecast               | Key Issues  |
|---|--------------------------|------------------------|---|
| Deliver a break-even position (CCG's Control Total) against Commissioning Revenue Resource Limit (RRL) + RCA combined | (£2.6m)<br>Under Spend   | (£3.0m)<br>Under Spend | <p>The financial arrangements for 20/21 are different to a normal year, however the CCG is still required to deliver an overall break-even position against the allocations received. (The allocations will include retrospective funding for Hospital Discharge Programme [HDP] costs in M7 to M12).</p> <p>South Yorkshire and Bassetlaw system envelope has been increased by £3m compared to the original notified envelope to support delivery of a balanced financial position across the system. This additional resource is currently shown as a additional forecast surplus in the CCG position, but may transfer to other organisations in the system.</p> <p><b>Whilst there remain a number of financial risks to manage, I have assessed the RAG rating of this duty to be GREEN given the expected mitigations available to manage these risks.</b></p> |
| a) Achieve a break-even position against the Programme Allocation   | (£2.8m)<br>Under Spend   | (£3.6m)<br>Under Spend | As noted above, whilst there remain a number of financial risks to manage, I have assessed the RAG rating of this duty to be GREEN given the expected mitigations available to manage these risks.  |
| b) Remain within Running Cost Allowance (RCA) of £11,957k   | £0.2m<br>Under Spend     | £0.2m<br>Under Spend   | The original notified allocation for RCA was £11,153k and there is a requirement not to exceed this funding level. In month 10 an allocation of £804k was received to fund the 6.3% employer's pension uplift, hence the annual budget is now £11,957k. Forecast spend is £11,793k, still lower than RCA meaning the Key Duty requirement continues to be achieved.   |
| Remain within the Cash Limit (i.e. Maximum draw down set by NHS England)  | £8.8m<br>closing balance | Breakeven              | The CCG's maximum draw down for 2020/21 notified in January was £1,045.5m. To remain within this limit, which requires the revenue position to be brought in on plan, cash payments will need to be managed to meet this target.  |

#### Key:

|       |   |
|-------|---|
| Red   | Significant risk of non-delivery. Additional actions need to be urgently pursued. |
| Amber | Medium risk of non-delivery requires additional management effort.                |
| Green | Low risk of non-delivery – current management effort should deliver success.      |

## 2. Introduction

The Governing Body approved a revised full year budget for 2020/21 at a previous meeting in November. The budget anticipates receipt of additional allocations totalling £9.5m, a number of which are still to be confirmed, as follows:

|   |                  |
|---|------------------|
| <b>Confirmed Revenue Resource Limit - Programme</b>   | 1,032,976        |
| Anticipated Allocations:                              |                  |
| Hospital Discharge Programme                          | 2,446            |
| Independent Sector                                    | (105)            |
| Other allocations not yet received                    | 864              |
| <b>Anticipated Revenue Resource Limit - Programme</b> | <b>1,036,180</b> |

|  |               |
|--|---------------|
| <b>Confirmed Revenue Resource Limit - Running Cost Allowance</b> | <b>11,957</b> |
|--|---------------|

|   |                  |
|---|------------------|
| <b>Anticipated Revenue Resource Limit - Total</b> | <b>1,048,137</b> |
|---|------------------|

There are a range of risks associated with the assumed allocations, which are explained further in section 6 of this report.

## 3. Summary of the reported position

The year to date position for the period April – January 2021, and the year-end forecast is summarised in Table 2 below (this information is presented in more detail in Appendix A). Appendix A also provides the year-end forecast variance as reported last month and a simple visual indicator of the changes to the predicted year-end position.

