

FINANCIAL RESOURCES 2017/18

Finance Committee
27 March 2017

Trust Board
30 March 2017

Paul Mapson CPFA
Director of Finance
University Hospitals Bristol NHS Foundation Trust
Trust Headquarters
Marlborough Street
Bristol
BS1 3NU

Tele: 0117 342 3649
Email: paul.mapson@uhbristol.nhs.uk

Contents

1. Overview	1
2. Source and Application of Funds Summary	7
3. Source of Funds	9
4. Application of Funds	13
5. Savings Programme	16
6. Use of Resources Rating (UoRR)	19
7. Capital Programme	20
8. Statement of Financial Position (Balance Sheet)	21
9. Workforce	21
10. Funding Policies	23
11. Risk Analysis	24

Appendices

1	Income and Expenditure Plan 2017/18	1
2	Forecast Statement of Financial Position 2017/18	2
3	Forecast Cashflow 2017/18	3
4	Source of Revenue Funds 2017/18	4
5	Contract Activity by Division, Point of Delivery and Specialty	5-22
6	Contract Activity by Commissioner and Point of Delivery	23
7	Contract Performance Indicators – Quality Requirements	24-29
8	Contract Terms	30
9	Summary of Revenue Budgets	31
10	Reconciliation of Revenue Budgets 2016/17 to 2017/18	32-33
11	Subjective Analysis of Income and Expenditure 2017/18	34
12a	Summary Savings Programme by Division	35
12b	Summary Savings Programme by Workstream	36
12c	Summary Savings Programme by Expense Type	37
13a	Workforce Plan 2017/18 Summary	38
13b	Workforce planned changes in funded establishment in 2017/18	39
13c	Workforce Plan Changes – Service Developments and Transfers	40
14a	Capital Programme 2016/17 to 2021/22 - Summary	41
14b	Capital Programme – Source of Funds	42
14c	Capital Programme – Major Strategic Schemes	43
14d	Capital Programme – Medical Equipment	44
14e	Capital Programme – Information Technology and Estates Replacement	45
14f	Capital Programme – Operational Capital	46-47
14g	Capital Programme – Capital Prioritisation Process Major Medical	48-50
14h	Capital Programme – Capital Prioritisation Process Operational Capital	51-52
15	Financial Duties and Financial Regime	53
16	Budget Management	54
17	Guide for Budget Managers – Controlling and Managing Budgets	55-60
18	Budgetary Flexibility and Guidelines for Budget Managers	61-62
19	Non Current Assets and Capital Charging	62-63
20	Scheme of Delegation	64-77
21	Glossary of terms	78-79

1. Overview

- 1.1 This report summarises the 2017/18 Resources position for the Trust including key financial areas such as the Source and Application of Revenue Funds, Cashflow, Income Analysis, Capital Programme, Statement of Financial Position, Savings Programmes and the Use of Resources Rating (UoRR).
- 1.2 The original Operational Plan was submitted to NHS Improvement on 23rd December 2016 which was approved by the Trust Board on 22nd December 2016. The plans relating to activity, capacity, workforce and quality within the Operational Plan are robust, giving confidence in its delivery. The financial plan has been subsequently updated to incorporate the offer from NHS Improvement of a revised Control Total of £12.957m on 20th March 2017.
- 1.3 The Control Total offer is in line with Trust Board expectations so the offer will be accepted and the Trust's financial plan therefore moves from the original £10.1m net deficit to a £12.957m net surplus (rounded to £13.0m). This reconciliation is shown below:

	Net Surplus / (Deficit) £M
Per 23 rd December 2016 Operational Plan submission	(10.1)
Add Sustainability & Transformation (S&T) funding	13.3
Add abatement of core fines	<u>2.5</u>
	5.7
Add further stretch in financial plan	<u>7.3</u>
Revised planned net surplus for the year	<u>13.0</u>

- 1.4 The further stretch of £7.3m to enable the revised Control Total to be met can be achieved through the following means:

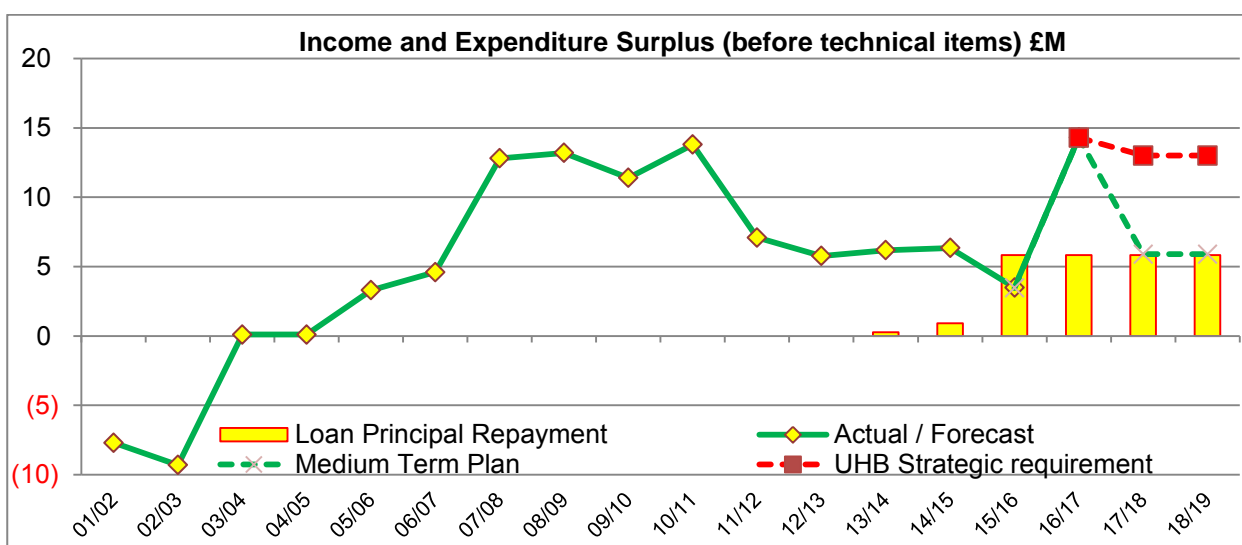
	Further Stretch £M
Increase in target for CQUINS income	4.0
Pharmacy gain share adjustment	0.7
Use of Strategic reserve (corporate share of SLA changes)	1.3
Reduction in annual leave accrual	1.0
Other	<u>0.3</u>
Total – further stretch	<u>7.3</u>

- 1.5 It must be emphasised, however, that this stretch requires Divisional Operating plans to be fully delivered as there is no financial cover for Divisional overspends given the up-front allocation of support funding to Divisions of £13.0m. This approach therefore carries more risk than in previous years but the prize is the restoration of a net surplus plan and the knock-on benefit of higher Strategic Capital spending.
- 1.6 It should be noted that the 2017/18 financial plan is based on Service Level Agreements (SLAs) with Commissioners which concluded with signed SLAs in December. The plan is based on the following key drivers:
- Acceptance of the revised 2017/18 Control Total advised by NHS Improvement of a £13.0m net surplus;
 - The Trust's savings requirement for 2017/18 is £11.9m or 2.5% of recurring budgets;
 - A gross inflation uplift of 2.1% to include a 1% pay award, the impact of the new Junior Doctors contract, Apprenticeship Levy at £1.15m net and a 40% increase in the cost of Clinical Negligence Scheme for Trusts (CNST) premiums. The 2.1% uplift is considered inadequate hence an additional cost pressure at £1.5m has been included in the plan primarily due to the new Junior Doctors contract requirements;
 - A new HRG4+ National Tariff structure providing a favourable impact of £8.7m. However, this position is offset by a reduction in Health Education England (HEE) contracts in respect of Dental SIFT of £0.6m. In addition, further losses from Pharmacy gain share are estimated at £0.2m;

- SLA proposals have been negotiated with Commissioners and financial agreement has been reached. SLAs were signed in December. This includes Bristol, North Somerset and South Gloucestershire (BNSSG) Clinical Commissioning Groups (CCGs) and associates and NHS England (Specialised and Non-Specialised); and
- The Trust has had no communication from HEE of the likely funding proposals for education funding in respect of inflation, efficiency or placement volumes. This is unsatisfactory and creates further risk to the financial plan. Representations are being made by the Trust.

1.7 The Medium Term Financial Plan (MTFP) is shown at a summary level in figure 1 below. This shows the delivery of the financial plan from 2003/04 through to 2016/17, together with the requirement to deliver a planned minimum surplus of c. £6m or 1% from 2015/16 to fund the loan principal repayment over the next 15 years. However, generating additional funds to finance the strategic capital schemes such as Phase 5 may necessitate a 2% surplus going forward i.e. £12m - £13m surplus.

Figure 1 : Income and Expenditure surplus trajectory



1.8 The headlines for the 2017/18 financial plan are:

- A planned net income and expenditure surplus of £13.0m before technical items;
- A planned net income and expenditure surplus of £10.1m after technical items (such as impairments and donated asset depreciation);
- A planned year end cash balance of £51.8m;
- A savings requirement of £11.9m;
- A capital programme of £48.0m; and
- A Use of Resources Rating (UoRR) of 1, the highest rating.

1.9 National Tariff – NHS Improvement published a two year tariff in December 2016 and introduced the new HRG4+ structure. The key characteristics of the 2017/18 National Tariff include:

- | | |
|--|--------|
| • Gross inflation allowance | 2.1% |
| • Efficiency requirement | (2.0%) |
| • Net tariff inflator | 0.1% |
| • Specific tariff funding for CNST equivalent to | 0.4% |
| • Marginal tariffs: | |
| - Emergencies – retained at | 70% |
| - Specialised Services – retained at | 100% |

1.10 The NHS Standard contract still mandates the levying of core fines. However, the acceptance of the NHS Improvement Control Total results in core performance fines no longer being paid, this was estimated at £2.5m. The residual provision for non-core fines is £0.65m.

1.11 The Trust has a significant capital expenditure programme investing £474m from April 2008 until March 2022. With the incorporation of the revised Control Total, an additional £8.3m will be added to Strategic Capital. The additional £8.3m is broadly derived from the planned 2017/18 surplus of £13.0m exceeding the long term loan cash repayment requirement of £5.8m plus an additional £1.1m from cash balances. This will generate a capital programme of £48.0m after an estimated slippage of £5.5m into 2018/19.

1.12 To achieve the financial plan the following are required:

- Delivery of the planned savings requirement for 2017/18 at £11.9m;
- Conversion of non-recurring savings from 2016/17, into recurring savings;
- A reduction in agency expenditure of £6.1m due to improved controls and the compliance with agency price caps which assumes a reduction in nursing agency costs of £4.4m;
- Maintenance of strict cost control;
- Effective risk management of potential cost pressures;
- Delivery of planned activity volumes as defined in Divisional Operating Plans;
- Delivery of National Performance access targets and in particular, minimising SLA fines especially from RTT breaches
- Delivery of clinical performance within any agreed Contract Limiters to avoid non-payment for activity by Commissioners;
- Proper recording and coding of activity leading to full income recovery;
- Achievement of significant clinical service improvement in a planned and effective manner as part of the Trust's Transformation Programme;
- Delivery of CQUIN targets agreed with Commissioners; and
- Close monitoring of the Trust's liquidity.

1.13 The financial year will be affected by the external environment within the NHS and more specifically the national position and local health economy. These factors include:

- Acute Trusts are under unprecedented financial pressure. In 2016/17 the provider sector is incurring an estimated £3.0 billion underlying deficit and a £1.2 billion in year deficit. The NHS vote is at risk of being breached overall which would have serious consequences for the 2017/18 NHS settlement with HM Treasury;
- Pressures on spending and delivery of the Savings Programme are intensifying and firm control is required to avoid the Trust's underlying financial position deteriorating and its medium term plans being undermined. The level of nationally required savings are at unprecedented levels making the risk of failure far greater. The level of pay savings delivery, in particular is at the lowest level for years;
- SLAs have been signed. However, the significant financial deficit position of the BNSSG Commissioners mean the 2017/18 income plan could be subject to further negotiations with Commissioners relating to the agreement of activity plans, CQUINs, reinvestment of fines, agreement of coding and counting changes and QIPP proposals; and
- The need to ensure savings do not compromise patient safety has always existed – however, the dynamic balance between delivering savings year on year and improving patient safety and quality is now subject to detailed public scrutiny. There is, however, a danger that risk management is replaced by risk avoidance with consequential non delivery of savings, unfunded cost pressures and a significantly deteriorating financial position in the Trust.

1.14 2017/18 Financial Operating Plan

The 2017/18 financial plan of a £13.0m net surplus is described below:

Recurring Changes	£M	Description
Underlying position brought forward	17.8	
Loss of S&T funding	(13.3)	Trust rejecting the Control Total surplus of £22.8m.
Impact of national core fines	(2.5)	Trust will also be subject to fines.
Revised underlying position b/forward	<u>2.0</u>	
Cost Pressures:		
- Capital charges	(0.4)	Strategic schemes completion (net of £0.9m funding).
- Car Park	(0.2)	Loss of residences income.
- CNST cost increase – net of Tariff	(0.3)	40% increase offset in part by Tariff funding.
- Risk provision for cost pressures	(0.5)	Unavoidable recurrent costs only.
Divisional support funding	(13.0)	Support to Divisions to enable delivery of their Operating Plans.
SLA Contracting Issues:		
- CQUINs	(3.0)	Net loss of baseline CQUIN income.
- Pharmacy gain share	(0.9)	Withdrawal of gain share by NHS England.
- Sexual Health Tender	(0.4)	Tender reduces the SLA price.
- Tariff impact	8.7	Estimated Tariff gain.
Non recurrent:		
- Change costs/spend to save	(0.5)	To fund schemes that generate recurring savings.
- Risk provision for cost pressure	(0.5)	Unavoidable non-recurrent costs only.
- Transition costs for strategic schemes	(0.3)	In support of the car park proposal.
- Clinical IT programme	(0.8)	Funds the IT Programme support costs.
Net I&E Deficit excluding technical items	<u>(10.1)</u>	As per the 23 rd December Operational Plan submission.
Acceptance of revised Control Total		
- Add S&T funding	13.3	Receipt of S&T funding.
- Add abatement of core fines	2.5	National core fines are no longer payable.
Further Stretch:		
- Increase in target for CQUINs income	4.0	Sets a higher CQUIN baseline to 82%.
- Pharmacy gain share adjustment	0.7	Re-assessed at a loss of £0.2m compared with £0.9m loss.
- Use of Strategic reserve	1.3	Corporate share of SLA changes.
- Annual leave accrual	1.0	Anticipated non-recurring reduction.
- Other	0.3	Further non-recurring measures.
Net I&E Surplus excluding technical items	<u>13.0</u>	Revised Operational Plan submission due 30 th March.
Technical Items:		
- Donated income	0.0	
- Depreciation on donated assets	(1.5)	
- Net impairments	(1.4)	
Net I&E Surplus including technical items	<u><u>10.1</u></u>	

Appendix 1 shows this plan presented as the Statement of Comprehensive Income.

1.15 Divisional Operating Plans

Each division has undertaken a robust planning process to create Operating Plans for 2017/18 which describe the latest financial position built up from underlying positions, savings schemes which have already started, new savings requirements and plans, cost pressures and the impact of activity changes to be incorporated into SLAs with Commissioners. The Operating Plans are underpinned by capacity and workforce plans. Each division is required to achieve a balanced Operating Plan. The current Operating Plan deficit of £0.6m requires more actions – specifically in two areas:

- Surgery, Head & Neck Division need to increase their savings delivery to balance their plan; and
- A financial review of the ORLA service is essential – the current position is not sustainable.

1.16 It has been emphasised that Divisions must develop their plans to the stage where the delivery plan allows for the upside and particularly the downside risks – hence the delivery of plans has a greater assurance of success.

1.17 The position is summarised in the Table 1 below.

Table 1: Summary of Divisional Operating Plans

Surplus / Deficit £'000	Underlying Position brought forward	Cost Pressures	Support Funding	New Savings Requirement @ 2%	Total Savings target	Savings Plans 2017-18 Identified	Shortfall
Division	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Diagnostics and Therapies	(765)	-	252	(873)	(1,386)	1,554	168
Medicine	(549)	(3,240)	2,449	(1,089)	(2,429)	1,770	(659)
Specialised Services	(1,481)	(676)	2,154	(1,189)	(1,192)	1,189	(3)
Surgery, Head & Neck	(4,424)	(431)	4,538	(1,896)	(2,393)	2,200	(193)
Women's and Children's	(2,642)	(1,025)	3,787	(2,156)	(2,036)	2,014	(22)
Total Clinical Divisions	(9,861)	(5,372)	13,000	(7,203)	(9,436)	8,727	(709)
Facilities & Estates	(194)	-	-	(623)	(817)	817	-
Finance	-	-	-	(157)	(157)	157	-
Trust HQ	-	-	-	(135)	(135)	135	-
Trust HR	(4)	-	-	(97)	(101)	101	-
IM&T	-	-	-	(152)	(152)	152	-
Misc Support Services	-	-	-	(103)	(103)	168	65
Corporate/Cap. Charges	-	-	-	(977)	(977)	1,000	23
Total Non-Clinical	(198)	-	-	(2,244)	(2,442)	2,530	88
Total	(10,059)	(5,372)	13,000	(9,447)	(11,878)	11,257	(621)

1.18 The key items that build up the Operating Plan are outlined below:

- **Underlying Operating Plan Position brought forward** - deficits built up on a recurrent basis mainly from the under-delivery of savings over recent years;
- **Cost Pressures** – The Trust has identified funding of £0.5m recurringly and £0.5m non-recurringly to support unavoidable cost pressures. A process has been followed to prioritise cost pressures identified by Divisions and Corporate Services resulting in funding for prioritised cost pressures within the relevant Divisions and Corporate Services Operating Plans. The funded schemes are detailed in the reserves schedules in 4.6.1 (recurring) and 4.6.2 (non-recurring). Other cost pressures can only be afforded by the identification of further savings and cannot be allowed to lead to a further deterioration of Divisional underlying positions as has been the case in previous years.

- **Support funding** – In addition to the support funding of £3.8m provided in 2015/16 and a further £4.0m allocated in 2016/17, a further £13.0m has been allocated in 2017/18 as follows:

	£m
• Specific support to Medicine Division regarding ORLA	0.5
• Specific transition support to Surgery, Neck & Neck Division	1.0
• General support to Divisions	9.2
• Annual leave	1.0
• Junior Doctors contract	0.3
• CQUIN allocation	1.0
	13.0

This support funding clears the slate for Divisions underlying shortfall plus a contribution to cost pressures. This represents a generous settlement for Divisions and provides a realistic prospect of Operating Plan delivery.

- **Savings** - The Trust's savings requirement is set at 2.0% of recurring budgets plus 0.5% for cost pressures resulting in a savings requirement of £11.9m or 2.5% in 2017/18:

	£m
• Divisional underlying deficit brought forward	(10.1)
• Cost pressures	(5.4)
• Support funding	13.0
• New 2017/18 2.0% requirement	(9.4)
	(11.9)

- **Overall net Operating Plan shortfall** – the overall net Operating Plan position shows a shortfall of £0.6m after support funding of £13.0m. This represents a generous settlement for Divisions. Work is ongoing within Divisions to address the current shortfall with regards to the savings programme in order to reduce the current Operating Plan deficit. There must be a greater emphasis this year on Divisional financial performance and delivery of Operating Plans.

FINANCIAL RESOURCES 2017/18

2. Source and Application of Funds Summary

2.1 A summary of the 2017/18 position is shown below:

Source of Funds	£'000	£'000
Patient Care Service Agreements:		
- BNSSG CCG Commissioners	228,651	
- Other NHS CCG Commissioners	23,189	
- Welsh and other Non-English Bodies	11,061	
- NHS England	259,226	
- Provider Trusts	2,191	
- Local Authorities	8,546	
- Sustainability and Transformation Funding	13,313	
- Non Income Assumptions	21,112	
		567,289
Non-Patient Care Agreements:		
- Medical Service Increment for Teaching	6,507	
- Dental Service Increment for Teaching	8,764	
- Research and Innovation	21,718	
-		
- Clinical Excellence Awards	2,909	
- Post Graduate Medical and Dental Education Levy	14,697	
- NMET	2,940	
		57,535
Other:		
- Income in Divisional Budgets (see section 2.2)		32,891
Total Sources before Technical Items		657,715
Technical Items		
- Donations re Assets		-
Total Sources after Technical Items		657,715
Application of Funds	£'000	£'000
Divisional Budgets – Full Year effect of Month 8 budget	584,216	
- 2017/18 Inflation issued to Divisions (see section 4.3.3)	6,739	
- SLA changes issued to Divisions	8,954	
- Savings requirement to Divisions	(9,315)	
		590,594
Other Applications		
- Research and Innovation	17,526	
- Trading Services	247	
		17,773
Reserves – Recurring		
- Contingency Reserve (see section 4.2)	700	
- Inflation Reserve (see section 4.3.1)	8,325	
- Carried Forward Reserve (see section (4.4.1)	3,357	
- Operating Plan/Service Level Agreements (see section 4.5.2)	6,364	
- Other Reserves (see section 4.6.1)	16,545	
		35,291
Reserves – Non-Recurring Revenue (see section 4.6.2)		1,100
Planned I&E Account Surplus		12,957
Total Applications before Technical Items		657,715
Technical Items		
- Donated Depreciation	1,561	
- Net Impairments	1,314	
		2,875
Planned Deficit on Technical Items		(2,875)

Total Applications after Technical Items

657,715

2.2 The Source and Application of Funds summary shows certain categories of income netted off in Divisional Budgets. These items include:-

	£'000	
Non-Protected Clinical Income		
- Private and overseas patients	1,469	
- Road traffic act income	881	
- SLA income / other	3,066	Note 1
Operations Income		
- Education research and training	2,605	Note 2
- Services provided to other bodies	9,897	Note 3
- Income from charitable bodies	419	
- Rental income	2,270	
- Sale of goods and services	5,832	Note 4
- Salary recharges	4,448	Note 5
- Other income	2,004	Note 6
Total	32,891	

Note 1 Best Practice tariffs in Acute Medicine and Respiratory account for £0.841m, and activity based cost improvement schemes in Women's and Children's Services for £0.180m. The rest relates primarily to Genomics, Pulmonary Hypertension, and Radiotherapy services totalling £0.698m.

Note 2 Research and Innovation activity accounts for £2.308m of which £2.016m relates to commercial trials. The remainder relates to education and training funding.

Note 3 Services provided to other bodies contains includes £3.395m from the delivery of peripheral clinics across various organisations, predominately North Bristol NHS Trust and Weston Area Health NHS Trust.

In addition, £5.057m relates to the delivery of services such as; nursing services to various organisations (£0.746m); Eye Hospital services (£0.226m); dental services (£0.319m); paediatric services, significantly growth hormone therapies (£1.154m); services offered by Diagnostics and Therapies such as clinical testing, diagnostics and pharmacy services (£1.102m) and estates and facilities services (£0.472m).

Income relating to consortia services such as audit, occupational health and counter fraud provided to local organisations account for £1.443m.

Note 4 The sale of goods and services includes: security and parking (£1.118m); catering services (£0.439m); Diagnostics and Therapies services, significantly radiopharmacy and MEMO (£2.890m); IMT services provided externally (£0.446m); and various other smaller services offered by the Divisions.

Note 5 Salary recharges feature across all Divisions usually to other local NHS organisations mainly, North Bristol NHS Trust, Weston Area Health NHS Trust, Avon and Wiltshire Mental Health Partnership NHS Trust, and the University of Bristol.

Note 6 Other income includes: childcare vouchers (£1.451m) and VAT savings (£0.410m).

3. Source of Funds

3.1 The Source of Funds is set out in Appendix 4 by funding organisation.

3.2 Patient Care Contracts

3.2.1 We negotiate English patient care contracts with Bristol Clinical Commissioning Group (CCG), as co-ordinating commissioner and NHS England. The 2017/19 English patient care contracts were signed by the end of December 2016. We hope to agree contracts with non-English commissioners shortly.

3.2.2 The contracts in 2017/19 include the following characteristics:

- There are no caps or ceilings. Most services operate on a fully variable basis. We have agreed that some services, where it makes sense to do so, will operate on a block basis, for example, where services are not activity based; and
- The 2017/19 national standard contract includes a series of quality requirements and performance indicators. We have incorporated these into 2017/19 contracts where applicable;
- Of the £557.4m planned patient care income, £310.1m (55.6%) is covered by a National Tariff. Services excluded from the national tariff include; critical care; bone marrow transplants; high cost drugs and devices; and rehabilitation.

3.2.3 Contract activity supporting the income budgets by commissioner and point of delivery are set out in the Appendix 6.

3.2.4 2017/19 National Tariff Payment System

- NHS Improvement have set a two-year national tariff. This applies from 2017/18 to 2018/19 and has been introduced to support a two year planning round based on existing commissioner allocations.
- The 2017/19 national tariff has been informed by the 2014/15 design of HRG4+ and the 2014/15 reference cost relativities. HRG4+ expands the number of currencies from 1,657 to 2,100 with greater granularity in how services are grouped.
- Top-up payments for specialised services have been reviewed with new top ups for cancer, cardiac, respiratory and other services. Specialised services are no longer be defined by the Specialist Services National Definition Set (SSNDS), but instead by a new Prescribed Specialist Services (PSS) list, following the move to HRG4+.
- The efficiency factor for 2017/18 is 2%, whilst the cost uplift is 2.1%. This gives a net tariff adjustment of 0.1%.
- The emergency marginal tariff continues to apply.
- National tariffs have been introduced for cochlear implants; complex CT scans; complex therapeutic endoscopic, upper or lower gastrointestinal procedures; and photodynamic therapy.
- The 2017/19 national tariff payment system includes two new mandatory best practice tariffs for Chronic Obstructive Pulmonary Disease (COPD) care, and improving the time from a patient being admitted to receiving coronary angioplasty for patients with NSTEMI. There are also changes to five best practice tariffs: day-case procedures; fragility hip fracture; primary hip and knee replacements; same-day emergency care; and acute stroke care.
- A new Innovation and Technology Tariff (ITT) has been introduced in 2017/19 with the aim of setting incentives to encourage the uptake and spread of innovative medical technologies that benefit patients.

- To incentivise a change in the delivery of outpatient follow-up activity the national tariff over-reimburses first attendances and under-reimburses corresponding follow-up attendances. For 2017/19 the rate of under/over-reimbursement will be between 10%-30%, based on specialty.
- Several high cost drugs, devices and listed procedures are not reimbursed through national prices. The 2017/19 national tariff payment system includes an updated the list of drugs, devices and procedures using the same criteria used in previous years.

3.2.5 Commissioning for Quality and Innovation (CQUIN) Framework

The CQUIN framework was introduced in 2008 and has evolved year on year to the current scheme. The National Tariff for 2017/18 does not include a specific element for quality. Under the 2017/19 CQUIN framework, providers have the opportunity to earn up to an additional 2.5% of actual outturn value on Clinical Commissioning Group (CCG) and NHS England Non-specialised contracts and, as a Hepatitis C Operational Delivery Network lead provider, up to 2.8% on the NHS England Specialised contract. Since 2014/15, CQUIN is no longer payable on PbR-excluded drugs and devices. In total, potential CQUIN income available to be earned is expected to be in the region of £11.4m for the Trust in 2017/18 (CQUINs do not apply to Welsh activity). Providers must have a realistic expectation of earning a high percentage of this funding but do not have an automatic right to it. All CQUINs have by and large been agreed with Commissioners, though some thresholds and milestones have yet to be finalised. A number of the national CQUINs will be particularly challenging to deliver. In line with the NHS standard contract, the CQUIN scheme has been established as a two year program over the period 2017/18 to 2018/19. The 2017/19 CQUINs are as follows:

The CCG CQUIN Scheme (2.5% £5.7m) is made up of two parts:

- i. Supporting Sustainability and Transformation Plans (STP) and financial balance as follows for 2017/18 (1% £2.3m):
 - 0.5% £1.15m where the STP has been agreed through STP governance and individual organisations' boards or, failing that, all organisations have agreed a plan to reach timely agreement on the STP;
 - 0.5% £1.15m linked to the risk reserve, where the Trust delivers its agreed organisational control total in 2016/17.
- ii. National CQUINs (1.5% £3.4m):
 - 0.21% for Staff Wellbeing – Improvement in staff health and wellbeing as measured by the staff survey; healthy food for NHS staff, visitors and patients; improving the uptake of flu vaccinations for frontline clinical staff;
 - 0.21% for Reducing the Impact of Serious Infection - Sepsis - identification and early treatment of sepsis (ED and acute inpatients); Sepsis – empiric review of antibiotic prescriptions within 72 hours; reduction in antibiotic consumption per 1,000 admissions;
 - 0.21% for Improving services for people with mental health needs who present to A&E - Reduce by 20% the number of attendances to A&E by frequent attenders who would benefit from mental health interventions;
 - 0.21% for Offering advice and guidance - set up and operate advice and guidance services for non-urgent GP referrals;
 - 0.21% for NHS e-Referrals - Publication at least 90% services and at least 90% of their First Outpatient Appointment slots available on NHS e-Referral Service (2017/18 only);
 - 0.21% for Supporting proactive and safe discharge - Increase proportion of patients over 65 admitted via non-elective route discharged from acute hospitals to their usual place of residence within 7 days of admission; Implementation of the Emergency Care Dataset; and
 - 0.21% for Risky behaviours – Screening, brief intervention and referral to specialised services to help patients reduce or stop alcohol and tobacco consumption.

- For NHS England Specialised CQUIN (2.8% £5.3m) - The national indicators are not mandatory for inclusion in NHS England contracts.
 - 1.6% + £0.1m for Hepatitis C Virus – improving treatment pathways through ODNs – governance and partnership working; stewardship and NICE compliance, including managing resources within indicative financial budget forecast;
 - 0.2% for Clinical Utilisation Review (CUR) - optimising patient flow and transfer out of acute settings including procurement and implementation of Utilisation Review from a recognised UR provider (note: this is contingent on the outcomes of the 2016/17 CUR CQUIN which reports at the end of April 2017; if an extension of the CQUIN is not supported, an alternative CQUIN will need to be agreed);
 - 0.2% for Haemtrack patient reporting system for severe haemophilia patients at home;
 - 0.2% for Complex Device Optimisation – high cost tariff excluded cardiac devices – optimisation of device usage; compliance with national policies and specifications;
 - 0.2% for Nationally standardised dose banding - adult intravenous Systemic Anticancer Therapy (SACT);
 - 0.2% for Medicines Optimisation - faster adoption of best value medicines particularly best value generics, biologics and CMU frameworks; drugs data quality improvements; reduction in variation and waste; and
 - 0.2% for Automated Exchange Transfusion for Sickle Cell Care - incentivising the use of automated exchange by specified specialist centres in order to improve patient experience and use of clinical resources.
- NHS England Non-Specialised (2.5% £0.4m)
 - 2.5% for Dental Networks – consultant and/or specialist staff in Oral Surgery, Orthodontics, Restorative dentistry and special care dentistry are actively participating in the managed clinical networks for dental services.

The ability to earn at least 82% (net of costs to deliver) of the £11.4m CQUIN rewards is essential to delivering a viable financial plan. The challenging nature of a number of the national CQUINs may compromise the Trust's ability to achieve this, and therefore this is high risk. A Steering Group to manage the delivery of CQUINs will be created and chaired by the Director of Finance.

3.3 Non Patient Care Agreements

3.3.1 Medical Service Increment for Teaching (Medical SIFT)

The Trust has a responsibility to support both undergraduate and postgraduate teaching. Agreements exist with Health Education England to provide this support for medical and dental undergraduate teaching in conjunction with the University of Bristol. Funding for this support is provided through Medical SIFT. Estimated funding for 2017/18 incorporates a reduction of £0.133m resulting from funded inflation offset by a 5% efficiency requirement, which was deferred, at a national level, from 2016/17. An increase in student numbers and weeks will result in an estimated increase of Medical SIFT income of £0.369m in 2017/18.

3.3.2 Dental Service Increment for Teaching (Dental SIFT)

The Trust hosts the training of dental students and receives funding for this based on the number of students from Health Education England. The allocation included in this year's resources includes a net reduction of £0.187m resulting from funded inflation offset by a 5% efficiency requirement, which was deferred, at a national level, from 2016/17. The Trust has been advised by Health Education England that the current tariff received will be amended to match the national tariff. This will result in a £0.600m estimated loss in 2017/18.

3.3.3 Research & Innovation (R&I)

The arrangements for funding Research and Innovation include the following:

- Funding received from the Clinical Research Network (CRN) to cover the support costs associated with recruiting patients into clinical trials recognised by the National Institute for Health Research (NIHR) portfolio;
- Income received from the National Institute for Health Research (NIHR) in relation to grants which require a formal application;

- Research Capability Funding (RCF) which is calculated as a percentage of the value of the previous year's NIHR grant income;
- Hosting the West of England Clinical Research Network, Bristol Health Partners and the South West Research Design Service; and

Funding for Research and Innovation in 2017/18 totals £21.7m, including £13.1m in hosted funding, £6.8m in NIHR funded grants and £1.6m for RCF infrastructure funding.

3.3.4 Clinical Excellence Awards for Consultants

The cost of Clinical Excellence Awards is financed through an agreement with NHS England. The funding for both NHS and University staff and covering Levels 9-12 (Clinical Excellence Awards) and A+, A and B distinction awards, is based each year on the level of awards prevailing at the 31 March in the preceding financial year. For locally awarded level 1 to 9 Clinical Excellence Awards Trusts are required to manage the implications of in-year new awards and awards relating to starters/leavers from within their own resources. The budget assumption is that the cost of additional locally awarded Excellence Awards will be partly offset by local awards being converted to nationally funded awards. The net cost is assumed to be £0.150m in 2017/18.

3.3.5 Postgraduate Medical and Dental Education Levy (MADEL)

There is an agreement with Health Education England to provide a support environment for postgraduate medical and dental education. The agreement relates to the training costs of junior doctors and dentists and is a fixed sum set at the start of the year based on the agreed number of posts, prevailing salary scales and employer's on costs. This is varied only by approved new posts and transfers. Specifically, the agreement covers 50% of the basic salary costs of all posts plus a placement fee of £13.4k per post. Associated travel, interview and removal expenses, library and postgraduate administration costs are also covered in the agreement. The allocation included in this year's resources includes a net reduction of £0.096m resulting from funded inflation offset by a 5% efficiency requirement which was deferred, at a national level, from 2016/17.

3.3.6 Non-Medical Education and Training (NMET)

Teaching support provided by the Trust is also made available to nursing and other healthcare professionals through Health Education England, University of the West of England and other academic institutions.

3.3.7 A major re-costing of Education services commenced in 2013/14. Annual submissions are now required as part of the annual Reference Cost submission. Education tariffs may be updated in future years based on the cost collection, although the timing of this will be dependent on the national data quality. The Trust has been very active in this national process. It remains to be seen what the new cost data will be used for in practice.

4. Application of Funds

4.1 Divisional Budgets

Budgets have been set on the following basis:

Start Budget as per Resources Book 2016/17

+/- 2016/17	Changes made during the year including inflation, pay awards, developments, service changes, issues from reserves and transfers between Divisions.
+/- 2017/18	Allocation of known inflation (non-pay, provider to provider, drugs etc.)
+/- 2017/18	Other known adjustments such as CNST and capital charges
+/- 2017/18	Contract transfers to Divisions for changes in funded activity
+/- 2017/18	Savings Programme

Start Budget 2017/18

Further information is provided in the appendices as follows:

Appendix 9	Summary of revenue budgets
Appendix 10	Reconciliation of revenue budgets for Divisional, Trust and Corporate Services
Appendix 11	Subjective analysis of the 2017/18 Divisional budgets.

Further changes will be made during 2017/18, in particular with the transfer of funding from reserves for further activity changes, developments, the new Junior Doctors contract and staff pay award.

4.2 Contingency Reserve

A recurring provision of £0.700m has been incorporated. This includes £0.200m for the use of the Chief Operating Officer.

	£'000
General Reserve	500
Chief Operating Officer Allocation	200
Total	<u>700</u>

This remains at the same level as last year.

4.3 Inflation Reserve

4.3.1 The National Tariff (gross 2.1% uplift) generates gross inflation funding of £10.000m which can be reconciled to the inflation reserve as follows:

	£'000
Gross tariff inflation funding	10,000
Inflation reserve brought forward from 2016/17	1,245
CNST funding in Tariff	2,119
Less issued to Divisional budgets	(6,739)
Transferred to / from other reserves:	
- Capital charges growth	1,300
- Additional Junior Doctors contract	400
Total	<u>8,325</u>

4.3.2 The residual inflation funding reserve provision is as follows:

	£'000
Pay awards	3,511
Junior Doctor contract	1,500
Apprenticeship Levy	1,150
Pension auto enrollment	200
Energy	518
Rates	486
Blood	169
Friends and Family test	25
Community premises	80
South Bristol FM/LIFT RPI uplift	181
Other	505
Total	<u>8,325</u>

4.3.3 Inflation issued to Divisions in start budgets is as follows:-

	Assumption	£'000
Incremental drift (to 1 st April 2017)		1,025
Drugs	2.8%	393
Non pay	1.8%	1,049
Capital charges		1,876
CNST		2,396
Total		<u>6,739</u>

4.4 Carried Forward Reserve

4.4.1 Residual funding for a number of developments from last year and for schemes that are funded each year are held within the carried forward reserve to be allocated to budgets during 2017/18. These include:

	£'000
Bristol Health Partners	80
Clinical Excellence Awards 2016/17	150
EWTD for annual leave and sick pay	1,690
Medical SiFT	250
Dental SiFT	189
BRI Redevelopment loss of income	165
Cell Pathology transfer	184
Paediatric Cardiac	263
Paediatric Epilepsy	56
PICU Winter Pressures	204
Paediatric Bereavement	64
Other	62
Total	<u>3,357</u>

4.5 Operating Plan/Service Level Agreements

4.5.1 The values in this section are based on the agreed SLA position with Commissioners. The reserve includes funding for activity related changes and investments/savings which are not directly linked to activity. Divisional budgets will be adjusted for these schemes using the following process:

- Non-activity related changes are directly allocated to Divisions based on the cost build-up of the scheme; and
- Activity related changes are allocated to Divisions based on their reference costs share of tariff. This includes an allocation to the Strategic Reserve as per the Financial Strategy (estimated at 20%).