| <b>Table 2 : Summary Position at 31 January 2021</b> | <b>Budget for M1-10 £000's</b> | <b>Actual Variance M1-M10 £000's</b> | <b>Actual Var %</b> | <b>Budget for Year £000's</b> | <b>Forecast Variance Year End £000's</b> | <b>Forecast Var %</b> |
|--|--------------------------------|--------------------------------------|---------------------|-------------------------------|--|-----------------------|
| Acute & Community NHS Services                       | 482,131                        | (16)                                 | 0.0%                | 590,132                       | (27)                                     | 0%                    |
| Other Acute & Community                              | 5,473                          | 208                                  | 3.8%                | 6,313                         | 285                                      | 5%                    |
| Mental Health  | 83,938                         | (198)                                | -0.2%               | 102,405                       | (173)                                    | 0%                    |
| Other Primary & Community services                   | 40,054                         | (412)                                | -1.0%               | 46,591                        | (111)                                    | 0%                    |
| Primary Care Co-Commissioning                        | 68,339                         | 418                                  | 0.6%                | 81,988                        | 502                                      | 1%                    |
| Locally Commissioned Primary Care                    | 19,017                         | (478)                                | -2.5%               | 22,719                        | (265)                                    | -1%                   |
| Continuing Care                                      | 52,151                         | 648                                  | 1.2%                | 62,317                        | 491                                      | 1%                    |
| Prescribing  | 84,326                         | (528)                                | -0.6%               | 101,655                       | (425)                                    | 0%                    |
| Collaborative Working                                | 11,676                         | (23)                                 | -0.2%               | 15,024                        | 1  | 0%                    |
| Reserves   | 2,065                          | (2,065)                              | -100.0%             | 7,037                         | (3,112)                                  | -44%                  |
| <b>TOTAL EXPENDITURE - COMMISSIONING</b>             | <b>849,170</b>                 | <b>(2,446)</b>                       | <b>-0.3%</b>        | <b>1,036,180</b>              | <b>(2,835)</b>                           | <b>0%</b>             |
| Running Costs  | 9,963                          | (153)                                | -1.5%               | 11,957                        | (164)                                    | -1%                   |
| <b>TOTAL (UNDER)/OVER SPEND</b>                      | <b>859,133</b>                 | <b>(2,599)</b>                       | <b>-0.3%</b>        | <b>1,048,137</b>              | <b>(3,000)</b>                           | <b>0%</b>             |

#### 4. Further Information on key budgets

##### Acute and Community NHS Services:

As outlined in previous months, the NHS Block payment arrangements continue throughout the second half of the year on a slightly different basis from the first half of the year. Local NHS providers are now being paid System wide funding totalling almost £63m for the last six months. Other providers within the ICS are receiving their system top-ups from their local CCGs.

| Table 3 : System funding M7 to M12 (included in Appendix A headings) | System Top-Up funding £000 | System COVID funding £000 | System Growth funding £000 | System Growth funding £000 |
|--|----------------------------|---------------------------|----------------------------|----------------------------|
| Sheffield Teaching Hospitals   | 21,705                     | 18,770                    | 2,270                      | 42,745                     |
| Sheffield Children's   | 11,671                     | 2,698                     | 417                        | 14,786                     |
| Sheffield Health & Social Care                                       | 1,923                      | 3,147                     | 248                        | 5,318                      |
|  | <b>35,299</b>              | <b>24,615</b>             | <b>2,935</b>               | <b>62,849</b>              |

##### STHFT activity update:

Changes in staff at STHFT meant that we were only able to obtain a very brief summary in the last two months. However, we have now received a more detailed update for January.

Referrals and most activity remains low compared with pre-COVID levels. And, having seen some improvement between August and October, the figures for January suggest a deterioration.

Referrals in January were 20% lower than an average 'pre-COVID' month, which is a fall back from October when they were only 10% lower than 'average. Notwithstanding, performance remains significantly better than that seen during the first wave of COVID in April to June.

There have been changes in other key areas too:

|                                  | Percentage of Pre-Covid Monthly Average |      |      |      |      |
|----------------------------------|---|------|------|------|------|
|                                  | April                                   | Aug  | Sep  | Oct  | Jan  |
| <b>New Outpatients</b>           | -54%                                    | -37% | -23% | -21% | -21% |
| <b>New Outpatient Follow-Ups</b> | -28%                                    | -20% | -2%  | -1%  | -5%  |
| <b>Elective Spells</b>           | -65%                                    | -31% | -21% | -17% | -28% |
| <b>Non-Elective Spells</b>       | -29%                                    | -9%  | -8%  | -9%  | -14% |

Even though activity levels are below pre-COVID levels, STH have surpassed their 'reset demand' target for outpatient firsts by over 5,800 appointments (3%) between March and January.

There continues to be an overall increase in the number of non-face to face outpatient appointments. 35,391 patients were seen in this way in January, which was more than the 33,939 seen in October and 34,148 in September. The pre-COVID average was just 2,340 per month.

The Trust has been unable to achieve its 'reset' plan for Elective Inpatient spells, meeting around 84% 'reset demand' target, this equates to 65% or pre-COVID levels. The inpatient waiting list has grown over winter from 15,015 at the end of October to 16,493 at the end of January; a 9.8% increase. There were 4,816 (41%) more patients on the waiting list than the pre-COVID target.

**Other Acute and Community Services:** There is a forecast overspend due to costs for transporting patients to attend Renal services due to restrictions with COVID.

**Mental Health:** There main driver of the slight forecast underspend as a result of low Individual Funding Request (IFR) spend in this financial year.