4.5.2 The Service Level Agreement / Operating Plan Reserve constitutes the following:-

	£'000
Service Transfers:	
- Paediatric Audiology	192
- Sexual Health	3,072
Developments:	
- Endoscopic Submucosal Dissection (ESD)	(86)
- Radiologically Inserted Gastrostomy (RIG) Service	(26)
- Adult ED High impact users	(25)
- Paediatric Liaison Psychiatry	118
- Paediatric Obesity service	158
- Core 24	58
- New CHD standards	150

Internal Cost Pressures	
- Blood Transfusion MHRA Compliance	40
- Radiologist support for Clinical trials	21
- Falsified Medicine Directive	20
- Paediatric e-Prescribing Chemocare	12
- Acute Oncology cover	125
- Doctor Session Skin MDT	12
- Major Trauma commitment	12
- Appointments Centre	140
- CEA Awards 17/18 (0.1)	150
- Allocate Nurse Rostering	78
- RTT Trainer	38
- Tier 2 immigration visa surcharge	65
- CQC subscription	108
- New-born & Infant Physical investigation dataset	24
- Slippage	(195)
- Dementia Nurses	69
- Palliative Care Consultant	68
- ICNARC Data Reporting	40
- MDT co-ordinators	25
- NVQ Associate Practitioners	60
- Staff Survey & Friends and Family Test	19
- Bristol Safeguarding Board	13
- Patient Feedback System	25
- Happy App	12
- E-rostering system replacement	36
- Risk Management System	15
Activity Related Changes	
- CQUINs	750
- NICU transportation out of region	18
Other	
- Global Digital Exemplar (GDE) funding	1,000
- Other activity changes	(47)
Total	<u>6,364</u>

4.6 Other Reserves

4.6.1 Other recurring reserves consist of:

	£'000
Multi-storey Car Park	155
Sexual Health tender loss	400
Divisional support	13,000
Resilience funding	1,435
Strategic Reserve	1,687
Corporate savings	(132)
Total	<u>16,545</u>

FINANCIAL RESOURCES 2017/18

4.6.2 Non-recurring

	£'000
Strategic scheme costs	300
Technology implementation	800
Change costs	500
Annual leave accrual	(1,000)
Non Recurring Risk Reserve	
Surgical Site Infection Surveillance (SSIS) Team	72
Freedom of Speech Guardian	38
Recruitment marketing	100
Slippage	146
RTT validators	43
Outpatients review – spend to save	101
Total	1,100

5. Savings Programme

5.1 A summary of the savings programme by workstream is provided at Appendix 12b. The Trust target is £11.9m or 2.5% and is derived as follows:

	£'000
Divisional underlying deficit brought forward	(10,059)
Cost Pressures	(5,372)
Support funding	13,000
National efficiency requirement at 2%	(9,447)
Total – at 2.5% of Divisional Budget	(11,878)

5.2 The risk assessed savings identified by Division is summarised in the table below.

Table 2: 2017/18 Savings identified by type as at 27 February 2017

	Diagnosics and Therapies	Medicine	Specialised Services	Surgery, Head and Neck	Women's and Children's	Estates and Facilities	Trust Services	Other	Total Savings 2017/18
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
SLA Income	8	371	184	328	556	-	-	-	1,447
Other income	251	102	-	17	179	141	53	-	743
Private Patient Income	-	10	52	-	36	-	-	-	98
Income Total	259	483	236	345	771	141	53	-	2,288
Blood	-	-	-	3	-	-	-	-	3
Drugs	312	158	61	70	93	-	-	-	694
Clinical Supplies /Services	288	275	576	721	427	-	-	-	2,287
Other expenditure	386	664	52	1,015	378	87	238	168	2,988
Premises & Fixed Plant	-	-	-	-	-	167	178	-	345
Non Pay Total	986	1,097	689	1,809	898	254	416	168	6,317
Consultants	42	-	16	46	17	-	-	-	121
Other Medical Staff	-	-	223	-	-	-	-	-	223
Nursing & Midwifery	-	165	-	-	212	-	-	-	377
Allied Health Professionals	263	-	-	-	38	-	-	-	301
Admin & Senior Managers	4	25	25	-	78	29	76	-	237
Estates Staff	-	-	-	-	-	11	-	-	11
Other Clinical	-	-	-	-	-	382	-	-	382
Pay Total	309	190	264	46	345	422	76	-	1,652
Capital Charges	-	-	-	-	-	-	-	1,000	1,000
Total identified	1,554	1,770	1,189	2,200	2,014	817	545	1,168	11,257
Unidentified	(168)	659	3	193	22	0	0	(88)	621
Requirement	1,386	2,429	1,192	2,393	2,036	817	545	1,080	11,878

- 5.3 The development of both Divisional and Corporate plans is an integral element of the Trust's transformation agenda under the Transforming Care Programme aiming to ensure that schemes, wherever possible, release recurring savings based on operational efficiency and productivity improvements. Schemes also include opportunities to reduce costs through improved purchasing agreements and improving controls on expenditure. All opportunities and ideas to eliminate waste and improve efficiency are welcomed.
- 5.4 The Trust is currently revising its approach to the delivery of savings for 2017/18, this will include the establishment of a clear schedule of priority areas to be addressed, the establishment of Divisional Director leadership for key workstreams and Divisions reorganising priorities to create the required capacity to deliver on the savings programme agenda. A number of oversight groups led by Executive Directors will oversee the delivery of key elements of work towards the requirement to deliver efficiencies through productivity in areas such as out patients, theatres and in those specialties which have high Reference Cost Indices or poor Service Line Profitability. There will also be an increased and improved approach to financial controls for income, pay expenditure and non - pay expenditure.
- 5.5 The workstreams for 2017/18 are shown in the table below.

Table 3: Summary of Savings Programme Workstreams and Lead Directors

Workstream	Lead Director
Theatre Productivity	Chief Operating Officer
Out Patient Productivity	Chief Operating Officer
Reduction in premium rate working	Chief Operating Officer
Benchmarking	Chief Operating Officer
Operating Model	Chief Operating Officer
Income	Director of Finance
Medical Staffing Productivity	Medical Director
Diagnostic Testing	Chief Operating Officer
Workforce and OD	Director of Human Resources
Medicines	Director of Pharmacy
Non Pay efficiencies and savings	Director of Finance
Improving controls –Income and Non pay	Director of Finance
Nursing Productivity	Chief Nurse
Reducing and Controlling Non Pay	Director of Finance

- 5.6 Other key areas of focus will be:
- Controlling and reducing dependence on premium cost delivery including reducing outsourcing and reliance on Waiting List Initiatives (WLIs);
 - Addressing high levels of sickness across the Trust;
 - Reviewing and improving clinical coding;
 - Improving the income collected for overseas patients;
 - Improved review of Consultant Job planning linked to increasing Consultant productivity; and
 - Review of stock management and controls of ordering consumables.
- 5.7 These workstream groups act as facilitators and will feed any identified savings to Divisions for inclusion in Divisional savings plans. All saving schemes identified are also reported by workstream each month to the Savings Board and the Trust's Finance Committee. The Trust is also engaged in benchmarking Trust activities against peer trusts in order to identify areas for improvement.
- 5.8 The Trust, in order to ensure ongoing governance and control over the delivery of savings, operates a Savings Board chaired by the Chief Operating Officer. This monitors progress, considers significant changes to projects, recommends new projects, resolves issues and commissions either internal or external support as required. The Savings Board facilitates and promotes cross project co-operation and integration. To ensure delivery of the savings programme, regular accountability meetings are held by the Transformation Programme Director and Head of Financial Management with the accountable workstream leads. A monthly savings programme review meeting is also held with each Division to assess progress against phased plans. Each Division is assessed against its delivery of its annual Operating Plan (including savings programme delivery) at the monthly Finance and Operating reviews chaired jointly by the Chief Operating Officer and Director of Finance.

- 5.9 The savings programme identified within Divisions form an integral part of the Divisional Operating Plans for 2017/18 and delivery of savings plans is an essential element of Divisions achieving a balanced Operating Plan.
- 5.10 Savings schemes are assessed for impact on quality and patient safety through the completion of Project Initiation Documents/Quality Impact Assessments templates (PID/QIA) where required based on a clear set of criteria. The PID/QIA templates are reviewed by the Chief Nurse and Medical Director.
- 5.11 Performance against these KPIs is measured monthly and reviewed by the Programme Management Office at regular workstream accountability reviews. All workstreams are required to produce and maintain project templates which will include details of work being progressed, deliverable milestones and trajectories showing progress against agreed plans. Workstream progress is monitored monthly at workstream accountability reviews and the Savings Board.
- 5.12 The Trust continues to address the recommendations of the Lord Carter Report and the subsequently NHS Improvement led Model Hospital approach. Each workstream will continue to be tasked with establishing a clear action plan to take forward the recommendations in the Carter report particularly those concerned with developing staff resourcing efficiencies given delivering savings from pay is recognised as a significant challenge. Benchmarking is a key element of the Carter approach. The Trust already uses Reference Costs and Service Line Reporting to identify areas of potential efficiency improvement and will use the benchmarking portal released by the Carter team. Whilst identifying areas of inefficiency is relatively easy, transferring this knowledge into practical, implementable cost reduction takes time and therefore improvements from this source will only become available over time. Key areas where the Trust is actively engaged with the NHS Improvement Model Hospital approach are as follows:
- Facilities and Estates;
 - Pathology;
 - Trust HQ services and Corporate services;
 - Nursing benchmarking;
 - Procurement Strategy; and
 - Pharmacy plans.

6. Use of Resources Rating (UoRR)

- 6.1 The Use of Resources Rating (UoRR) takes the Financial Sustainability Risk Rating and adds one further metric which measures agency expenditure compared with the agency ceiling advised by NHS Improvement. The UoRR is NHS Improvement's view of the level of financial risk a provider faces to the ongoing delivery of key NHS services. The rating ranges from 4, the most serious risk, to 1, the lowest risk.
- 6.2 The UoRR is the average of five metrics: liquidity; capital service cover; net surplus/(deficit) margin; net surplus/(deficit) margin variance from plan; and agency expenditure distance from ceiling. Should a Trust reject its Control Total with a planned net income and expenditure surplus or deficit, the overall UoRR is capped at 2 or 3 respectively.
- 6.3 The 2017/18 planned net income and expenditure surplus of £13.0m before technical items gives the Trust a UoRR of 1. The UoRR is summarised below.

Table 4: Use of Resources Rating

	Metric	Score	Rating 1	Rating 2	Rating 3	Rating 4
Liquidity	5.4 days	1	>0 days	>-7 days	>-14 days	<-14 days
Capital service cover	2.6 times	1	>2.5 times	>1.75 times	>1.25 times	<1.25 times
Net I&E margin	2.0%	1	>1%	>0%	>-1%	<-1%
Margin variance	0.0%	1	>0%	>-1%	>-2%	<-2%
Agency spend v ceiling	0.0%	1	=<0%	<25%	<50%	>=50%
Overall UoRR rounded		1				

6.4 Cash Position

As an NHS Foundation Trust, the Trust is able to retain accumulated cash surpluses. The original Operational Plan predicted a year end cash balance of £37.0m, a reduction of £30.0m. However, the revised Operational Plan net surplus of £13.0m facilitates additional Strategic Capital expenditure of £8.3m in 2017/18. Therefore, the revised Operational Plan year end cash balance is £51.8m, a reduction of £15.2m. A summary reconciliation from the original Operational Plan is provided below.

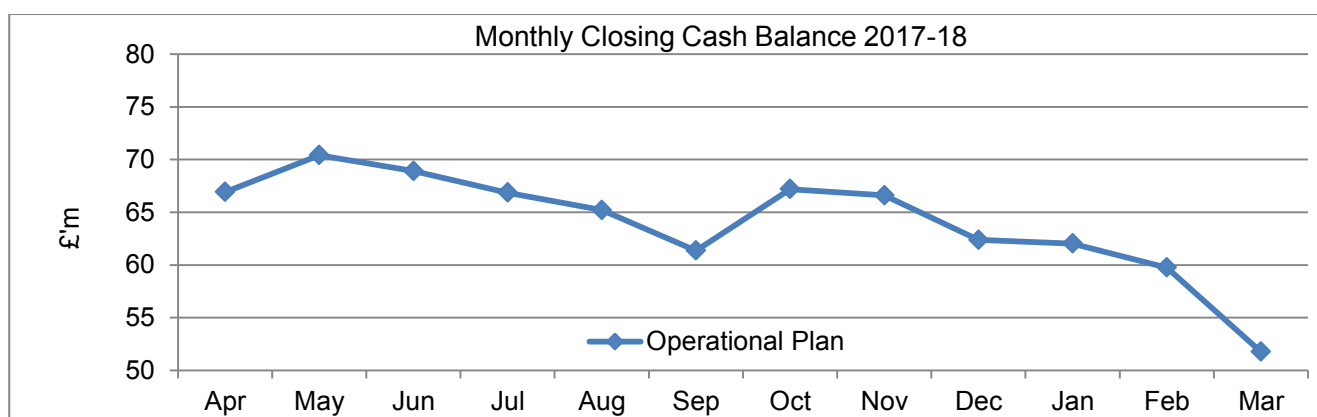
	£m
Original planned year end cash balance as at 31 st March 2018	36,976
Add net surplus improvement from £10.155m deficit to a £12.957m net surplus	23,112
Less additional cash requirement for additional Strategic Capital of £8.324m	<u>(8,324)</u>
Revised planned year end cash balance as at 31 st March 2018	<u>51,764</u>

The cash position is summarised below.

	Original Plan £m	Revised Plan £m
Forecast opening cash balance as at 1 st April 2017	66,978	66,978
2017/18 planned net (deficit) / surplus excl technical items	(10,155)	12,957
Movement in working capital	(1,020)	(1,020)
Cash requirement in support of the capital plan	(12,993)	(21,317)
Loan principal repayment	(5,834)	(5,834)
Planned year end cash balance as at 31 st March 2018	<u>36,976</u>	<u>51,764</u>

Figure 2 overleaf shows the projected month end cash balances throughout 2017/18. It shows a significant reduction of cash balances in the last four months mainly due to the payment of Public Dividend Capital (PDC) and loan interest, the repayment of loan principal and capital expenditure.

Figure 2: Planned month end cash balance



7. Capital Programme

7.1 The Trust's planned capital sources and application of funds are shown in the Medium Term Capital Programme (MTCP). The MTCP sets out the indicative programme for 2017/18 through to 2021/22 taking into account the 2016/17 forecast outturn expenditure of £30.0m. In 2017/18 the Trust's planned capital expenditure totals £53.5m. Expected slippage of £5.5m into 2018/19 reduces the capital programme in 2017/18 to £48.0m. Please see Appendices 14a to 14f for further details.

7.2 In 2017/18, the following sources of funds are planned:

- Use of the Trust's accumulated cash balance from prior year revenue surpluses;
- Depreciation in respect of the Trust's existing assets;
- Nil disposals and nil donations from charitable partners; and
- Public Dividend Capital received from the Department of Health relating to the GDE project.

7.3 The Trust will need to maintain a strong liquidity position in 2017/18. Focus will be given to the planning, monitoring and management of cash and working capital balances, in accordance with the Trust's Treasury Management Policy.

7.4 The 2017/18 major medical and operational capital prioritisation process was approved by the Trust's Senior Leadership Team on 22nd March 2017. The prioritised projects are summarised in appendices 14g and 14h. The 2017/18 capital plan is summarised in Table 5 below.

Table 5: 2017/18 Capital plan

Source of funds	2017/18 Plan £'000	Application of funds	2017/18 Plan £'000
Cash	26,958	Carry forward schemes	16,142
Depreciation	22,764	Estates replacement	2,500
Disposals	-	IM&T	6,300
Donations	-	Medical equipment	7,247
Public Dividend Capital	3,800	Operational capital	5,450
		Strategic schemes	15,883
Subtotal	53,522	Subtotal	53,522
Net cash retention	(5,534)	Net slippage	(5,534)
Total	47,988	Total	47,988

7.5 Monitoring and management of the Capital Programme will be undertaken by the Capital Programme Steering Group, which reports to the Trust's Senior Leadership Team and Finance Committee.

8. Statement of Financial Position (Balance Sheet)

- 8.1 The Trust's forecast Statement of Financial Position as at 31 March 2018, incorporating the Trust's planned net income and expenditure position, capital investment and expected movements in working capital balances is shown at Appendix 2.
- 8.2 The forecast non-current asset value takes account of the current capital expenditure programme offset by the anticipated impact of any impairment reviews and depreciation.
- 8.3 The projected value of stocks and work in progress held by the Trust as at 31st March 2018 is £11.3m and anticipates a £0.5m increase during the year as the Trust looks to secure significant bulk purchase discounts in support of the revenue position. A systematic review of stock holdings will be undertaken with service managers.
- 8.4 The Statement of Financial Position shows net current assets of £20.3m as at 31st March 2018, a reduction of £14.7m due to the planned consumption of cash of £15.2m offset by a planned increase in stock holdings of £0.5m. This position includes forecast stock holdings of £11.3m leaving positive net working capital of £9.0m. These are the key factors driving the Trust's liquidity metric of 5.4 days and a liquidity metric score of 1.

9. Workforce

9.1 Strategic Context

Our Workforce and Organisational Development Strategy 2014 to 2020 recognised the importance of recruitment to key staff groups in a tight labour market, maintaining and developing the quality of services with fewer available resources and aligning our staffing levels with the capacity demands and financial resource to ensure safe and effective staffing levels. We continue to develop our strategy in response to our changing environment, increasingly focussing on transformational change to release productivity savings, engaging staff in the process, as described in the Carter (February 2016) report and subsequent Model Hospital work and aligning our objectives with the BNSSG STP.

9.2 Managing agency and locum use

Our underpinning strategy to manage agency and locum use is focussed on managing both *demand* and *supply*. The underpinning approach to manage the *demand* for temporary staffing is to focus on the drivers of demand, which include sickness absence, vacancies and turnover through a range of actions which are reported monthly to Quality and Outcomes Committee. Direct actions to manage *demand* for agency include increased efficiency and effectiveness of rostering by fully implementing a different nursing and midwifery e-rostering system and an electronic acuity and dependency tool from April 2017, continuing to monitor and challenge rostering and operating plan KPIs through the monthly Nursing Controls Group, robustly escalating requests for agency usage and focus on demand for enhanced observation through recruiting to the designated funded establishment. Actions to manage *supply* include improving the ratio of bank fill to agency by external and internal marketing campaigns, incentive payments and the establishment of a locum bank in 2017. We will also continue to work with agencies to fully implement the caps to avoid unnecessary spend.

- 9.3 With the increasing drive to promote transparency, improve data requirements and embed strong accountability to boards, the Trust is meeting the reporting requirements laid out by NHSI. This includes analyses of the highest earning agency staff, long term agency usage, high costing shift activity, and framework, agency cap and worker rate overrides. This is combined with enhanced controls in relation to escalation to ensure there is appropriate sign off and control at a senior level.