**Primary Care Co-Commissioning and Locally Commissioned Primary Care:** The position at month 10 shows an underspend of £60k; with a forecast overspend of £237k due to:

- Delegated budget has a forecast overspend of £502k which is mainly due to a cost pressure on reimbursements for locum expenditure and also reflecting the reduced budget for the Additional Roles Reimbursement Scheme (ARRS).
- Locally Commissioned Services are forecast to be underspent by £265k which relates to several variances on many of the activity-based services within the budget and an underspend - £97k on the budget for COVID expenditure within primary care.

Additional funding of £1,443k was received in month 9 in relation to the COVID Capacity Fund, aimed to support the additional pressures faced by General Practice, both in relation to demand and capacity as a result of responding to the COVID pandemic as well as the additional requirements of implementing the COVID vaccination funding. This funding was paid directly to practices in December on the basis of £2.25 per head for those practices signing up to the COVID vaccination enhanced service.

The CCG has also received additional allocations for GPFV funding of £767k and a plan has been agreed for how this will be utilised. The Network Development funding of £373k was paid to networks in December.

**Continuing Care:** The Continuing Care forecast variance position remains similar to the value reported last month. The CCG has managed to meet the deadline of all patients discharged under the Hospital Discharge Package under CHC between March and August being reviewed before the end of March.

The continuing cost of patients who have not been assessed yet but were discharged under HDP arrangements is assumed within the anticipated allocation shown on Appendix A (for M9 to M12 as M7 and M8 spend has now been funded via allocation adjustments).

**Prescribing:** The reported position is based on data for April to November; expenditure for December and January is estimated. April to November spend continued at a high level, with 6% increase in average price per item but with a small percentage increase in items prescribed compared to 2019/20 levels. Within the forecast figures is £1.4m QIPP target which at this stage is forecast to be achieved. This is possible if reduced growth in the last couple of months continues. Different scenarios have been calculated and factored into the risk assessment (Section 6). Just before finalising the report the CCG received December's data which showed an increase compared to our previous forecast, this has been considered in the risk assessment.

**Reserves:** The majority of remaining reserves are transformation funds that have been received from NHSEI and the ICS which will be passed on to our providers.

**Running Costs:** Due to information provided by NHS England for Month 9 accounts the running costs budget has been corrected to match the original running cost allocation. There has also been increase of £0.8m since last month, due to the receipt of an allocation to fund 6.3% employer pensions uplift. The pay, non pay and income budgets were set based on funded establishments/expected spend at the start of the year, with a negative reserve initially badged as QIPP for expected underspends in year. Table 4 below shows the breakdown of the position:

| <b>Table 4: Running Costs</b> | <b>Budget for M1-10<br/>£000's</b> | <b>Variance M1-M10<br/>£000's</b> | <b>Forecast Variance Year-end<br/>£000's</b> |
|-------------------------------|------------------------------------|-----------------------------------|--|
| Pay                           | 8,427                              | (355)                             | (361)  |
| Non-Pay                       | 3,278                              | (233)                             | (55)   |
| Income                        | (1,092)                            | (215)                             | (306)  |
| Running Cost Reserve          | (649)                              | 649                               | 558  |
| <b>Total</b>                  | <b>9,963</b>                       | <b>(153)</b>                      | <b>(164)</b>                                 |

## 5. QIPP

In summary, at month 10 we are reporting a shortfall of £2.1m against the forecast position, as summarised in Table 5 below. This represents a forecast delivery of 61% of our QIPP programme. However, given the phasing of the overall QIPP programme there remains a level of risk to delivery of this forecast position.

| <b>Table 5: QIPP Plan by Budget Area</b> | <b>Annual Gross Savings Plan<br/>£000</b> | <b>Annual Gross Savings Forecast<br/>£000</b> | <b>Annual Gross Savings Forecast variance<br/>£000</b> |
|--|---|---|--|
| Medicines Optimisation                   | 1,400                                     | 1,400   | 0  |
| Continuing Healthcare                    | 1,200                                     | 1,200   | 0  |
| Mental Health                            | 300                                       | 300   | 0  |
| Primary care                             | 300                                       | 300   | 0  |
| Running Costs                            | 800                                       | 164   | (636)  |
| Unidentified                             | 1,487                                     | -   | (1,487)  |
| <b>Total</b>                             | <b>5,487</b>                              | <b>3,364</b>                                  | <b>(2,123)</b>   |
| <b>% Achievement</b>                     |   | <b>61%</b>                                    |  |

## 6. Overall Risk Assessment

The range of risks and potential benefits has reduced compared to last month. Our assessment, using the information available to date, identifies a risk range of -£2.0m

upside to +£3m downside, which reflects a range of issues that could impact on the delivery of the final year end position. Key risks are summarised below.

| <b>Area</b>                | <b>Key Risks</b>   |
|----------------------------|--|
| Assumed Allocations        | Expenditure on hospital discharge programme is anticipated to be funded and any risk of not being funded is small  |
| Non NHS Acute/MH/Community | Variability in IFR spend   |
| Primary Care               | Potential slippage on list size changes, pressures on locum spend.   |
| Continuing Care            | Variability of assumptions on run rate for adult CHC, children's CHC and Funded Nursing Care   |
| Prescribing                | Prescribing has the widest range as if December's spend continues for the rest of the year an overspend position will materialise. The increase could be as a result of Christmas and lockdown so there is also a scenario where spend will reduce in January and February as a result. The risk range should reduce dramatically when January's data is received which will show if the increase is likely to continue. There is also risk that NHS England/Improvement may reduce our allocation as the actual spend in Month 1-6 was lower than the amount accrued and therefore funded. The amount is not material as per NHSEI's guidance so this is not expected to be transacted. |
| Running Costs              | Possible slippage on budgets including corporate costs and legal fees.   |

This level of financial risk requires careful management and we will continue to prioritise actions to ensure that we have sufficient mitigations to manage the in year position.

## **7. COVID Expenditure**

Governing Body approved a plan for expenditure related our Covid response in November (£23.2m; of which £14.3m related to M1-M6 and £8.9m related to M7-M12), which was slightly higher than our Covid allocation. Since then, additional funding of £1.4m has been received in relation to the General Practice Covid Capacity Expansion Fund, increasing the total budget to £24.6m. Whilst we continue to adapt our response as the situation evolves (with new expenditure agreed), refining of our original expenditure estimates has meant that our forecast spend is expected to be contained within our total funding envelope. Table 6 below shows the breakdown of the £20.8m cumulative month 1 - 10 Covid related expenditure on services/equipment.

| Table 6: COVID expenditure analysed as per NHS England information | Details Actual spend   | Actual Expenditure M1-10 £000's |
|--|--|---------------------------------|
| Remote management of patients                                      | Primary care support for the hubs  | 597                             |
| Support for stay at home models                                    | Primarily provision of transport service to transfer vulnerable patients to healthcare settings  | 550                             |
| Hospital Discharge Programme                                       | Hospital Discharge Pool with SCC £9.4m, CHC packages £4.7m, Community beds £1.9m, smaller costs for St Lukes Hospice, food banks, Age UK   | 16,277                          |
| Remote working for non-patient activities                          | Technology solutions to support staff working at home - includes £230k for IT for which we are awaiting formal Capital approval, this value is not included in the NHSE reported expenditure | 394                             |
| National Procurement Areas   | PPE  | 422                             |
| Bank Holidays  | Easter Bank Holiday work - GP Practice staff   | 324                             |
| Internal and external communication costs                          |  | 18                              |
| Care Homes   | Primary care support for care homes  | 193                             |
| Consumables  | Practice claims for Non PPE items  | 320                             |
| Additional capacity (excluding care homes)                         | Covid expansion capacity support scheme  | 1,418                           |
| COVID related Mental Health services                               | A number of schemes to support mental health needs   | 130                             |
| After Care and Support costs                                       | Support from the voluntary sector  | 11                              |
| Backfill for higher sickness absence                               | Locum costs to cover sickness absence  | 71                              |
| Other Covid-19   | GP additional premises reimbursement required due to COVID impact  | 52                              |
| <b>TOTAL</b>   |  | <b>20,777</b>                   |

## 8. Delivery of Cash Position

The CCG was notified of a maximum annual cash drawdown limit of £1,045.5m at month 10. The total cash used to the end of January was £948.7m against a requested cash drawdown of £837.5m, prescribing & home oxygen of £82.1m, pensions uplift to providers of £7.8m, SCCG pensions uplift £0.8m, other income of £29.0m and a brought forward balance of £0.3m. The cash balance at bank at the end of the month was £8.8m.