9.4 Workforce Numbers

The anticipated workforce plan, derived from the operating planning process described above, expressed in whole-time equivalents (wte) for 2017/18 and how this compares to the previous year is set out in appendix 13. Our approach is to increase our ratio of substantive staffing relative to agency and bank usage. This will be delivered through increased recruitment, reduced turnover, and filling vacancies. In addition, reduced bank and agency will be supported by improved rostering efficiency and reduced sickness absence.

9.5 Workforce transformation and productivity programmes

The Trust aims to engage and involve staff in solutions which will require different ways of working, such as clinical teams joining up to deliver pathways of care, new roles, changes in skill mix, and development of new competences, in support of our STP, with a greater likelihood of posts bridging the primary care / acute interface. Examples of plans for workforce transformation include:

Medical

- The STP Trauma and Orthopaedics Transformation Project include service redesign options. Gaps in Trauma and Orthopaedics junior doctors are being filled by clinical teaching fellows, which are more attractive to applicants as they combine teaching/research with clinical work, and remaining gaps will be filled by physicians' associates; and
- The new Junior Doctor contract went live in December 2016 and is being introduced in phases, with the final phase of the national timetable being October 2017. The Trust has established a Junior Doctor Contract Implementation Group (JDCIG) including the newly appointed Guardian of Safe Working Hours. Engagement is taking place with junior doctors via the Local Negotiating Committee and the Junior Doctors Committee and a Junior Doctor Representative is now attending the JDCIG. All Trust junior doctor rotas have been mapped to a local Trust implementation plan in accordance with national guidance. The cost of the new contract has not yet been fully assessed. In particular, the rota requirements in terms of additional posts and the operation of exceptions are still to be clarified. This creates a significant risk to the financial plan.

Nursing

- Development of Advanced Nurse Practitioners in areas such as Emergency care and Care of the Elderly to provide career progression, respond to gaps in capacity, and improve retention;
- Changes to theatre skill mix to improve recruitment and retention with development opportunities;
- Exploring further options for assistant practitioner and nurse associate roles.

Scientific, professional and technical

- Consultant radiographer posts to help to mitigate the risk of shortages of radiologists, and improve radiographer retention;
- Work with education providers to train our first Assistant Practitioner in Nuclear Medicine
- Develop Radiographic Assistants apprenticeships in 2018 and Trail blazer apprenticeships for radiographers for 2019.
- More advanced practice for Pharmacist prescribers, Consultant Pharmacists, and Specialist Pharmacists in the Emergency Department, combined with a general shift in pharmacy skill mix and use of IT to redirect capacity from infrastructure support into more patient focussed activities. We are also linking with the CCGs to introduce a Clinical Commissioning Pharmacist.

Administrative and Clerical staff

- Our administrative and clerical staff programme is focussed on common processes, quality approach to recruitment, training and standards for our ward clerks and booking clerks, standardisation of job descriptions, efficiencies in the administrative and clerical Bank, all of which aim to improve the quality and efficiency of our clinical services and support enhanced professionalism across our administrative and clinical teams.

9.6 Workforce KPIs

Our workforce KPIs are set at a divisional and staff group level, taking account of historic performance and comparable benchmarks and helping to drive continuous improvement in making best use of our people.

- **Staff Turnover Rate;** During 2016/17 turnover levels reduced from 13.4% to 12.4%. We have set a target for 2017/19 of 12.0% by March 2018 and 11.7% by March 2019 (excluding fixed term contracts and doctors in training). This is in line with our Quality Strategy which sets a target of 11.1% by 2020.
- **Vacancy Percentage** Recruiting to vacancies, particularly hard to recruit and specialist areas which are covered by high cost agency workers, remains an important element in our agency reduction plan. The UH Bristol vacancy rate for 2015/16 was 5.1%, and vacancy levels at the end of 2016/17 (January 2017) of 4.7% compares favourably with other Teaching Trusts. Our internal target is to sustain vacancy levels below 5% through 2017/18 and 2018/19.
- **Sickness Absence** We are aiming for a year on year improvement in our sickness absence rates, with a forecast outturn of 4.2% in 2016/17, reducing to 3.8% in 2017/18 and 3.7% in 2018/19.

10. Funding Policies

- 10.1 The funding policies will be consistent with the Financial Strategy agreed by the Trust Board in December 2006 and reiterated in the Integrated Business Plan submitted to Monitor in March 2008.
- 10.2 These include the following key principles:
- Inflation will be funded in full;
 - Savings programme targets are applied to Divisions at 2.0% of recurring budgets;
 - Increases in activity in SLAs above and below the baseline will be allocated to Divisions based on their managed cost share of each specialty's total Reference Costs. A review of cost allocation is undertaken annually to improve the accuracy of this process. The share of income relating to capital charges, estates costs and overheads will be retained by the Trust centrally to fund strategic investments;
 - Divisions are expected to manage within their recurring budget including recurring costs and savings. Trust non-recurring funding issues will be managed corporately in year;
 - All issues from the Contingency Reserve must be approved by the Director of Finance after consultation with the Chief Executive;
 - All issues from the change costs / spend to save reserve must be approved by the Director of Finance. All schemes must demonstrate a defined payback or strong potential to deliver major productivity opportunities; and
 - Increments are assessed on an individual staff member basis up to the 1 April each year.
- 10.3 The Trust will continue to participate in the BNSSG National Institute for Health and Care Excellence Commissioning College. Funding is pooled by Commissioning Care Groups and supplemented by Local Delivery Plan investment. This arrangement has worked well over the past few years.

11. Risk Analysis

11.1 Risk of failure to deliver the A&E access trajectory resulting in the loss of S&T performance funding.

The Trust has accepted the revised Control Total net surplus requirement of £13.0m required by NHS Improvement. This position assumes the full delivery of the A&E access waiting time trajectory against which the receipt of £4.0m or 30% of the £13.3m S&T funding is predicated. Failure to achieve the A&E access trajectory will result in the loss of S&T performance funding. This risk is rated **high**.

11.2 Risk of Commissioner renegotiating signed SLAs

Commissioner SLAs were signed before Christmas. However, the collective financial position of the BNSSG Commissioners is such that signed SLAs with providers are not affordable and may be subject to re-negotiation. This risk is assessed as **low**.

11.3 Risk of not delivering the savings requirement

This includes the conversion of non-recurring savings to recurring schemes. Given the track record over the past four years of delivery between 70% and 80% this risk can be assessed as **high**. Close monitoring of achievement and effective mitigation of any under-achievement will be in place. The 2017/18 target will be challenging and must be delivered in full.

11.4 Risk that CQUINs income target is not achieved

The resources plan is based on earning 82% (net of cost to deliver) of the potential CQUINs target plus a further stretch of £1.0m. Delivery of CQUIN at this level requires a major commitment upon the Trust and additional costs of delivery of £0.75m. Achieving the local national commissioning CQUIN will be challenging. The risk is assessed currently as **high**.

11.5 Risk that planned activity is not delivered

The delivery of planned activity levels, particularly during the summer, is essential to avoiding using premium cost delivery methods and compromising the Trust's Operational Plan. The risk is assessed overall as **moderate**.

11.6 Risk of managing cost pressures

This includes inflation and other local/national pressures. The previous good track record of the Trust means that this risk is **moderate**. Likely factors, both locally and nationally, have been taken into account in setting the 2017/18 budget.

11.7 Risk of divisions overspending

This overlaps with item 11.3 above. Financial control is generally good but a number of divisions continue to struggle with their underlying financial position and in previous years have failed to deliver their Operating Plans. Therefore in 2017/18 this risk is rated **very high**.

Income & Expenditure	2017/18 Plan	
Operating income from patient care activities	£'000	£'000
Elective Income	97,544	
Non-Elective Income	123,412	
Outpatient Income	77,016	
A&E Income	17,366	
Other including passthrough income	239,668	555,006
Other income from patient care activities		
Private patient income	1,469	
Other non protected income	930	2,399
Other operating income		
Education and Training	33,425	
Research & Innovation	23,830	
Sustainability & Transformation Funding	13,313	
Other income	29,742	100,310
Total income		657,715
Employee Expenses	(378,582)	
Drug costs	(75,629)	
Clinical supplies and services	(72,928)	
Other costs	(82,753)	(609,892)
Earnings Before Interest, Tax, Depreciation and Amortisation		47,823
Total depreciation & amortisation	(22,764)	
Finance income	100	
Finance expense	(2,955)	
PDC dividends payable	(9,247)	(34,866)
Net Surplus / (Deficit) excluding technical items		12,957

Technical items:

Donated income	-	
Depreciation on donated assets	(1,561)	
Net impairments	(1,314)	(2,875)
Net Surplus / (Deficit) including technical items		10,082

Statement of Financial Position		As at 31st March 2017		as at 31st March 2018	
		£'000	£'000	£'000	£'000
Non Current Assets			398,888		428,548
Assets, Current	Inventories	10,800		11,300	
	Current Tax Receivables	445		450	
	Trade and Other Receivables	18,291		19,300	
	Prepayments and Accrued Income	7,400		7,500	
	Cash and Cash Equivalents	66,978		51,764	
	Non Current Assets held for sale	-		-	
Assets, Current Total			103,914		90,314
Assets Total			502,802		518,862
Liabilities, Current	Interest Bearing Borrowings, Current	(5,834)		(5,834)	
	Finance Leases, Current	(326)		(336)	
	Trade and Other Payables, Current	(56,510)		(57,574)	
	Other Financial Liabilities, Current	(784)		(821)	
	Other Liabilities, Current	(5,436)		(5,436)	
Liabilities, Current Total			(68,890)		(70,001)
NET CURRENT ASSETS / (LIABILITIES)			35,024		20,313
Liabilities, Non Current	Interest Bearing Borrowings, Non Current	(76,266)		(70,428)	
	Finance Leases, Non Current	(4,653)		(4,317)	
	Other Liabilities, Non Current	(153)		(124)	
Liabilities, Non Current Total			(81,072)		(74,869)
TOTAL ASSETS EMPLOYED			352,840		373,992
Taxpayers' and Others' Equity	Public Dividend Capital	194,429		198,229	
	Income and Expenditure Reserve	98,798	293,227	108,880	307,109
Other Reserves	Revaluation Reserve	59,528		66,798	
	Miscellaneous Other Reserves	85	59,613	85	66,883
TOTAL TAX PAYERS EQUITY			352,840		373,992

Appendix 3

Monthly Cashflow 2017/18

Month	Balance B/Fwd	Sources						Applications (see detail below)	Balance C/Fwd
		Capital Receipts	NHS Receipts		Interest Received	Other Income	Totals		
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
April	66,978		43,801	6,815	9	2,558	53,183	(53,248)	66,914
May	66,914		47,047	6,837	11	2,558	56,453	(52,950)	70,417
June	70,417	800	47,081	6,850	9	2,558	57,299	(58,800)	68,916
July	68,916		47,047	6,863	9	2,558	56,477	(58,538)	66,854
August	66,854		47,867	6,872	11	2,558	57,309	(58,955)	65,208
September	65,208		46,261	6,890	9	2,558	55,718	(59,561)	61,365
October	61,365	800	47,864	6,901	9	2,558	58,132	(52,303)	67,194
November	67,194		47,078	6,912	11	2,558	56,560	(57,154)	66,600
December	66,600		44,584	6,928	8	2,558	54,078	(58,301)	62,377
January	62,377		47,864	6,939	10	2,558	57,372	(57,719)	62,030
February	62,030		43,865	6,952	7	2,558	53,382	(55,662)	59,751
March	59,751	2,200	47,047	6,964	7	2,563	58,781	(66,768)	51,764
Totals		3,800	557,406	82,722	110	30,706	674,744	(689,958)	

Month	Applications										
	Payroll	Capital	Traders	Tax / NI & Super	NHS Payments	PDC Dividend	Loan Repayment	Loan Interest	Finance Lease Principle	Finance Lease Interest	Totals
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
April	(17,451)	(2,218)	(15,020)	(12,725)	(5,833)	-	-	-	-	-	(53,248)
May	(17,785)	(2,218)	(14,261)	(12,968)	(5,573)	-	-	-	(77)	(67)	(52,950)
June	(17,578)	(3,018)	(15,309)	(12,817)	(5,929)	-	(2,787)	(1,358)	(5)	-	(58,800)
July	(17,645)	(2,442)	(18,565)	(12,866)	(7,021)	-	-	-	-	-	(58,538)
August	(17,449)	(2,442)	(19,023)	(12,723)	(7,175)	-	-	-	(77)	(67)	(58,955)
September	(17,523)	(2,442)	(15,888)	(12,777)	(6,138)	(4,625)	(130)	(34)	(5)	-	(59,561)
October	(17,650)	(4,230)	(12,530)	(12,869)	(5,024)	-	-	-	-	-	(52,303)
November	(17,487)	(3,430)	(16,867)	(12,750)	(6,476)	-	-	-	(77)	(67)	(57,154)
December	(17,462)	(3,430)	(14,790)	(12,732)	(5,778)	-	(2,787)	(1,316)	(5)	-	(58,301)
January	(17,782)	(6,917)	(14,407)	(12,965)	(5,648)	-	-	-	-	-	(57,719)
February	(17,539)	(6,917)	(13,069)	(12,788)	(5,205)	-	-	-	(77)	(67)	(55,662)
March	(17,581)	(9,112)	(16,216)	(12,819)	(6,249)	(4,622)	(130)	(33)	(5)	-	(66,768)
Totals	(210,931)	(48,816)	(185,945)	(153,798)	(72,050)	(9,247)	(5,834)	(2,741)	(328)	(268)	(689,958)

Appendix 4

Source of Revenue Funds 2017/18

Source of Funds	2016/17 Recurring Contract	Inflation	Efficiency Requirement	CNST	Tariff Impact	Service Transfers	External Revenue Proposals	Remove 2016/17 Non- Recurring	Non- Recurring (IMAS)	Recurring (IMAS)	Exceptional Adjustments	High Cost Drugs & Devices	Savings	Identification Rules	Other Adjustments	CQUINS	2017/18 Plan	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Patient Care Contracts																		
Local Clinical Commissioning Groups																		
NHS Bristol CCG	151,270	2,983	-2,730	1,100	1,582	-734	5	-285	775	-82	1,859	330	34	-1,738	248	14	154,632	
NHS North Somerset CCG	41,174	773	-736	352	-15	-168	6	-131	368	-140	508	243	-1,043	-1,297	41	-54	39,882	
NHS South Gloucestershire CCG	29,131	526	-501	139	-288	-148	11	-103	330	-66	417	316	-441	-1,826	21	-65	27,452	
NHS Somerset CCG	8,186	150	-143	41	17	0	15	-42	93	-65	-7	0	-41	-1,482	5	-41	6,686	
Local Clinical Commissioning Groups	229,761	4,433	-4,110	1,632	1,296	-1,051	37	-560	1,566	-353	2,776	890	-1,491	-6,343	316	-146	228,651	
NHS England																		
NHSE South (South Central)	2,208	46	-44	1	-12	0	0	-161	106	-64	1	0	49	-171	445	7	2,410	
NHSE South (South West)	15,694	329	-313	10	-67	0	0	-688	421	-280	12	0	837	-559	-185	6	15,215	
NHSE South (Wessex)	108	2	-2	0	-1	0	0	-10	5	-3	0	0	0	0	0	-0	99	
South West Specialised Commissioning Hub	209,967	3,416	-3,253	335	6,404	0	79	-2,136	1,922	2,295	843	5,100	-10,629	10,255	1,082	413	226,092	
South West Specialised Commissioning Hub, Exclusions	5,714	9	-9	0	-0	0	0	-12	7	0	2	800	0	0	0	-12	6,500	
Wessex Commissioning Hub	7,878	0	0	0	0	0	0	0	0	0	-11	0	0	0	0	0	7,867	
Specialised Services - Nationally Commissioned Highly Speciali	1,098	23	-22	0	0	0	0	0	0	0	0	0	-55	0	0	0	1,043	
NHS England	242,666	3,826	-3,644	346	6,324	0	79	-3,007	2,459	1,948	848	5,900	-9,798	9,524	1,342	413	259,226	
Other Clinical Commissioning Groups																		
NHS Bath And North East Somerset CCG	8,917	165	-157	43	-64	0	4	-24	79	-4	79	0	0	-588	0	10	8,460	
NHS Dorset CCG	577	11	-10	2	-7	0	0	-4	7	-3	12	0	0	-185	0	-3	396	
NHS Gloucestershire CCG	4,520	84	-80	15	-147	0	22	-19	30	-1	12	0	0	-898	0	-13	3,524	
NHS Herefordshire CCG	124	2	-2	1	13	0	0	-1	0	-1	1	0	0	-59	0	-1	78	
NHS Kernow CCG	1,275	24	-22	5	-14	0	13	-4	14	-1	-8	0	0	-50	0	2	1,232	
NHS North, East, West Devon CCG	1,784	33	-31	9	-44	0	23	-9	20	0	-3	0	-85	-239	-0	-5	1,453	
NHS South Devon And Torbay CCG	562	11	-10	3	8	0	7	-5	9	4	5	0	0	-8	0	2	589	
NHS Swindon CCG	961	17	-16	3	14	0	5	-3	14	-3	5	0	0	-165	0	-1	831	
NHS Wiltshire CCG	4,186	77	-73	12	-103	0	9	-15	49	9	16	0	0	-743	0	-20	3,404	
Non-Contract Income, CCGs	3,428	63	-60	22	-36	0	0	-18	19	-1	-6	0	0	-245	-0	57	3,223	
Other NHS Primary Care Trusts Total	26,335	487	-464	115	-379	0	82	-102	242	-1	112	0	-85	-3,181	-0	29	23,189	
Welsh Commissioners																		
Abertawe Bro Morgannwg Lhb	193	3	-2	2	13	0	0	-0	3	1	1	0	0	0	0	0	213	
Aneurin Bevan Lhb	461	7	-7	2	-5	0	0	-2	10	6	3	0	0	0	-0	0	475	
Cardiff & Vale Lhb	156	3	-3	3	-3	0	0	-1	2	-0	1	0	0	0	0	0	159	
Hywel Dda Lhb	128	2	-2	1	12	0	0	-0	8	-1	-1	0	0	0	0	0	146	
Welsh Health Specialised Services Committee	9,033	176	-167	18	1,292	0	0	-228	14	214	-283	0	0	0	0	0	10,068	
Territorial Bodies Total	9,972	190	-181	25	1,309	0	0	-231	36	219	-278	0	0	0	0	0	11,061	
Other Commissioners																		
Provider, Foundation Trusts	138	3	-3	0	11	0	0	0	0	0	1	0	0	0	0	0	151	
Provider, Non-Foundation Trusts	1,890	39	-37	0	63	0	0	0	0	0	84	0	0	0	0	0	2,040	
Bath & North East Somerset Council	56	1	-1	0	0	0	0	0	0	0	0	0	0	0	0	0	57	
Bristol City Council	3,250	68	-65	0	0	5,314	0	0	0	0	0	0	-206	0	-18	0	8,344	
North Somerset Council	198	4	-4	0	0	-198	0	0	0	0	0	0	0	0	0	0	0	
South Gloucestershire Council	800	17	-16	0	0	-801	0	0	0	0	0	0	0	0	0	0	-0	
Non-Contract Income, Local Authorities	145	3	-3	0	-0	0	0	0	0	0	0	0	0	0	0	0	145	
Other Commissioners Total	6,478	111	-106	0	74	4,315	0	0	0	0	85	0	-206	0	-18	0	10,590	
Sustainability Fund																		
Non-Contract Income Assumptions	13,000	0	0	0	0	0	0	0	0	0	0	0	0	0	313	0	13,313	
	13,154	201	-191	0	58	0	150	-15	0	0	0	-3,464	10,929	0	518	-228	21,112	
Patient Care Contracts Total	541,366	9,071	-8,528	2,119	8,623	3,264	347	-3,915	4,303	1,813	3,543	3,325	-651	0	2,471	68	532,863	
Non-Patient Care Contracts																		
Clinical Excellence Awards	2,909	58	-58	0	0	0	0	0	0	0	0	0	0	0	0	0	2,909	
Dental Service Increment for Teaching	9,364	187	-187	0	0	0	0	0	0	0	0	0	0	0	-600	0	8,764	
Medical & Dental Education Levy	14,697	294	-294	0	0	0	0	0	0	0	0	0	0	0	0	0	14,697	
Medical Service Increment for Teaching	6,507	130	-130	0	0	0	0	0	0	0	0	0	0	0	0	0	6,507	
Non-Medical Education & Training Levy	2,941	59	-59	0	0	0	0	0	0	0	0	0	0	0	0	0	2,941	
Research & Development	21,719	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	21,719	
Non-Patient Care Agreements Total	58,136	728	-728	0	0	0	0	0	0	0	0	0	0	0	-600	0	57,536	
Other																		
Other Non-Contract Income	31,826	0	0	0	0	0	0	0	0	0	0	0	0	0	1,065	0	32,891	
Other Total	31,826	0	0	0	0	0	0	0	0	0	0	0	0	0	1,065	0	32,891	
Grand Total	631,328	10,000	-9,447	2,119	8,681	3,264	347	-3,915	4,303	1,813	3,543	3,325	-651	0	2,936	68	657,715	