## 9. Better Payment Practice Code

The Better Payment Practice Code requires the CCG 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 January is reported in Table 7 below:

| <b>Table 7: Measure of compliance</b>                          | <b>12 months to January 2021 (Number)</b> | <b>12 months to January 2021 £000's</b> |
|--|---|---|
| Non-NHS Payables   |   |   |
| Total Non-NHS Trade invoices paid in the year                  | 17,110                                    | 235,976                                 |
| Total Non-NHS Trade Invoices paid within target                | 16,906                                    | 235,029                                 |
| <b>Percentage of Non-NHS Trade invoices paid within target</b> | <b>98.81%</b>                             | <b>99.60%</b>                           |
| NHS Payables   |   |   |
| Total NHS Trade invoices paid in the year                      | 2,360                                     | 807,916                                 |
| Total NHS Trade invoices paid within target                    | 2,348                                     | 806,998                                 |
| <b>Percentage of NHS Trade invoices paid within target</b>     | <b>99.49%</b>                             | <b>99.89%</b>                           |

In addition to the Better Payment Practice Code, the latest Procurement Policy Note guidance states that Suppliers should be paid within 7 days where possible. The finance team continue to ensure that payments are processed as speedily as possible.

## 10. 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 budget movements over £2m in months 10. This was due to receiving Hospital Discharge funding for Month 7 & 8 totalling £3.145m which a budget was moved to CHC and Community codes to cover costs already reported. This was reported as expected allocation to Governing Body at Month 8.

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). There has been one transfer of £1m from the Reserves budget to Sheffield City Council budget in month 10. This was to fund the non-recurrent agreement to make an additional contribution to social care cost pressures.

Paper prepared by Chris Cotton, Deputy Director of Finance, Diane Mason, Jayne Taylor and Pat Lunness, Senior Finance Managers

On behalf of Jackie Mills, Director of Finance

February 2021

NHS Sheffield Clinical Commissioning Group  
Finance Report 2020/21 - Financial Position for Period Ending 31st January 2021

|   | Year to Date: December |                |                                |                | Forecast Out-turn for year |                  |                                |               | Variance<br>Change from prev<br>month* | Forecast<br>Variance as<br>at M9 |
|---|------------------------|----------------|--------------------------------|----------------|----------------------------|------------------|--------------------------------|---------------|--|----------------------------------|
|   | Budget                 | Expenditure    | Variance<br>Over (+)/ Under(-) |                | Budget                     | Forecast         | Variance<br>Over (+)/ Under(-) |               |  |                                  |
|   | £'000                  | £'000          | £'000                          | %              | £'000                      | £'000            | £'000                          | %             |  |                                  |
| <b>PROGRAMME COSTS BY PROVIDER/ SERVICE</b>           |                        |                |                                |                |                            |                  |                                |               |  |                                  |
| <b>Revenue Resource Limit</b>                         | 847,524                | 847,524        | 0                              | 0.0%           | 1,032,976                  | 1,032,976        | 0                              | 0.0%          | →                                      | 0                                |
| <b>Anticipated Allocations</b>                        |                        |                |                                |                |                            |                  |                                |               |  |                                  |
| Hospital Discharge Programme                          | 1,264                  | 1,264          | 0                              |                | 2,445                      | 2,445            | 0                              |               | →                                      | 0                                |
| Independent Sector                                    | (195)                  | (195)          | 0                              |                | (105)                      | (105)            | 0                              |               | →                                      | 0                                |
| Other allocations not yet received                    | 576                    | 576            | 0                              |                | 864                        | 864              | 0                              |               | →                                      | 0                                |
| <b>Revised Budget</b>                                 | 849,170                | 849,170        | 0                              |                | 1,036,180                  | 1,036,180        | 0                              |               | →                                      | 0                                |
| <b>EXPENDITURE</b>                                    |                        |                |                                |                |                            |                  |                                |               |  |                                  |
| Sheffield Teaching Hospitals                          | 402,165                | 402,148        | (17)                           | 0.0%           | 491,140                    | 491,112          | (28)                           | 0.0%          | ↓                                      | 0                                |
| Sheffield Children's Hospital                         | 44,459                 | 44,461         | 2                              | 0.0%           | 56,460                     | 56,460           | 0                              | 0.0%          | →                                      | 0                                |
| Yorkshire Ambulance Service                           | 23,908                 | 23,908         | (0)                            | 0.0%           | 28,721                     | 28,721           | (0)                            | 0.0%          | ↓                                      | 1                                |
| Other NHS Trusts                                      | 11,598                 | 11,599         | 0                              | 0.0%           | 13,811                     | 13,811           | 1                              | 0.0%          | →                                      | 1                                |
| <b>Acute &amp; Community NHS Services</b>             | <b>482,131</b>         | <b>482,115</b> | <b>(16)</b>                    | <b>0.0%</b>    | <b>590,132</b>             | <b>590,104</b>   | <b>(27)</b>                    | <b>0.0%</b>   | <b>↓</b>                               | <b>2</b>                         |
| ISTC & Extended Choice                                | 1,276                  | 1,262          | (13)                           | -1.1%          | 1,648                      | 1,632            | (16)                           | -1.0%         | ↓                                      | 0                                |
| Ambulance Services                                    | 1,306                  | 1,527          | 221                            | 16.9%          | 1,553                      | 1,815            | 262                            | 16.9%         | ↑                                      | (22)                             |
| Non Contract Activity                                 | 320                    | 364            | 44                             | 13.7%          | 407                        | 459              | 52                             | 12.7%         | ↑                                      | 13                               |
| Other Community                                       | 2,082                  | 2,082          | (0)                            |                | 2,115                      | 2,116            | 1                              |               | →                                      | 1                                |
| Individual Funding Requests                           | 489                    | 446            | (43)                           | -8.8%          | 590                        | 576              | (14)                           | -2.3%         | ↓                                      | (5)                              |
| <b>Other Acute &amp; Community</b>                    | <b>5,473</b>           | <b>5,681</b>   | <b>208</b>                     | <b>3.8%</b>    | <b>6,313</b>               | <b>6,598</b>     | <b>285</b>                     | <b>4.5%</b>   | <b>↑</b>                               | <b>(13)</b>                      |
| Sheffield Health & Social Care                        | 77,445                 | 77,445         | 0                              | 0.0%           | 94,986                     | 94,986           | (0)                            | 0.0%          | →                                      | (0)                              |
| Other Mental Health                                   | 3,621                  | 3,631          | 10                             | 0.3%           | 3,917                      | 3,938            | 21                             | 0.5%          | →                                      | 21                               |
| Sheffield Local Authority (MH)                        | 1,192                  | 1,145          | (47)                           | -3.9%          | 1,429                      | 1,380            | (49)                           | -3.4%         | ↓                                      | 11                               |
| Voluntary Sector (MH)                                 | 1,481                  | 1,518          | 37                             | 2.5%           | 1,776                      | 1,830            | 55                             | 3.1%          | ↑                                      | 30                               |