Point Of Delivery / Division / Specialty	2016/17 Recurring Contract	Tariff Impact, Contract	External Revenue Proposals	Remove 2016/17 Non-	Non- Recurring (IMAS)	Recurring (IMAS)	Non-RTT Activity Adjustment	High Cost Drugs & Devices	2017/18 Contract
Accident & Emergency									
Medicine									
Accident & Emergency	67,136	0	-720	0	0	0	0	0	66,416
Medicine Total	67,136	0	-720	0	0	0	0	0	66,416
Surgery, Head & Neck									
Accident & Emergency	23,289	0	0	0	0	0	0	0	23,289
Surgery, Head & Neck Total	23,289	0	0	0	0	0	0	0	23,289
Women's & Children's									
Accident & Emergency	35,268	0	0	0	0	0	1,584	0	36,852
Women's & Children's Total	35,268	0	0	0	0	0	1,584	0	36,852
Accident & Emergency Total	125,693	0	-720	0	0	0	1,584	0	126,557
Critical Care Beddays									
Medicine									
Adult High Dependency Unit	4,892	0	0	0	0	0	0	0	4,892
Medicine Total	4,892	0	0	0	0	0	0	0	4,892
Specialised Services									
Cardiac ITU	9,252	0	0	0	0	0	0	0	9,252
Specialised Services Total	9,252	0	0	0	0	0	0	0	9,252
Surgery, Head & Neck									
Adult ITU	7,496	0	0	0	0	0	0	0	7,496
Surgery, Head & Neck Total	7,496	0	0	0	0	0	0	0	7,496
Women's & Children's									
NICU	33,393	0	0	0	0	0	0	0	33,393
Paediatric (Cardiac) HDU	1,625	0	0	-60	0	60	0	0	1,625
Paediatric (Medical) HDU	2,747	0	0	0	0	0	190	0	2,937
Paediatric (Surgical) HDU	1,217	0	0	0	0	0	0	0	1,217
PICU	6,640	0	0	0	0	0	-253	0	6,387
Women's & Children's Total	45,622	0	0	-60	0	60	-63	0	45,559
Critical Care Beddays Total	67,263	0	0	-60	0	60	-63	0	67,199
Day Cases									
Diagnostics & Therapies									
Chemical Pathology	203	0	0	0	0	0	0	0	203
Interventional Radiology	141	0	0	0	0	0	0	0	141
Diagnostics & Therapies Total	344	0	0	0	0	0	0	0	344
Medicine									

Point Of Delivery / Division / Specialty	2016/17 Recurring Contract	Tariff Impact, Contract	External Revenue Proposals	Remove 2016/17 Non-	Non- Recurring (IMAS)	Recurring (IMAS)	Non-RTT Activity Adjustment	High Cost Drugs & Devices	2017/18 Contract
Accident & Emergency	9	0	0	0	0	0	0	0	9
Clinical Haematology	9	0	0	0	0	0	0	0	9
Dermatology	2,584	0	0	0	0	0	0	0	2,584
Diabetic Medicine	0	0	0	0	0	0	0	0	0
Endocrinology	8	0	0	0	0	0	0	0	8
Gastroenterology	7,862	0	-10	0	30	651	0	0	8,533
General Medicine	979	0	0	0	0	0	0	0	979
Geriatric Medicine	0	0	0	0	0	0	0	0	0
Hepatology	200	0	0	0	0	0	0	0	200
Nephrology	0	0	0	0	0	0	0	0	0
Respiratory Medicine	208	0	0	0	0	0	0	0	208
Respiratory Physiology	1	0	0	0	0	0	0	0	1
Rheumatology	1,039	0	0	0	0	0	0	0	1,039
Medicine Total	12,898	0	-10	0	30	651	0	0	13,569
Specialised Services									
Blood And Marrow Transplantation	694	0	0	0	0	0	0	0	694
Cardiac Surgery	2	0	0	0	0	0	0	0	2
Cardiology	2,206	0	0	-90	153	0	121	0	2,390
Cardiology - Glanso	0	0	0	0	0	0	111	0	111
Clinical Haematology	6,573	0	0	0	0	0	653	0	7,226
Clinical Oncology	8,470	0	0	0	0	0	1,017	0	9,487
Clinical Oncology (Healthcare At Home)	14	0	0	0	0	0	0	0	14
Gastroenterology	2	0	0	0	0	0	0	0	2
General Medicine	0	0	0	0	0	0	0	0	0
Haemophilia	520	0	0	0	0	0	0	0	520
Medical Oncology	3,374	0	0	0	0	0	57	0	3,431
Radiotherapy	0	0	0	0	0	0	0	0	0
Specialised Services Total	21,855	0	0	-90	153	0	1,959	0	23,876
Surgery, Head & Neck									
Breast Surgery	2	0	0	0	0	-2	0	0	0
Cleft Lip & Palate	18	0	0	-4	0	0	0	0	14
Colorectal Surgery	388	0	0	0	0	10	0	0	398
Colorectal Surgery - Glanso	0	0	0	0	0	0	0	0	0
E.N.T. - Glanso	0	0	0	0	0	0	0	0	0
ENT	1,948	0	0	-90	46	0	0	0	1,904
Gastroenterology - Glanso	0	0	0	0	0	0	0	0	0

Point Of Delivery / Division / Specialty	2016/17 Recurring Contract	Tariff Impact, Contract	External Revenue Proposals	Remove 2016/17 Non-	Non- Recurring (IMAS)	Recurring (IMAS)	Non-RTT Activity Adjustment	High Cost Drugs & Devices	2017/18 Contract
Hepatobiliary & Pancreatic Surgery	1	0	0	0	0	-1	0	0	0
Maxillo-Facial Surgery	156	0	0	-1	0	-4	0	0	151
Ophthalmology	6,053	0	0	0	375	0	0	0	6,428
Ophthalmology (CESP)	480	0	0	0	0	-400	0	0	80
Oral Surgery	3,239	0	0	-80	0	-532	0	0	2,627
Paediatric Dentistry	110	0	0	-21	9	0	0	0	98
Paediatric Ophthalmology	0	0	0	0	0	0	0	0	0
Paediatric Trauma And Orthopaedics	2	0	0	0	0	0	0	0	2
Pain Management	138	0	0	0	40	8	0	0	186
Restorative Dentistry	103	0	0	-17	0	10	0	0	96
Thoracic Surgery	96	0	0	0	15	0	0	0	111
Trauma & Orthopaedics	906	0	0	0	0	0	0	0	906
Upper Gastrointestinal Surgery	765	0	0	0	0	-57	0	0	708
Upper Gastrointestinal Surgery - Glanso	0	0	0	0	0	0	0	0	0
Urology	1	0	0	0	0	-1	0	0	0
Surgery, Head & Neck Total	14,405	0	0	-213	485	-969	0	0	13,708
Women's & Children's									
Accident & Emergency	0	0	0	0	0	0	0	0	0
Blood And Marrow Transplantation	39	0	0	0	0	0	0	0	39
Cleft Lip & Palate	11	0	0	0	0	1	0	0	12
ENT	4	0	0	0	0	0	0	0	4
Gynaecological Oncology	10	0	0	0	0	0	0	0	10
Gynaecology	1,383	0	0	0	18	0	0	0	1,402
Maternity Pathway, Recharges To Other Trusts	12	0	0	0	0	0	89	0	101
Midwife Episode	0	0	0	0	0	0	0	0	0
Neonatology	2	0	0	0	0	0	0	0	2
Obstetrics	1	0	0	0	0	0	1	0	2
Paediatric Burns Care	46	0	0	0	0	0	0	0	46
Paediatric Cardiac Surgery	2	0	0	0	0	0	0	0	2
Paediatric Cardiology	108	0	0	-13	0	13	0	0	108
Paediatric Clinical Haematology	228	0	0	0	0	0	0	0	228
Paediatric Clinical Immunology And Allergy	122	0	0	0	0	0	0	0	122
Paediatric Dermatology	103	0	0	0	0	0	0	0	103
Paediatric Diabetic Medicine	8	0	0	0	0	0	0	0	8
Paediatric Ear Nose And Throat	818	0	0	0	0	0	0	0	818
Paediatric Endocrinology	265	0	0	0	0	0	0	0	265

Point Of Delivery / Division / Specialty	2016/17 Recurring Contract	Tariff Impact, Contract	External Revenue Proposals	Remove 2016/17 Non-	Non- Recurring (IMAS)	Recurring (IMAS)	Non-RTT Activity Adjustment	High Cost Drugs & Devices	2017/18 Contract	
Paediatric Gastroenterology	549	0	0	0	0	0	135	0	0	684
Paediatric Maxillo-Facial Surgery	55	0	0	0	0	0	0	0	0	55
Paediatric Medical Oncology	160	0	0	0	0	0	0	0	0	160
Paediatric Metabolic Disease	35	0	0	0	0	0	0	0	0	35
Paediatric Nephrology	49	0	0	0	0	0	0	0	0	49
Paediatric Neurology	249	0	0	0	0	0	0	0	0	249
Paediatric Neurosurgery	225	0	0	0	0	0	0	0	0	225
Paediatric Plastic Surgery	374	0	0	0	0	0	0	0	0	374
Paediatric Respiratory Medicine	381	0	0	0	0	0	0	0	0	381
Paediatric Rheumatology	419	0	0	0	0	0	0	0	0	419
Paediatric Surgery	505	0	0	0	35	0	0	0	0	539
Paediatric Trauma And Orthopaedics	642	0	0	-23	0	0	0	0	0	619
Paediatric Urology	560	0	0	0	50	0	0	0	0	610
Paediatrics	258	0	0	0	0	0	0	0	0	258
Plastic Surgery	4	0	0	0	0	0	0	0	0	4
Spinal Surgery Service	34	0	0	0	0	0	0	0	0	34
Trauma & Orthopaedics	3	0	0	0	0	0	0	0	0	3
Well Babies	0	0	0	0	0	0	0	0	0	0
Women's & Children's Total	7,664	0	0	-36	103	149	90	0	0	7,971
Day Cases Total	57,167	0	-10	-339	771	-169	2,049	0	0	59,469
Elective Inpatients										
Diagnostics & Therapies										
Chemical Pathology	9	0	0	0	0	0	0	0	0	9
Interventional Radiology	0	0	30	0	0	0	0	0	0	30
Radiology	0	0	0	0	0	0	0	0	0	0
Diagnostics & Therapies Total	9	0	30	0	0	0	0	0	0	39
Medicine										
Accident & Emergency	0	0	0	0	0	0	0	0	0	0
Clinical Haematology	3	0	0	0	0	0	0	0	0	3
Dermatology	125	0	0	0	0	0	0	0	0	125
Gastroenterology	477	0	-30	0	0	0	0	0	0	447
General Medicine	86	0	0	0	0	0	0	0	0	86
General Medicine - ORLA	0	0	0	0	0	0	0	0	0	0
Geriatric Medicine	7	0	0	0	0	0	0	0	0	7
Hepatology	35	0	0	0	0	0	0	0	0	35
Respiratory Medicine	196	0	0	0	0	0	0	0	0	196

Point Of Delivery / Division / Specialty	2016/17 Recurring Contract	Tariff Impact, Contract	External Revenue Proposals	Remove 2016/17 Non-	Non- Recurring (IMAS)	Recurring (IMAS)	Non-RTT Activity Adjustment	High Cost Drugs & Devices	2017/18 Contract
Respiratory Physiology	295	0	0	0	0	0	0	0	295
Rheumatology	17	0	0	0	0	0	0	0	17
Medicine Total	1,240	0	-30	0	0	0	0	0	1,210
Specialised Services									
Blood And Marrow Transplantation	177	0	0	0	0	0	0	0	177
Cardiac Surgery	1,015	0	0	0	0	0	0	0	1,015
Cardiology	1,197	0	0	-40	0	0	-19	0	1,139
Cardiology - Glanso	0	0	0	0	0	0	0	0	0
Clinical Haematology	493	0	0	0	0	0	32	0	525
Clinical Oncology	537	0	0	0	0	0	37	0	574
Colorectal Surgery	2	0	0	0	0	0	0	0	2
Gastroenterology	0	0	0	0	0	0	0	0	0
Haemophilia	5	0	0	0	0	0	0	0	5
Medical Oncology	506	0	0	0	0	0	-76	0	430
Palliative Medicine	7	0	0	0	0	0	0	0	7
Radiotherapy	2	0	0	0	0	0	0	0	2
Specialised Services Total	3,942	0	0	-40	0	0	-26	0	3,876
Surgery, Head & Neck									
Cleft Lip & Palate	76	0	0	-16	0	-10	0	0	50
Colorectal Surgery	447	0	-20	0	0	-13	0	0	414
Critical Care Medicine	0	0	0	0	0	0	0	0	0
E.N.T. - Glanso	0	0	0	0	0	0	0	0	0
ENT	615	0	0	-29	72	0	0	0	658
Hepatobiliary & Pancreatic Surgery	10	0	0	0	0	-10	0	0	0
Maxillo-Facial Surgery	403	0	0	-3	0	-46	0	0	354
Ophthalmology	1,288	0	0	0	236	0	0	0	1,524
Ophthalmology (CESP)	2	0	0	0	0	0	0	0	2
Oral Surgery	68	0	0	-3	0	-13	0	0	51
Paediatric Dentistry	10	0	0	-2	0	-2	0	0	7
Paediatric Maxillo-Facial Surgery	1	0	0	0	0	0	0	0	1
Paediatric Ophthalmology	3	0	0	0	0	0	0	0	3
Paediatric Thoracic Surgery	5	0	0	0	0	0	0	0	5
Pain Management	4	0	0	0	1	0	0	0	5
Restorative Dentistry	4	0	0	-1	9	0	0	0	12
Thoracic Surgery	590	0	0	0	95	0	0	0	685
Trauma & Orthopaedics	357	0	0	0	0	0	0	0	357

Point Of Delivery / Division / Specialty	2016/17 Recurring Contract	Tariff Impact, Contract	External Revenue Proposals	Remove 2016/17 Non-	Non- Recurring (IMAS)	Recurring (IMAS)	Non-RTT Activity Adjustment	High Cost Drugs & Devices	2017/18 Contract
Upper Gastrointestinal Surgery	622	0	0	0	0	-48	0	0	574
Upper Gastrointestinal Surgery - Glanso	0	0	0	0	0	0	0	0	0
Surgery, Head & Neck Total	4,506	0	-20	-54	413	-141	0	0	4,703
Women's & Children's									
Blood And Marrow Transplantation	53	0	0	0	0	0	0	0	53
Cardiac Surgery	1	0	0	0	0	0	0	0	1
Cleft Lip & Palate	183	0	0	-27	43	37	0	0	236
ENT	1	0	0	0	0	0	0	0	1
Gynaecological Oncology	15	0	0	0	0	0	0	0	15
Gynaecology	1,123	0	0	0	15	0	0	0	1,138
Midwife Episode	10	0	0	0	0	0	16	0	26
Neonatology	3	0	0	0	0	0	0	0	3
Neurosurgery	1	0	0	0	0	0	0	0	1
Obstetrics	8	0	0	0	0	0	44	0	52
Paediatric Burns Care	95	0	0	0	0	0	0	0	95
Paediatric Cardiac Surgery	246	0	0	-20	0	20	0	0	246
Paediatric Cardiology	455	0	0	-53	0	53	0	0	455
Paediatric Clinical Haematology	115	0	0	0	0	0	0	0	115
Paediatric Clinical Immunology And Allergy	1	0	0	0	0	0	0	0	1
Paediatric Cystic Fibrosis	8	0	0	0	0	0	0	0	8
Paediatric Diabetic Medicine	0	0	0	0	0	0	0	0	0
Paediatric Ear Nose And Throat	259	0	0	0	0	0	0	0	259
Paediatric Endocrinology	23	0	0	0	0	0	0	0	23
Paediatric Gastroenterology	59	0	0	0	0	-15	0	0	44
Paediatric Maxillo-Facial Surgery	15	0	0	0	0	0	0	0	15
Paediatric Medical Oncology	213	0	0	0	0	0	0	0	213
Paediatric Metabolic Disease	11	0	0	0	0	0	0	0	11
Paediatric Nephrology	100	0	0	0	0	0	0	0	100
Paediatric Neurology	122	0	0	0	0	0	0	0	122
Paediatric Neurosurgery	237	0	0	0	0	0	5	0	242
Paediatric Plastic Surgery	124	0	0	0	0	0	0	0	124
Paediatric Respiratory Medicine	208	0	0	0	0	0	0	0	208
Paediatric Rheumatology	37	0	0	0	0	0	0	0	37
Paediatric Surgery	434	0	0	0	29	0	0	0	464
Paediatric Trauma And Orthopaedics	364	0	0	-12	0	0	0	0	351
Paediatric Urology	140	0	0	0	13	0	0	0	153