| Individual Funding Requests (MH)                      | 199                    | 0              | (199)                          | -100.0%        | 298                        | 99               | (199)                          | -66.7%        | ↓                                      | (149)                            |
| <b>Mental Health</b>                                  | <b>83,938</b>          | <b>83,740</b>  | <b>(198)</b>                   | <b>-0.2%</b>   | <b>102,405</b>             | <b>102,233</b>   | <b>(173)</b>                   | <b>-0.2%</b>  | <b>↓</b>                               | <b>(88)</b>                      |
| Sheffield Local Authority                             | 33,144                 | 32,846         | (298)                          | -0.9%          | 38,312                     | 38,269           | (42)                           | -0.1%         | ↑                                      | (393)                            |
| St Lukes Hospice                                      | 2,816                  | 2,957          | 140                            | 5.0%           | 3,370                      | 3,495            | 126                            | 3.7%          | ↑                                      | 88                               |
| Voluntary Sector                                      | 518                    | 493            | (25)                           | -4.8%          | 626                        | 591              | (35)                           | -5.6%         | ↑                                      | (60)                             |
| Other Commissioning                                   | 3,156                  | 2,956          | (200)                          | -6.3%          | 3,772                      | 3,642            | (130)                          | -3.5%         | ↓                                      | (53)                             |
| Development Nurses (Directly Employed)                | 419                    | 389            | (29)                           | -7.0%          | 511                        | 482              | (29)                           | -5.7%         | ↑                                      | (35)                             |
| <b>Other Primary &amp; Community services</b>         | <b>40,054</b>          | <b>39,642</b>  | <b>(412)</b>                   | <b>-1.0%</b>   | <b>46,591</b>              | <b>46,480</b>    | <b>(111)</b>                   | <b>-0.2%</b>  | <b>↑</b>                               | <b>(452)</b>                     |
| Core Contract   | 44,820                 | 44,741         | (80)                           | -0.2%          | 53,776                     | 53,661           | (115)                          | -0.2%         | ↓                                      | (25)                             |
| Premises  | 8,925                  | 8,889          | (36)                           | -0.4%          | 10,718                     | 10,667           | (52)                           | -0.5%         | ↑                                      | (96)                             |
| QoF   | 6,490                  | 6,490          | (0)                            | 0.0%           | 7,788                      | 7,788            | 0                              | 0.0%          | →                                      | 0                                |
| Enhanced Services                                     | 5,212                  | 5,537          | 325                            | 6.2%           | 6,433                      | 6,823            | 390                            | 6.1%          | ↓                                      | 456                              |
| Primary Care Other Services                           | 2,892                  | 3,100          | 209                            | 7.2%           | 3,272                      | 3,550            | 279                            | 8.5%          | ↑                                      | 179                              |
| <b>Primary Care Co-Commissioning</b>                  | <b>68,339</b>          | <b>68,757</b>  | <b>418</b>                     | <b>0.6%</b>    | <b>81,988</b>              | <b>82,490</b>    | <b>502</b>                     | <b>0.6%</b>   | <b>↓</b>                               | <b>514</b>                       |
| Locally Commissioned Services                         | 16,557                 | 16,155         | (402)                          | -2.4%          | 19,928                     | 19,706           | (222)                          | -1.1%         | ↓                                      | 37                               |
| GP IT   | 2,460                  | 2,385          | (76)                           | -3.1%          | 2,791                      | 2,748            | (43)                           | -1.6%         | ↑                                      | (48)                             |
| <b>Locally Commissioned Primary Care</b>              | <b>19,017</b>          | <b>18,539</b>  | <b>(478)</b>                   | <b>-2.5%</b>   | <b>22,719</b>              | <b>22,454</b>    | <b>(265)</b>                   | <b>-1.2%</b>  | <b>↓</b>                               | <b>(11)</b>                      |
| Adults Continuing Care                                | 42,203                 | 43,135         | 932                            | 2.2%           | 50,334                     | 51,272           | 938                            | 1.9%          | ↑                                      | 855                              |
| Children's Continuing Care                            | 2,767                  | 2,852          | 85                             | 3.1%           | 3,380                      | 3,451            | 72                             | 2.1%          | ↑                                      | 33                               |
| Continuing Healthcare Assessments                     | 2,132                  | 2,017          | (115)                          | -5.4%          | 2,583                      | 2,438            | (145)                          | -5.6%         | ↓                                      | (96)                             |
| Funded Nursing Care                                   | 5,048                  | 4,795          | (254)                          | -5.0%          | 6,020                      | 5,647            | (373)                          | -6.2%         | ↓                                      | (304)                            |
| <b>Continuing Care</b>                                | <b>52,151</b>          | <b>52,799</b>  | <b>648</b>                     | <b>1.2%</b>    | <b>62,317</b>              | <b>62,808</b>    | <b>491</b>                     | <b>0.8%</b>   | <b>↑</b>                               | <b>487</b>                       |
| Prescribing   | 82,627                 | 82,295         | (333)                          | -0.4%          | 99,630                     | 99,336           | (294)                          | -0.3%         | ↓                                      | (202)                            |
| Medicines Optimisation                                | 1,698                  | 1,503          | (195)                          | -11.5%         | 2,025                      | 1,894            | (131)                          | -6.5%         | →                                      | (131)                            |
| <b>Prescribing</b>                                    | <b>84,326</b>          | <b>83,798</b>  | <b>(528)</b>                   | <b>-0.6%</b>   | <b>101,655</b>             | <b>101,230</b>   | <b>(425)</b>                   | <b>-0.4%</b>  | <b>↓</b>                               | <b>(333)</b>                     |
| Accountable Care Partnership                          | 266                    | 289            | 22                             | 8.4%           | 320                        | 379              | 59                             | 18.4%         | ↑                                      | 56                               |