Point Of Delivery / Division / Specialty	2016/17 Recurring Contract	Tariff Impact, Contract	External Revenue Proposals	Remove 2016/17 Non-	Non- Recurring (IMAS)	Recurring (IMAS)	Non-RTT Activity Adjustment	High Cost Drugs & Devices	2017/18 Contract
Paediatrics	33	0	0	0	0	0	0	0	33
Plastic Surgery	26	0	0	0	0	0	0	0	26
Spinal Surgery Service	111	0	0	-50	0	25	0	0	86
Trauma & Orthopaedics	4	0	0	0	0	0	0	0	4
Well Babies	24	0	0	0	0	0	0	0	24
Women's & Children's Total	4,862	0	0	-162	100	120	65	0	4,984
Elective Inpatients Total	14,559	0	-20	-256	513	-22	39	0	14,813
Emergency Inpatients									
Diagnostics & Therapies									
Chemical Pathology	3	0	0	0	0	0	0	0	3
Interventional Radiology	0	0	0	0	0	0	0	0	0
Vascular Surgery	0	0	0	0	0	0	0	0	0
Diagnostics & Therapies Total	3	0	0	0	0	0	0	0	3
Medicine									
Accident & Emergency	6,594	0	0	0	0	0	0	0	6,594
Clinical Haematology	17	0	0	0	0	0	0	0	17
Dermatology	13	0	0	0	0	0	0	0	13
Diabetic Medicine	4	0	0	0	0	0	0	0	4
Endocrinology	243	0	0	0	0	0	0	0	243
Gastroenterology	812	0	0	0	0	0	0	0	812
General Medicine	7,902	0	0	0	0	0	0	0	7,902
General Medicine - ORLA	0	0	0	0	0	0	0	0	0
Geriatric Medicine	1,304	0	0	0	0	0	0	0	1,304
Hepatology	484	0	0	0	0	0	0	0	484
Neurology	0	0	0	0	0	0	0	0	0
Rehabilitation	0	0	0	0	0	0	0	0	0
Respiratory Medicine	1,243	0	0	0	0	0	0	0	1,243
Transient Ischaemic Attack	0	0	0	0	0	0	0	0	0
Medicine Total	18,617	0	0	0	0	0	0	0	18,617
Specialised Services									
Blood And Marrow Transplantation	32	0	0	0	0	0	0	0	32
Cardiac Surgery	187	0	0	0	0	0	0	0	187
Cardiology	2,147	0	0	0	0	0	127	0	2,274
Clinical Genetics	1	0	0	0	0	0	-1	0	0
Clinical Haematology	230	0	0	0	0	0	-18	0	212
Clinical Oncology	379	0	0	0	0	0	-48	0	331

Point Of Delivery / Division / Specialty	2016/17 Recurring Contract	Tariff Impact, Contract	External Revenue Proposals	Remove 2016/17 Non-	Non- Recurring (IMAS)	Recurring (IMAS)	Non-RTT Activity Adjustment	High Cost Drugs & Devices	2017/18 Contract
Colorectal Surgery	1	0	0	0	0	0	0	0	1
Gastroenterology	7	0	0	0	0	0	0	0	7
General Medicine	12	0	0	0	0	0	0	0	12
Medical Oncology	267	0	0	0	0	0	32	0	299
Palliative Medicine	1	0	0	0	0	0	0	0	1
Specialised Services Total	3,264	0	0	0	0	0	92	0	3,356
Surgery, Head & Neck									
Accident & Emergency	1	0	0	0	0	0	0	0	1
Cleft Lip & Palate	0	0	0	0	0	0	0	0	0
Colorectal Surgery	2,044	0	0	0	0	0	0	0	2,044
Colorectal Surgery - Glanso	0	0	0	0	0	0	0	0	0
Critical Care Medicine	2	0	0	0	0	0	0	0	2
ENT	946	0	0	0	0	0	0	0	946
Hepatobiliary & Pancreatic Surgery	36	0	0	0	0	0	0	0	36
Maxillo-Facial Surgery	249	0	0	0	0	0	0	0	249
Maxilo-Facial Surgery - Glanso	0	0	0	0	0	0	0	0	0
Ophthalmology	632	0	0	0	0	0	0	0	632
Ophthalmology (CESP)	0	0	0	0	0	0	0	0	0
Oral Surgery	15	0	0	0	0	0	0	0	15
Paediatric Dentistry	2	0	0	0	0	0	0	0	2
Paediatric Ophthalmology	2	0	0	0	0	0	0	0	2
Paediatric Plastic Surgery	0	0	0	0	0	0	0	0	0
Paediatric Surgery	1	0	0	0	0	0	0	0	1
Pain Management	41	0	0	0	0	0	0	0	41
Thoracic Surgery	96	0	0	0	0	0	0	0	96
Trauma & Orthopaedics	1,509	0	0	0	0	0	0	0	1,509
Upper Gastrointestinal Surgery	1,585	0	0	0	0	0	0	0	1,585
Upper Gastrointestinal Surgery - Glanso	0	0	0	0	0	0	0	0	0
Surgery, Head & Neck Total	7,163	0	0	0	0	0	0	0	7,163
Women's & Children's									
Accident & Emergency	4,147	0	0	0	0	0	1,120	0	5,267
Blood And Marrow Transplantation	18	0	0	0	0	0	0	0	18
Cardiac Surgery	3	0	0	0	0	0	0	0	3
Cardiology	2	0	0	0	0	0	0	0	2
Cleft Lip & Palate	1	0	0	0	0	0	0	0	1
Clinical Oncology	1	0	0	0	0	0	0	0	1

Appendix 5

Contract Activity by Division, Worktype Speciality

Point Of Delivery / Division / Specialty	2016/17 Recurring Contract	Tariff Impact, Contract	External Revenue Proposals	Remove 2016/17 Non-	Non- Recurring (IMAS)	Recurring (IMAS)	Non-RTT Activity Adjustment	High Cost Drugs & Devices	2017/18 Contract
ENT	24	0	0	0	0	0	0	0	24
General Medicine	2	0	0	0	0	0	0	0	2
Gynaecological Oncology	21	0	0	0	0	0	0	0	21
Gynaecology	959	0	0	0	0	0	0	0	959
Midwife Episode	0	0	0	0	0	0	0	0	0
Neonatology	0	0	0	0	0	0	0	0	0
Neurosurgery	16	0	0	0	0	0	0	0	16
Obstetrics	8	0	0	0	0	0	22	0	30
Paediatric Burns Care	413	0	0	0	0	0	0	0	413
Paediatric Cardiac Surgery	44	0	0	0	0	0	0	0	44
Paediatric Cardiology	135	0	0	0	0	0	0	0	135
Paediatric Clinical Haematology	124	0	0	0	0	0	0	0	124
Paediatric Clinical Immunology And Allergy	1	0	0	0	0	0	0	0	1
Paediatric Cystic Fibrosis	2	0	0	0	0	0	0	0	2
Paediatric Dermatology	2	0	0	0	0	0	0	0	2
Paediatric Diabetic Medicine	18	0	0	0	0	0	0	0	18
Paediatric Ear Nose And Throat	188	0	0	0	0	0	0	0	188
Paediatric Endocrinology	16	0	0	0	0	0	0	0	16
Paediatric Gastroenterology	66	0	0	0	0	0	0	0	66
Paediatric Intensive Care	28	0	0	0	0	0	0	0	28
Paediatric Maxillo-Facial Surgery	11	0	0	0	0	0	0	0	11
Paediatric Medical Oncology	132	0	0	0	0	0	0	0	132
Paediatric Metabolic Disease	13	0	0	0	0	0	0	0	13
Paediatric Nephrology	144	0	0	0	0	0	0	0	144
Paediatric Neurology	189	0	0	0	0	0	0	0	189
Paediatric Neurosurgery	253	0	0	0	0	0	0	0	253
Paediatric Plastic Surgery	266	0	0	0	0	0	0	0	266
Paediatric Respiratory Medicine	66	0	0	0	0	0	0	0	66
Paediatric Rheumatology	11	0	0	0	0	0	0	0	11
Paediatric Surgery	909	0	0	0	0	0	0	0	909
Paediatric Trauma And Orthopaedics	554	0	0	0	0	0	0	0	554
Paediatric Urology	16	0	0	0	0	0	0	0	16
Paediatrics	2,727	0	0	0	0	0	-159	0	2,568
Plastic Surgery	55	0	0	0	0	0	0	0	55
Spinal Surgery Service	3	0	0	0	0	0	0	0	3
Trauma & Orthopaedics	10	0	0	0	0	0	0	0	10

Point Of Delivery / Division / Specialty	2016/17 Recurring Contract	Tariff Impact, Contract	External Revenue Proposals	Remove 2016/17 Non-	Non- Recurring (IMAS)	Recurring (IMAS)	Non-RTT Activity Adjustment	High Cost Drugs & Devices	2017/18 Contract
Well Babies	15	0	0	0	0	0	0	0	15
Women's & Children's Total	11,613	0	0	0	0	0	984	0	12,597
Emergency Inpatients Total	40,660	0	0	0	0	0	1,076	0	41,736
Excess Beddays									
Diagnostics & Therapies									
Interventional Radiology	0	0	0	0	0	0	0	0	0
Diagnostics & Therapies Total	0	0	0	0	0	0	0	0	0
Medicine									
Accident & Emergency	184	-56	0	0	0	0	0	0	127
Clinical Haematology	74	-43	0	0	0	0	0	0	31
Dermatology	78	-7	0	0	0	0	0	0	71
Endocrinology	213	-92	0	0	0	0	0	0	121
Gastroenterology	1,311	-345	0	0	0	0	0	0	966
General Medicine	5,368	-1,888	0	0	0	0	0	0	3,480
General Medicine - ORLA	0	0	0	0	0	0	0	0	0
Geriatric Medicine	2,192	-780	0	0	0	0	0	0	1,413
Hepatology	498	-214	0	0	0	0	0	0	284
Respiratory Medicine	1,981	-709	0	0	0	0	0	0	1,271
Medicine Total	11,899	-4,135	0	0	0	0	0	0	7,764
Specialised Services									
Blood And Marrow Transplantation	24	-6	0	0	0	0	0	0	18
Cardiac Surgery	242	-178	0	0	0	0	0	0	64
Cardiology	1,626	-810	0	0	0	0	0	0	815
Clinical Haematology	1,645	-835	0	0	0	0	-368	0	441
Clinical Oncology	693	263	0	0	0	0	0	0	956
Colorectal Surgery	22	0	0	0	0	0	0	0	22
Gastroenterology	5	0	0	0	0	0	0	0	5
General Medicine	0	0	0	0	0	0	0	0	0
Haemophilia	0	0	0	0	0	0	0	0	0
Medical Oncology	253	95	0	0	0	0	0	0	348
Palliative Medicine	182	0	0	0	0	0	0	0	182
Specialised Services Total	4,691	-1,472	0	0	0	0	-368	0	2,851
Surgery, Head & Neck									
Colorectal Surgery	478	-95	0	0	0	0	0	0	383
Critical Care Medicine	0	0	0	0	0	0	0	0	0
ENT	453	-33	0	0	0	0	0	0	420

Point Of Delivery / Division / Specialty	2016/17 Recurring Contract	Tariff Impact, Contract	External Revenue Proposals	Remove 2016/17 Non-	Non- Recurring (IMAS)	Recurring (IMAS)	Non-RTT Activity Adjustment	High Cost Drugs & Devices	2017/18 Contract
Hepatobiliary & Pancreatic Surgery	30	-22	0	0	0	0	0	0	7
Maxillo-Facial Surgery	161	-74	0	0	0	0	0	0	87
Ophthalmology	127	-29	0	0	0	0	0	0	98
Ophthalmology (CESP)	1	0	0	0	0	0	0	0	1
Oral Surgery	25	-2	0	0	0	0	0	0	23
Paediatric Thoracic Surgery	3	0	0	0	0	0	0	0	3
Thoracic Surgery	44	-10	0	0	0	0	0	0	33
Trauma & Orthopaedics	2,183	-941	0	0	0	0	0	0	1,242
Upper Gastrointestinal Surgery	380	-86	0	0	0	0	0	0	294
Surgery, Head & Neck Total	3,884	-1,292	0	0	0	0	0	0	2,592
Women's & Children's									
Accident & Emergency	42	-8	0	0	0	0	0	0	34
Blood And Marrow Transplantation	707	-106	0	0	0	0	0	0	602
Cardiology	0	0	0	0	0	0	0	0	0
Cleft Lip & Palate	0	0	0	0	0	0	0	0	0
Clinical Oncology	8	-2	0	0	0	0	0	0	5
Gynaecological Oncology	1	3	0	0	0	0	0	0	4
Gynaecology	340	-44	0	0	0	0	0	0	296
Maternity Pathway, Recharges To Other Trusts	138	0	0	0	0	0	-66	0	72
Midwife Episode	180	-86	0	0	0	0	-136	0	-42
Obstetrics	1,051	-464	0	0	0	0	216	0	803
Paediatric Burns Care	3	0	0	0	0	0	0	0	3
Paediatric Cardiac Surgery	23	26	0	0	0	0	0	0	49
Paediatric Cardiology	125	-42	0	0	0	0	0	0	83
Paediatric Clinical Haematology	458	-296	0	0	0	0	0	0	162
Paediatric Clinical Immunology And Allergy	0	0	0	0	0	0	0	0	0
Paediatric Cystic Fibrosis	14	0	0	0	0	0	0	0	14
Paediatric Diabetic Medicine	1	0	0	0	0	0	0	0	1
Paediatric Ear Nose And Throat	30	-17	0	0	0	0	0	0	12
Paediatric Endocrinology	7	1	0	0	0	0	0	0	8
Paediatric Gastroenterology	388	-57	0	0	0	0	0	0	331
Paediatric Intensive Care	45	-17	0	0	0	0	0	0	28
Paediatric Medical Oncology	478	-239	0	0	0	0	0	0	239
Paediatric Metabolic Disease	30	0	0	0	0	0	0	0	30
Paediatric Nephrology	175	14	0	0	0	0	0	0	189
Paediatric Neurology	706	-93	0	0	0	0	0	0	613

Point Of Delivery / Division / Specialty	2016/17 Recurring Contract	Tariff Impact, Contract	External Revenue Proposals	Remove 2016/17 Non-	Non- Recurring (IMAS)	Recurring (IMAS)	Non-RTT Activity Adjustment	High Cost Drugs & Devices	2017/18 Contract
Paediatric Neurosurgery	168	-39	0	0	0	0	0	0	129
Paediatric Plastic Surgery	2	0	0	0	0	0	0	0	2
Paediatric Respiratory Medicine	161	-69	0	0	0	0	0	0	92
Paediatric Rheumatology	27	-3	0	0	0	0	0	0	24
Paediatric Surgery	626	-8	0	0	0	0	0	0	618
Paediatric Trauma And Orthopaedics	240	82	0	0	0	0	0	0	322
Paediatric Urology	3	0	0	0	0	0	0	0	3
Paediatrics	883	-337	0	0	0	0	0	0	546
Spinal Surgery Service	13	-6	0	0	0	0	0	0	7
Women's & Children's Total	7,073	-1,807	0	0	0	0	14	0	5,280
Excess Beddays Total	27,546	-8,706	0	0	0	0	-354	0	18,486
Non-Elective Inpatients									
Diagnostics & Therapies									
Interventional Radiology	0	0	0	0	0	0	0	0	0
Diagnostics & Therapies Total	0	0	0	0	0	0	0	0	0
Medicine									
Accident & Emergency	1	0	0	0	0	0	0	0	1
Clinical Haematology	2	0	0	0	0	0	0	0	2
Dermatology	2	0	0	0	0	0	0	0	2
Gastroenterology	31	0	0	0	0	0	0	0	31
General Medicine	22	0	0	0	0	0	0	0	22
Geriatric Medicine	26	0	0	0	0	0	0	0	26
Hepatology	5	0	0	0	0	0	0	0	5
Respiratory Medicine	14	0	0	0	0	0	0	0	14
Medicine Total	104	0	0	0	0	0	0	0	104
Specialised Services									
Blood And Marrow Transplantation	1	0	0	0	0	0	0	0	1
Cardiac Surgery	478	0	0	0	0	0	0	0	478
Cardiology	746	0	0	0	0	0	-153	0	593
Clinical Haematology	19	0	0	0	0	0	-7	0	12
Clinical Oncology	8	0	0	0	0	0	-3	0	5
Gastroenterology	1	0	0	0	0	0	0	0	1
Medical Oncology	17	0	0	0	0	0	-12	0	5
Palliative Medicine	1	0	0	0	0	0	0	0	1
Specialised Services Total	1,270	0	0	0	0	0	-175	0	1,095
Surgery, Head & Neck									

Point Of Delivery / Division / Specialty	2016/17 Recurring Contract	Tariff Impact, Contract	External Revenue Proposals	Remove 2016/17 Non-	Non- Recurring (IMAS)	Recurring (IMAS)	Non-RTT Activity Adjustment	High Cost Drugs & Devices	2017/18 Contract
Colorectal Surgery	15	0	0	0	0	0	0	0	15
ENT	187	0	0	0	0	0	0	0	187
Hepatobiliary & Pancreatic Surgery	11	0	0	0	0	0	0	0	11
Maxillo-Facial Surgery	23	0	0	0	0	0	0	0	23
Neurosurgery	1	0	0	0	0	0	0	0	1
Ophthalmology	215	0	0	0	0	0	0	0	215
Oral Surgery	3	0	0	0	0	0	0	0	3
Pain Management	4	0	0	0	0	0	0	0	4
Plastic Surgery	0	0	0	0	0	0	0	0	0
Thoracic Surgery	139	0	0	0	0	0	0	0	139
Trauma & Orthopaedics	45	0	0	0	0	0	0	0	45
Upper Gastrointestinal Surgery	28	0	0	0	0	0	0	0	28
Surgery, Head & Neck Total	672	0	0	0	0	0	0	0	672
Women's & Children's									
Blood And Marrow Transplantation	5	0	0	0	0	0	0	0	5
Cardiac Surgery	1	0	0	0	0	0	0	0	1
ENT	1	0	0	0	0	0	0	0	1
Fetal Medicine	26	0	0	0	0	0	-8	0	18
Gynaecology	20	0	0	0	0	0	0	0	20
Maternity Pathway, Recharges To Other Trusts	2,545	0	0	0	0	0	-14	0	2,531
Midwife Episode	1,071	0	0	0	0	0	-6	0	1,065
Neonatology	20	0	0	0	0	0	0	0	20
Neurosurgery	1	0	0	0	0	0	0	0	1
Obstetrics	4,448	0	0	0	0	0	101	0	4,550
Paediatric Burns Care	87	0	0	0	0	0	0	0	87
Paediatric Cardiac Surgery	35	0	0	0	0	0	0	0	35
Paediatric Cardiology	50	0	0	0	0	0	0	0	50
Paediatric Clinical Haematology	5	0	0	0	0	0	0	0	5
Paediatric Diabetic Medicine	1	0	0	0	0	0	0	0	1
Paediatric Ear Nose And Throat	9	0	0	0	0	0	0	0	9
Paediatric Endocrinology	2	0	0	0	0	0	0	0	2
Paediatric Gastroenterology	4	0	0	0	0	0	0	0	4
Paediatric Intensive Care	15	0	0	0	0	0	0	0	15
Paediatric Medical Oncology	9	0	0	0	0	0	0	0	9
Paediatric Nephrology	8	0	0	0	0	0	0	0	8
Paediatric Neurology	17	0	0	0	0	0	0	0	17

Point Of Delivery / Division / Specialty	2016/17 Recurring Contract	Tariff Impact, Contract	External Revenue Proposals	Remove 2016/17 Non-	Non- Recurring (IMAS)	Recurring (IMAS)	Non-RTT Activity Adjustment	High Cost Drugs & Devices	2017/18 Contract
Paediatric Neurosurgery	24	0	0	0	0	0	0	0	24
Paediatric Plastic Surgery	25	0	0	0	0	0	0	0	25
Paediatric Respiratory Medicine	11	0	0	0	0	0	0	0	11
Paediatric Surgery	109	0	0	0	0	0	0	0	109
Paediatric Trauma And Orthopaedics	18	0	0	0	0	0	0	0	18
Paediatric Urology	1	0	0	0	0	0	0	0	1
Paediatrics	49	0	0	0	0	0	0	0	49
Plastic Surgery	1	0	0	0	0	0	0	0	1
Well Babies	3,513	0	0	0	0	0	0	0	3,513
Women's & Children's Total	12,133	0	0	0	0	0	73	0	12,206
Non-Elective Inpatients Total	14,179	0	0	0	0	0	-102	0	14,076
Outpatients									
Diagnostics & Therapies									
Anticoagulant	1,173	0	0	0	0	0	0	0	1,173
Audiology	46,024	0	0	0	0	0	0	0	46,024
Audiology - Adults	51	0	0	0	0	0	0	0	51
Chemical Pathology	27	0	0	0	0	0	0	0	27
Clinical Neurophysiology	1,963	0	0	0	0	0	0	0	1,963
Clinical Psychology	187	0	0	0	0	0	0	0	187
Dietetics	957	0	0	0	0	0	0	0	957
Dietetics - Adult	1,664	0	0	0	0	0	0	0	1,664
Occupational Therapy	452	0	0	0	0	0	0	0	452
Occupational Therapy - Adult	2,732	0	0	0	0	0	0	0	2,732
Orthotics	2,705	0	0	0	0	0	0	0	2,705
Physiotherapy	615	0	0	0	0	0	0	0	615
Physiotherapy - Adult	26,797	0	0	0	0	0	0	0	26,797
Radiology	228	0	0	0	0	0	0	0	228
Speech & Language Therapy - Adult	2,274	0	0	0	0	0	0	0	2,274
Vascular Surgery	2,448	0	0	0	0	0	0	0	2,448
Diagnostics & Therapies Total	90,297	0	0	0	0	0	0	0	90,297
Medicine									
Ambulatory Care, Deep Vein Thrombosis	2,897	0	0	0	0	0	0	0	2,897
Clinical Haematology	51	0	0	0	0	0	0	0	51
Dermatology	31,329	0	0	0	0	-1,346	0	0	29,983
DEXA Growth	307	0	0	0	0	0	0	0	307
DEXA Scans	368	0	0	0	0	0	0	0	368

Point Of Delivery / Division / Specialty	2016/17 Recurring Contract	Tariff Impact, Contract	External Revenue Proposals	Remove 2016/17 Non-	Non- Recurring (IMAS)	Recurring (IMAS)	Non-RTT Activity Adjustment	High Cost Drugs & Devices	2017/18 Contract
Diabetes Hot Clinic, Adults	34	0	0	0	0	0	0	0	34
Diabetic Medicine	2,747	0	0	0	0	0	0	0	2,747
Endocrinology	3,527	0	0	0	0	0	0	0	3,527
Family Planning Service	10,765	0	0	0	0	0	0	0	10,765
Gastroenterology	4,285	0	0	0	269	0	0	0	4,554
General Medicine	187	0	0	0	0	0	0	0	187
Genito-Urinary Medicine	25,789	0	0	0	0	0	0	0	25,789
Geriatric Medicine	1,625	0	0	0	0	0	0	0	1,625
Hepatology	5,676	0	0	0	0	0	0	0	5,676
Liaison Psychiatry	2,182	0	0	0	0	0	0	0	2,182
Pleural Effusion	75	0	0	0	0	0	0	0	75
Respiratory Medicine	14,688	0	0	0	0	1,147	0	0	15,835
Respiratory Physiology	4,519	0	0	0	0	452	0	0	4,971
Rheumatology	8,237	0	0	-800	0	0	0	0	7,437
Transient Ischaemic Attack	873	0	0	0	0	0	0	0	873
Medicine Total	120,160	0	0	-800	269	253	0	0	119,882
Specialised Services									
Blood And Marrow Transplantation	1,862	0	0	0	0	0	0	0	1,862
Cardiac Surgery	2,455	0	0	0	0	0	0	0	2,455
Cardiology	26,768	0	0	-75	581	0	528	0	27,802
Clinical Genetics	1,779	0	0	-70	0	580	0	0	2,289
Clinical Genetics Counselling	2,612	0	0	-14	0	507	-1	0	3,104
Clinical Haematology	11,369	0	0	0	0	0	1,173	0	12,542
Clinical Oncology	23,949	0	0	0	0	0	1,581	0	25,530
Clinical Psychology	432	0	0	0	0	0	0	0	432
Haemophilia	633	0	0	0	0	0	84	0	717
Homeopathy	2,724	0	0	0	0	0	0	0	2,724
Medical Oncology	14,276	0	0	0	0	0	-2,192	0	12,084
Non-Consultant	497	0	0	0	0	0	0	0	497
Palliative Medicine	105	0	0	0	0	0	0	0	105
Pulmonary Hypertension	21	0	0	0	0	0	0	0	21
Specialised Services Total	89,481	0	0	-159	581	1,087	1,173	0	92,162
Surgery, Head & Neck									
AMD with treatment	7,212	0	0	0	0	0	0	517	7,729
AMD without treatment	9,577	0	0	0	0	0	0	-2,452	7,125
Cleft Lip & Palate	1,836	0	0	-120	202	-21	0	0	1,897

Appendix 5

Contract Activity by Division, Worktype Speciality

Point Of Delivery / Division / Specialty	2016/17 Recurring Contract	Tariff Impact, Contract	External Revenue Proposals	Remove 2016/17 Non-	Non- Recurring (IMAS)	Recurring (IMAS)	Non-RTT Activity Adjustment	High Cost Drugs & Devices	2017/18 Contract
Colorectal Surgery	7,683	0	0	0	166	-478	0	0	7,372
Community Optometry	925	0	0	0	0	0	0	0	925
Community Orthoptics	4,376	0	0	0	0	0	0	0	4,376
Conservation	9,174	0	0	-583	24	-436	0	0	8,179
Dental Implants	20	0	0	0	0	0	0	0	20
Dental Medicine Specialties	7,338	0	0	-1,172	0	1,086	0	0	7,252
Dental Walk-in Clinic	1,858	0	0	-237	0	1,714	0	0	3,334
Dietetics	324	0	0	0	0	0	0	0	324
DMO with treatment (Ranibizumab)	1,922	0	0	0	0	0	0	-108	1,815
DMO without treatment (Ranibizumab)	1,623	0	0	0	0	0	0	-107	1,516
ENT	32,964	0	0	-1,195	1,170	844	0	0	33,783
Fluorescein	1,555	0	0	0	0	0	0	0	1,555
Hepatobiliary & Pancreatic Surgery	1,631	0	0	0	0	-100	0	0	1,531
Humphrey Fields	14,014	0	0	0	0	0	0	0	14,014
Lucentis non-chargeable clinics	2,962	0	0	0	0	0	0	0	2,962
Maxillo-Facial Surgery	8,385	0	0	-264	250	215	0	0	8,586
Neurology	2,293	0	0	0	336	-70	0	0	2,559
Non-Consultant	26,422	0	0	0	0	0	0	0	26,422
Ophthalmology	86,274	0	0	0	4,855	-7,208	2,880	0	86,801
Optometry	7,654	0	0	0	0	0	0	0	7,654
Oral Hygiene	442	0	0	-73	0	-89	0	0	280
Oral Surgery	16,372	0	0	-389	500	-630	0	0	15,853
Orthodontics	20,389	0	0	-2,353	3,023	692	0	0	21,751
Orthoptics	13,545	0	0	0	0	0	0	0	13,545
Paediatric Dentistry	8,082	0	0	-1,733	1,941	439	0	0	8,729
Paediatric Ophthalmology	4,141	0	0	0	302	52	0	0	4,495
Pain Management	2,114	0	0	0	365	30	125	0	2,634
Periodontic	1,685	0	0	-99	3	-160	0	0	1,429
Prosthetic Dentistry	666	0	0	-38	1	-72	0	0	557
Restorative Dentistry	241	0	0	-17	1	-11	0	0	214
RVO With Treatment	1,806	0	0	0	0	0	0	0	1,806
RVO Without Treatment	1,983	0	0	0	0	0	0	0	1,983
SIFT - Non Consultant Clinics	19,165	0	0	-1,296	4,790	-3,562	0	0	19,097
Stoma Care Nurse	465	0	0	0	0	0	0	0	465
Thoracic Surgery	1,965	0	0	0	132	146	0	0	2,243
Trauma & Orthopaedics	24,202	0	0	0	0	0	0	0	24,202

Point Of Delivery / Division / Specialty	2016/17 Recurring Contract	Tariff Impact, Contract	External Revenue Proposals	Remove 2016/17 Non-	Non- Recurring (IMAS)	Recurring (IMAS)	Non-RTT Activity Adjustment	High Cost Drugs & Devices	2017/18 Contract
Upper Gastrointestinal Surgery	4,327	0	0	0	31	-289	0	0	4,069
Surgery, Head & Neck Total	359,612	0	0	-9,569	18,092	-7,908	3,005	-2,150	361,082
Women's & Children's									
Accident & Emergency	5,089	0	0	0	0	0	0	0	5,089
Audiology - Paediatrics	13,304	0	0	0	0	0	0	0	13,304
Blood And Marrow Transplantation	88	0	0	0	0	0	0	0	88
Cardiology	343	0	0	0	0	0	0	0	343
Child And Adolescent Psychiatry	-12	0	0	0	0	0	0	0	-12
Cleft Lip & Palate	1	0	0	0	0	-1	0	0	0
Clinical Physiology	28	0	0	0	0	0	0	0	28
Clinical Psychology	1,093	0	0	0	0	0	0	0	1,093
Dietetics	0	0	0	0	0	0	0	0	0
Dietetics - Child	961	0	0	0	0	0	0	0	961
Gynaecological Oncology	2,708	0	0	0	0	0	0	0	2,708
Gynaecology	15,436	0	0	0	0	0	0	0	15,436
Maternity Pathway, Recharges To Other Trusts	3,698	0	0	0	0	0	334	0	4,032
Neonatology	953	0	0	0	0	0	0	0	953
Non-Consultant	4,880	0	0	0	0	0	0	0	4,880
Obstetrics	210	0	0	0	0	0	-11	0	198
Obstetrics - GUCH	262	0	0	0	0	0	-18	0	244
Occupational Therapy - Child	346	0	0	0	0	0	0	0	346
Paediatric Burns Care	3,077	0	0	0	0	0	0	0	3,077
Paediatric Cardiac Events	122	0	0	0	0	0	0	0	122
Paediatric Cardiac Surgery	279	0	0	-48	0	48	0	0	279
Paediatric Cardiology	4,828	0	0	-279	567	279	106	0	5,501
Paediatric Clinical Haematology	834	0	0	0	0	0	0	0	834
Paediatric Clinical Immunology And Allergy	1,570	0	0	0	0	0	0	0	1,570
Paediatric Cystic Fibrosis	615	0	0	0	0	0	0	0	615
Paediatric Dermatology	2,852	0	0	0	192	0	0	0	3,044
Paediatric Diabetes Best Practice	1,075	0	0	0	0	0	0	0	1,075
Paediatric Diabetic Medicine	138	0	0	0	0	0	0	0	138
Paediatric Ear Nose And Throat	5,127	0	0	-289	88	0	0	0	4,926
Paediatric Endocrinology	1,898	0	0	0	0	0	0	0	1,898
Paediatric Gastroenterology	1,773	0	0	0	25	0	0	0	1,798
Paediatric HIV	145	0	0	0	0	0	0	0	145
Paediatric Medical Oncology	722	0	0	0	0	0	0	0	722

Point Of Delivery / Division / Specialty	2016/17 Recurring Contract	Tariff Impact, Contract	External Revenue Proposals	Remove 2016/17 Non-	Non- Recurring (IMAS)	Recurring (IMAS)	Non-RTT Activity Adjustment	High Cost Drugs & Devices	2017/18 Contract
Paediatric Metabolic Disease	324	0	0	0	0	0	0	0	324
Paediatric Nephrology	1,500	0	0	0	0	0	0	0	1,500
Paediatric Neurology	2,182	0	0	-87	112	0	0	0	2,207
Paediatric Neurosurgery	1,465	0	0	-23	112	0	0	0	1,554
Paediatric Pain Management	10	0	0	0	0	0	0	0	10
Paediatric Plastic Surgery	3,711	0	0	-34	103	0	0	0	3,780
Paediatric Respiratory Medicine	2,881	0	0	-90	223	0	0	0	3,014
Paediatric Rheumatology	1,248	0	0	0	0	0	0	0	1,248
Paediatric Surgery	1,847	0	0	-23	0	0	0	0	1,824
Paediatric Trauma And Orthopaedics	13,885	0	0	-440	676	0	0	0	14,121
Paediatric Urology	1,694	0	0	-32	0	0	0	0	1,661
Paediatrics	5,379	0	0	-53	0	0	0	0	5,326
Physiotherapy - Child	3,103	0	0	0	0	0	0	0	3,103
Pulmonary Hypertension	197	0	0	0	0	0	0	0	197
Spinal Surgery Service	985	0	0	0	0	0	0	0	985
Women's & Children's Total	114,854	0	0	-1,398	2,098	326	411	0	116,291
Outpatients Total	774,403	0	0	-11,926	21,040	-6,243	4,589	-2,150	779,713
Grand Total	1,121,470	-8,706	-750	-12,581	22,324	-6,374	8,817	-2,150	1,122,050

Appendix 6

Contract by Commissioner and Point of Delivery

Source of Funds	Day Cases		Elective Inpatients		Non-Elective Inpatients		Emergency Inpatients		Excess Beddays		Critical Care Beddays		Outpatients		Accident & Emergency		Other Value	Grand Total
	Activity	Value (£000)	Activity	Value (£000)	Activity	Value (£000)	Activity	Value (£000)	Activity	Value (£000)	Activity	Value (£000)	Activity	Value (£000)	Activity	Value (£000)	(£000)	(£000)
Patient Care Contracts																		
Local Clinical Commissioning Groups																		
NHS Bristol CCG	19,440	13,603	3,462	7,007	6,018	9,819	26,066	45,045	8,969	2,275	8,900	4,266	266,508	23,706	83,390	11,448	37,463	154,632
NHS North Somerset CCG	7,111	5,359	1,447	3,189	2,565	4,339	4,950	9,373	2,019	533	2,426	1,015	84,580	7,996	13,451	1,942	6,136	39,882
NHS South Gloucestershire CCG	4,642	3,589	1,196	2,293	401	754	4,068	5,799	862	224	780	615	88,211	7,195	17,190	2,282	4,701	27,452
NHS Somerset CCG	1,255	1,114	571	1,648	261	768	463	856	191	61	673	527	11,575	1,166	1,735	241	305	6,686
Local Clinical Commissioning Groups	32,447	23,665	6,675	14,137	9,245	15,680	35,546	61,073	12,041	3,092	12,778	6,424	450,874	40,063	115,766	15,912	48,604	228,651
NHS England																		0
NHSE South (South Central)	353	281	73	324	2	7	41	70	14	4	38	41	15,829	1,396	76	12	277	2,410
NHSE South (South West)	2,756	1,944	392	1,107	34	35	261	485	136	36	114	137	78,425	6,340	0	0	5,131	15,215
NHSE South (Wessex)	8	5	3	10	0	0	3	8	0	0	0	0	829	73	0	0	2	99
South West Specialised Commissioning Hub	17,823	8,145	5,776	33,744	1,496	11,507	4,255	21,016	5,380	2,214	48,683	34,094	143,485	23,353	8	1	92,019	226,092
South West Specialised Commissioning Hub, Exclusions	17	105	38	223	0	0	2	14	0	0	0	0	0	0	0	0	6,157	6,500
Wessex Commissioning Hub	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,867	7,867
Specialised Services - Nationally Commissioned Highly S	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,043	1,043
NHS England	20,957	10,480	6,281	35,408	1,532	11,548	4,562	21,594	5,530	2,253	48,835	34,272	238,568	31,161	84	13	112,497	259,226
Other Clinical Commissioning Groups																		
NHS Bath And North East Somerset CCG	1,387	1,046	352	822	284	484	801	1,595	464	121	322	216	15,125	1,544	2,809	404	2,226	8,460
NHS Dorset CCG	74	91	34	119	5	17	37	95	99	28	74	60	525	50	177	23	-86	396
NHS Gloucestershire CCG	696	586	237	503	107	187	316	569	98	34	775	101	5,325	491	1,266	172	881	3,524
NHS Herefordshire CCG	20	26	10	33	2	3	20	24	0	0	0	0	150	11	61	8	-28	78
NHS Kernow CCG	114	112	92	195	39	121	90	147	87	28	207	33	1,140	97	294	39	460	1,232
NHS North, East, West Devon CCG	252	219	106	269	37	110	162	305	76	22	173	17	1,795	172	629	81	257	1,453
NHS South Devon And Torbay CCG	74	62	34	85	16	44	44	81	8	3	361	15	532	51	174	24	226	589
NHS Swindon CCG	114	130	48	143	34	58	76	143	20	6	226	11	1,052	85	197	26	228	831
NHS Wiltshire CCG	692	529	275	612	100	251	211	394	75	26	368	198	6,105	749	791	110	534	3,404
Non-Contract Income_CCGs	288	237	109	224	80	164	743	934	169	53	113	64	4,620	377	3,525	460	708	3,223
Other NHS Primary Care Trusts Total	3,710	3,037	1,296	3,006	704	1,438	2,500	4,287	1,097	322	2,619	716	36,372	3,626	9,923	1,348	5,409	23,189
Welsh Commissioners																		
Abertawe Bro Morgannwg Lhb	6	4	6	13	19	59	19	19	24	12	0	0	290	29	0	0	76	213
Aneurin Bevan Lhb	82	52	27	41	22	36	60	74	2	0	2	0	1,232	121	0	0	151	475
Cardiff & Vale Lhb	26	17	11	11	19	46	27	30	0	0	0	0	304	28	0	0	27	159
Hywel Dda Lhb	6	6	19	43	14	28	17	27	0	0	0	0	326	25	0	0	17	146
Welsh Health Specialised Services Committee	114	156	333	2,841	81	1,123	137	1,005	107	31	2,966	2,520	1,646	272	0	0	2,119	10,068
Territorial Bodies Total	235	235	395	2,949	155	1,292	259	1,156	132	43	2,968	2,520	3,799	475	0	0	2,390	11,061
Other Commissioners																		
Provider, Foundation Trusts	0	0	0	0	133	84	0	0	11	4	0	0	611	62	0	0	0	151
Provider, Non-Foundation Trusts	101	71	0	0	2,301	1,309	0	0	58	22	0	0	3,000	300	0	0	337	2,040
Bath & North East Somerset Council	0	0	0	0	0	0	0	0	0	0	0	0	468	57	0	0	-0	57
Bristol City Council	254	0	221	0	20	0	160	0	3	0	0	0	34,860	0	0	0	8,344	8,344
Non-Contract Income, Local Authorities	0	0	0	0	0	0	0	0	0	0	0	0	1,125	145	0	0	0	145
Other Commissioners Total	355	71	221	0	2,453	1,393	160	0	72	26	0	0	40,064	563	0	0	8,681	10,735
Sustainability Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13,313	13,313
Non-Contract Income Assumptions	1,765	1,424	-57	653	-13	660	-1,292	-1,023	-386	-340	0	0	10,036	1,128	784	94	18,517	21,112
Patient Care Contracts Total	59,469	38,913	14,813	56,153	14,076	32,012	41,736	87,087	18,486	5,397	67,199	43,931	779,713	77,017	126,557	17,366	209,412	567,288
Non-Patient Care Contracts																		
Clinical Excellence Awards	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,909	2,909
Dental Service Increment for Teaching	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,764	8,764
Medical & Dental Education Levy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14,697	14,697
Medical Service Increment for Teaching	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,507	6,507
Non-Medical Education & Training Levy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,941	2,941
Research & Development	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	21,719	21,719
Non-Patient Care Agreements Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	57,536	57,536
Other																		
Other Non-Contract Income	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	32,891	32,891
Other Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	57,551	57,551
Grand Total	59,469	38,913	14,813	56,153	14,076	32,012	41,736	87,087	18,486	5,397	67,199	43,931	779,713	77,017	126,557	17,366	299,839	657,715