| Better Care Fund                                      | 164                    | 118            | (46)                           | -27.8%         | 203                        | 144              | (58)                           | -28.8%        | ↑                                      | (62)                             |
| Integrated Care System                                | 11,175                 | 11,175         | 0                              | 0.0%           | 14,415                     | 14,415           | (0)                            | 0.0%          | →                                      | (0)                              |
| Other Collaborative Working                           | 72                     | 72             | (0)                            | 0.0%           | 86                         | 86               | 0                              | 0.0%          | →                                      | 0                                |
| <b>Collaborative Working</b>                          | <b>11,676</b>          | <b>11,653</b>  | <b>(23)</b>                    | <b>-0.2%</b>   | <b>15,024</b>              | <b>15,025</b>    | <b>1</b>                       | <b>0.0%</b>   | <b>↑</b>                               | <b>(6)</b>                       |
| <b>Sub total Programme before reserves</b>            | <b>847,105</b>         | <b>846,724</b> | <b>(381)</b>                   | <b>0.0%</b>    | <b>1,029,143</b>           | <b>1,029,420</b> | <b>277</b>                     | <b>0.0%</b>   | <b>↑</b>                               | <b>99</b>                        |
| <b>Reserves</b>                                       |                        |                |                                |                |                            |                  |                                |               |  |                                  |
| Allocation Adjustment                                 | 0                      | 0              | 0                              | #DIV/0!        | 0                          | 0                | 0                              | #DIV/0!       | →                                      | 0                                |
| Commissioning reserves                                | (0)                    | 0              | 0                              | -100.0%        | 2,704                      | 2,657            | (47)                           | -1.7%         | ↑                                      | (632)                            |
| COVID Retrospective Funding                           | 65                     | 0              | (65)                           | -100.0%        | 65                         | 0                | (65)                           | -100.0%       | →                                      | (65)                             |
| ICS Reserve   | 2,000                  | 0              | (2,000)                        | -100.0%        | 4,267                      | 1,267            | (3,000)                        | -70.3%        | →                                      | (3,000)                          |
| Planned Surplus/(Deficit)                             | 0                      | 0              | 0                              |                | 0                          | 0                | 0                              |               | →                                      | 0                                |
| <b>Reserves</b>                                       | <b>2,065</b>           | <b>0</b>       | <b>(2,065)</b>                 | <b>-100.0%</b> | <b>7,037</b>               | <b>3,924</b>     | <b>(3,112)</b>                 | <b>-44.2%</b> | <b>↑</b>                               | <b>(3,697)</b>                   |
| <b>TOTAL EXPENDITURE - COMMISSIONING</b>              | <b>849,170</b>         | <b>846,724</b> | <b>(2,446)</b>                 | <b>-0.3%</b>   | <b>1,036,180</b>           | <b>1,033,345</b> | <b>(2,835)</b>                 | <b>-0.3%</b>  | <b>↑</b>                               | <b>(3,598)</b>                   |
| <b>(UNDER)/OVER SPEND - COMMISSIONING</b>             | <b>0</b>               | <b>(2,446)</b> | <b>(2,446)</b>                 |                | <b>(0)</b>                 | <b>(2,835)</b>   | <b>(2,835)</b>                 |               | <b>↑</b>                               | <b>(3,598)</b>                   |
| <b>RUNNING COSTS ALLOWANCE</b>                        |                        |                |                                |                |                            |                  |                                |               |  |                                  |
| <b>Allocation</b>                                     | 9,963                  | 9,963          | 0                              | 0%             | 11,957                     | 11,957           | 0                              | 0%            | →                                      | 0                                |
| Accountable Officer (incl Deputy Accountable Officer) | 2,196                  | 2,183          | (13)                           | -0.6%          | 2,637                      | 2,662            | 25                             | 1.0%          | ↓                                      | 66                               |
| Commissioning Development                             | 1,627                  | 1,414          | (213)                          | -13.1%         | 1,966                      | 1,797            | (169)                          | -8.6%         | ↓                                      | (147)                            |
| Medical Directorate                                   | 418                    | 373            | (44)                           | -10.6%         | 508                        | 460              | (47)                           | -9.3%         | ↑                                      | (64)                             |
| Corporate Services                                    | 2,858                  | 2,801          | (57)                           | -2.0%          | 3,341                      | 3,216            | (126)                          | -3.8%         | ↓                                      | 33                               |
| Finance & Corporate Services                          | 2,426                  | 2,214          | (212)                          | -8.7%          | 2,764                      | 2,663            | (101)                          | -3.6%         | ↓                                      | (92)                             |
| Nursing & Quality                                     | 1,087                  | 825            | (262)                          | -24.1%         | 1,300                      | 994              | (306)                          | -23.5%        | →                                      | (306)                            |
| Running Cost Reserve                                  | (649)                  | 0              | 649                            | -100.0%        | (559)                      | (0)              | 558                            | -100.0%       | →                                      | 1,107                            |
| <b>Running Costs</b>                                  | <b>9,963</b>           | <b>9,810</b>   | <b>(153)</b>                   | <b>-2%</b>     | <b>11,957</b>              | <b>11,793</b>    | <b>(164)</b>                   | <b>-1.4%</b>  | <b>↓</b>                               | <b>598</b>                       |
| <b>(UNDER)/OVER SPEND - Running Costs</b>             | <b>0</b>               | <b>(153)</b>   | <b>(153)</b>                   |                | <b>0</b>                   | <b>(164)</b>     | <b>(164)</b>                   |               | <b>↓</b>                               | <b>598</b>                       |
| <b>TOTAL (UNDER)/OVER SPEND</b>                       | <b>0</b>               | <b>(2,599)</b> | <b>(2,599)</b>                 | <b>0%</b>      | <b>(0)</b>                 | <b>(3,000)</b>   | <b>(3,000)</b>                 | <b>0.0%</b>   | <b>→</b>                               | <b>(3,000)</b>                   |