Ref	Operational Standards / National Quality Requirements / Local Quality Requirements	Threshold	Method of Measurement	Consequence of breach	Timing of application of consequence
	OPERATIONAL STANDARDS				
	RTT waiting times for non-urgent consultant-led treatment				
E.B.3	<i>Percentage of Service Users on incomplete RTT pathways (yet to start treatment) waiting no more than 18 weeks from Referral*</i>	<i>Operating standard of 92% at specialty level (as reported on Unify)</i>	<i>Review of Service Quality Performance Reports</i>	<i>Where the number of Service Users waiting more than 18 weeks at the end of the month exceeds the tolerance permitted by the threshold, £300 in respect of each such Service User above that threshold</i>	<i>Monthly</i>
	Diagnostic Test Waiting times				
E.B.4	<i>Percentage of Service Users waiting 6 weeks or more from Referral for a diagnostic test*</i>	<i>Operating standard of no more than 1%</i>	<i>Review of Service Quality Performance Reports</i>	<i>Where the number of Service Users waiting 6 weeks or more at the end of the month exceeds the tolerance permitted by the threshold, £200 in respect of each such Service User above that threshold</i>	<i>Monthly</i>
	A&E Waits				
E.B.5	<i>Percentage of A & E attendances where the Service User was admitted, transferred or discharged within 4 hours of their arrival at an A&E department*</i>	<i>Operating standard of 95%</i>	<i>Review of Service Quality Performance Reports</i>	<i>Where the number of Service Users in the month not admitted, transferred or discharged within 4 hours exceeds the tolerance permitted by the threshold, £120 in respect of each such Service User above that threshold. To the extent that the number of such Service Users exceeds 15% of A&E attendances in the relevant month, no further consequence will be applied in respect of the</i>	<i>Monthly</i>
	Cancer waits - 2 week wait				
E.B.6	<i>Percentage of Service Users referred urgently with suspected cancer by a GP waiting no more than two weeks for first outpatient appointment*</i>	<i>Operating standard of 93%</i>	<i>Review of Service Quality Performance Reports</i>	<i>Where the number of Service Users who have waited more than two weeks during the Quarter exceeds the tolerance permitted by the threshold, £200 in respect of each such Service User above that threshold</i>	<i>Quarterly</i>
E.B.7	<i>Percentage of Service Users referred urgently with breast symptoms (where cancer was not initially suspected) waiting no more than two weeks for first outpatient appointment*</i>	<i>Operating standard of 93%</i>	<i>Review of Service Quality Performance Reports</i>	<i>Where the number of Service Users who have waited more than two weeks during the Quarter exceeds the tolerance permitted by the threshold, £200 in respect of each such Service User above that threshold</i>	<i>Quarterly</i>

Appendix 7

Contract Performance Indicators - Quality Requirements

Ref	Operational Standards / National Quality Requirements / Local Quality Requirements	Threshold	Method of Measurement	Consequence of breach	Timing of application of consequence
Cancer waits - 31 days					
E.B.8	Percentage of Service Users waiting no more than one month (31 days) from diagnosis to first definitive treatment for all cancers*	Operating standard of 96%	Review of Service Quality Performance Reportw	Where the number of Service Users who have waited more than 31 days during the Quarter exceeds the tolerance permitted by the threshold, £1,000 in respect of each such Service User above that threshold	Quarterly
E.B.9	Percentage of Service Users waiting no more than 31 days for subsequent treatment where that treatment is surgery*	Operating standard of 94%	Review of Service Quality Performance Reports	Where the number of Service Users who have waited more than 31 days during the Quarter exceeds the tolerance permitted by the threshold, £1,000 in respect of each such Service User above that threshold	Quarterly
E.B.10	Percentage of Service Users waiting no more than 31 days for subsequent treatment where that treatment is an anti-cancer drug regimen*	Operating standard of 98%	Review of Service Quality Performance Reports	Where the number of Service Users who have waited more than 31 days during the Quarter exceeds the tolerance permitted by the threshold, £1,000 in respect of each such Service User above that threshold	Quarterly
E.B.11	Percentage of Service Users waiting no more than 31 days for subsequent treatment where the treatment is a course of radiotherapy*	Operating standard of 94%	Review of Service Quality Performance Report	Where the number of Service Users who have waited more than 31 days during the Quarter exceeds the tolerance permitted by the threshold, £1,000 in respect of each such Service User above that threshold	Quarterly
Cancer Waits - 62 days					
E.B.12	Percentage of Service Users waiting no more than two months (62 days) from urgent GP referral to first definitive treatment for cancer*	Operating standard of 85%	Review of Service Quality Performance Reports	Where the number of Service Users who have waited more than 62 days during the Quarter exceeds the tolerance permitted by the threshold, £1,000 in respect of each such Service User above that threshold	Quarterly
E.B.13	Percentage of Service Users waiting no more than 62 days from referral from an NHS screening service to first definitive treatment for all cancers*	Operating standard of 90%	Review of Service Quality Performance Reports	Where the number of Service Users in the Quarter who have waited more than 62 days during the Quarter exceeds the tolerance permitted by the threshold, £1,000 in respect of each such Service User above that threshold	Quarterly
Mixed Sex Accommodation					
E.B.S.1	Mixed sex accommodation breach*	>0	Review of Service Quality Performance Reports	£250 per day per Service User affected	Monthly

Ref	Operational Standards / National Quality Requirements / Local Quality Requirements	Threshold	Method of Measurement	Consequence of breach	Timing of application of consequence
	Cancelled Operations				
E.B.S.2	All Service Users who have operations cancelled, on or after the day of admission (including the day of surgery), for non-clinical reasons to be offered another binding date within 28 days, or the Service User's treatment to be funded at the time and	Number of Service Users who are not offered another binding date within 28 days >0	Review of Service Quality Performance Reports	Non-payment of costs associated with cancellation and non-payment or reimbursement (as applicable) of re-scheduled episode of care	Monthly
	NATIONAL QUALITY REQUIREMENTS				
E.A.S.4	Zero tolerance methicillin-resistant Staphylococcus aureus (MRSA)*	>0	Review of Service Quality Performance Reports	£10,000 in respect of each incidence in the relevant month	Monthly
E.A.S.5	Minimise rates of Clostridium difficile*	Baseline threshold identified for Provider - TBC (45 in 16/17)	Review of Service Quality Performance Reports	As set out in Schedule 4F, in accordance with applicable Guidance (£10,000 per case above the provider's nationally set	Annual
E.B.S.4	Zero tolerance RTT waits over 52 weeks for incomplete pathways*	>0	Review of Service Quality Performance Reports	£5,000 per Service User with an incomplete RTT pathway waiting over 52 weeks at the end of the relevant month	Monthly
E.B.S.7a	All handovers between ambulance and A & E must take place within 15 minutes with none waiting more than 30 minutes*	>0	Review of Service Quality Performance Reports	£200 per Service User waiting over 30 minutes in the relevant month	Monthly
E.B.S.7b	All handovers between ambulance and A & E must take place within 15 minutes with none waiting more than 60 minutes*	>0	Review of Service Quality Performance Reports	£1,000 per Service User waiting over 60 minutes (in total, not aggregated with E.B.S.7a consequence) in the relevant month	Monthly
E.B.S.5	Trolley waits in A&E not longer than 12 hours*	>0	Review of Service Quality Performance Reports	£1,000 per incidence in the relevant month	Monthly
E.B.S.6	No urgent operation should be cancelled for a second time*	>0	Review of Service Quality Performance Reports	£5,000 per incidence in the relevant month	Monthly
	VTE risk assessment: all inpatient Service Users undergoing risk assessment for VTE, as defined in Contract Technical Guidance	95%	Review of Service Quality Performance Reports	Issue of Contract Performance Notice and subsequent process in accordance with GC9	Quarterly
	Duty of Candour	Each failure to notify the Relevant Person of a suspected or actual Notifiable Safety Incident in accordance with Regulation 20 of the 2014	Review of Service Quality Performance Reports	Recovery of the cost of the episode of care, or £10,000 if the cost of the episode of care is unknown or indeterminate	Monthly
	Completion of a valid NHS Number field in mental health and acute commissioning data sets submitted via SUS, as defined in Contract Technical Guidance	99%	Review of Service Quality Performance Reports	Where the number of breaches in the month exceeds the tolerance permitted by the threshold, £10 in respect of each excess breach above that threshold	Monthly
	Completion of a valid NHS Number field in A&E commissioning data sets submitted via SUS, as defined in Contract Technical	95%	Review of Service Quality Performance Reports	Where the number of breaches in the month exceeds the tolerance permitted by the threshold, £10 in respect of each excess breach above that threshold	Monthly

Appendix 7

Contract Performance Indicators - Quality Requirements

Ref	Operational Standards / National Quality Requirements / Local Quality Requirements	Threshold	Method of Measurement	Consequence of breach	Timing of application of consequence
	Full implementation of an effective e-Prescribing system for chemotherapy across all relevant clinical teams within the Provider (other than those dealing with children, teenagers and young adults) across all	Failure to achieve full implementation as described under Service Specification B15/S/a Cancer: Chemotherapy (Adult) by 31	Review of Service Quality Performance Reports	5% of the Actual Monthly Value for the Services provided under Service Specification B15/S/a (Cancer: Chemotherapy (Adult) per month, until full implementation is achieved	Monthly
	Full implementation of an effective e-Prescribing system for chemotherapy across all relevant clinical teams within the Provider dealing with children, teenagers and young adults across all tumour sites	Failure to achieve full implementation as described under Service Specification B15/S/b Cancer: Chemotherapy (Children, Teenagers and Young Adults)	Review of Service Quality Performance Reports	5% of the Actual Monthly Value for the Services provided under Service Specification B15/S/b Cancer: Chemotherapy (Children, Teenagers and Young Adults) per month, until full implementation is achieved	Monthly

Ref	Operational Standards / National Quality Requirements / Local Quality Requirements	Threshold	Method of Measurement	Consequence of breach	Timing of application of consequence
-----	--	-----------	-----------------------	-----------------------	--------------------------------------

* As further described in Joint Definitions for Performance and Activity 2017/18-2018/19, available at: <https://www.england.nhs.uk/wp-content/uploads/2015/12/joint-technical-definitions-performance-activity.pdf>

***In respect of those Operational Standards and National Quality Requirements shown in bold italics, the provisions of SC36.37A apply:
[NB. Currently it is not certain that UH Bristol will receive Sustainability Funding in 2017/18; if this is not agreed, all contractual penalties will apply]***

36.37A If the Provider has been granted access to the Sustainability and Transformation Fund, and has, as a condition of access:

36.37A.1 agreed with the national teams of NHS Improvement and NHS England an overall financial control total and other associated conditions for either the Contract Year 1 April 2017 to 31 March 2018 or the Contract Year 1 April 2018 to 31 March 2019 or both; and

36.37A.2 (where required by those bodies):

36.37A2.1 agreed with those bodies and with the Commissioners specific performance trajectories to be achieved during either the Contract Year 1 April 2017 to 31 March 2018 or the Contract Year 1 April 2018 to 31 March 2019 or both (as set out in an SDIP contained or referred to in Schedule 6D (Service Development and Improvement Plans)); and/or

36.37A2.2 submitted to those bodies assurance statements setting out commitments on performance against specific Operational Standards and National Quality Requirements to be achieved during either the Contract Year 1 April 2017 to 31 March 2018 or the Contract Year 1 April 2018 to 31 March 2019 or both which have been accepted by those bodies (as set out in an SDIP contained or referred to in Schedule 6D (Service Development and Improvement Plans)),

no repayment will be required to be made, nor any deduction made, in relation to any breach of any threshold which occurs during any Contract Year or Contract Years for which such financial control totals and specific performance trajectories have been agreed and/or such assurance statements have been submitted and accepted in respect of any Operational Standard shown in bold italics in Schedule 4A (Operational Standards) or any National Quality Requirement shown in bold italics in Schedule 4B (National Quality Requirements).

LOCAL QUALITY REQUIREMENTS					
CCG	Overcrowding in the Emergency Department (ED)		Evidence of auditing of compliance with completion of SHINE safety checklist	As set out in General Condition 9	Monthly
CCG	Provider to ensure arrangements are in place for meeting Best Practice Tariff and treating patients with fractured neck of femur in a timely way: admission of patients to orthopaedic ward within 4 hours and treated same day or next day (within 36 hours)		Monitoring of the number of patients admitted with fractured neck of femur and percentage operated on within 36hrs	As set out in General Condition 9	Monthly
CCG	Provider to continue using the Friends and Family Test (FFT) as a way of gaining patient views of recommending the Trust to a friend or family member for treatment (applicable for inpatients, day cases, outpatients, maternity services, attendees at ED, Minor Injury Units and Urgent Care Centres)		Evidence of compliance with monthly response rates, as published on NHS England website	As set out in General Condition 9	Monthly

Appendix 7

Contract Performance Indicators - Quality Requirements

Ref	Operational Standards / National Quality Requirements / Local Quality Requirements	Threshold	Method of Measurement	Consequence of breach	Timing of application of consequence
CCG	Provider to respond to complaints in a timely way and endeavour to meet the timescale for response (as agreed with complainant); for there to be no backlog of complaints	90%	Evidence of compliance in responding to individually agreed response times	As set out in General Condition 9	Monthly
CCG	Other Local Quality Requirements	Various	Various	Local Improvement Plan (with agreed trajectory / tailored timeframe for completion)	Various
NHSE	Various Local Quality Requirements	Various	Various	Subject to General Condition 9 (contract management) to drive compliance and improvement, except that Commisisoners will not apply any financial sanction.	Various
	Never Events - per detailed list of Never Events available at http://www.england.nhs.uk/ourwork/patientsafety/	The sanction associated with Never Events is now set out in SC36.38: If a Never Event occurs, the relevant Commissioner may deduct from payments due to the Provider, if and as permitted by the Never Events Policy Framework, a sum equal to the costs to that Commissioner of the procedure or episode (or, where these cannot be accurately established, £2,000) plus any additional charges incurred by that Commissioner (whether under this Contract or otherwise) for any corrective procedure or necessary care in consequence of the Never Event.			
Sanctions levied in respect of Operational Standards, National Quality Requirements and Local Quality Requirements are limited to a maximum of 2.5% of Actual Quarterly Value in any Quarter (SC36.37).					

Category	Basis
Day Cases, Elective and Non-Elective Inpatients	Cost per spell
Outpatients	Cost per attendance
Excess beddays	Cost per day
A&E attendances	Cost per attendance
Rehabilitation	Cost per day
Paediatric Critical Care (Intensive Care)	Block
Paediatric Critical Care (High Dependency Care)	Cost per day
Neonatal Critical Care	Cost per day
Adult Critical Care	Cost per day
Bone Marrow Transplants	Cost per package of care
Direct Access Pathology	Cost per test
Direct Access Radiology	Cost per scan
PbR Excluded Drugs and Devices	At Cost
Chemotherapy Delivery	Cost per case
Chemotherapy Drugs	At Cost
Services where activity not available (eg. community services, family planning)	Block

Division / Service		Approved Budget	Proposed Budget
		2016/17	2017/18
		£'000	£'000
Diagnostic and Therapies		49,107	50,534
Medicine		66,644	73,190
Specialised Services		90,128	107,549
Surgery, Head and Neck		95,921	103,449
Women and Children's		112,125	118,448
Estates and Facilities		34,564	35,457
Trust Services	- Finance	7,625	7,680
	- Human Resources	4,466	4,846
	- IM&T	7,163	7,487
	- Trust HQ	6,413	6,816
	- Trading Services	55	(279)
Corporate Services	- Retained Community	43	44
	- Miscellaneous Support Services	8,480	10,718
	- Research and Innovation	17,845	17,526
	- Capital Charges (Depreciation/PDC Dividend)	29,647	32,011
	Sub Totals	530,226	575,476
Add back Income within Divisions		30,019	32,891
Funding in reserves for future issue		53,905	36,391
Surplus / (Deficit) before technical items		14,200	12,957
Totals before technical items		628,350	657,715
Technical Items		8,634	2,875
Planned surplus / (deficit) on technical items		(5,902)	(2,875)
	Total	631,082	657,715

Appendix 10

Reconciliation of Revenue Budgets 2016/17 to 2017/18

Reconciliation of Revenue Budgets 2016/17 to 2017/18	Diagnostic & Therapies	Medicine	Specialised Services	Surgery, Head & Neck	Women's & Children's	Estates & Facilities	Trust Services	Corporate Services	Totals
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Initial 2016/17 Budget per Resources Book	49,107	66,644	90,128	95,921	112,125	34,564	25,722	56,015	530,226
Inflation	1,174	1,264	1,030	1,987	2,324	529	608	1	8,917
Service Level Agreement Funding Changes	(154)	5,648	7,264	4,509	5,015	53	245	681	23,261
Other Developments	877	1,102	1,074	1,814	2,176	487	340	77	7,947
MPET	(39)	(30)	(83)	27	219	-	15	(24)	85
Clinical Excellence Awards	(86)	(43)	65	(68)	(161)	-	-	20	(273)
Inter Divisional Transfers	(460)	(168)	3,077	(126)	(2,644)	136	(6)	191	-
Month 8 Full Year Effect Budget	50,419	74,417	102,555	104,064	119,054	35,769	26,924	56,961	570,163
2017/18 Adjustments									
Incremental Drift	202	(44)	264	(15)	494	88	32	4	1,025
Drugs Inflation (2.8%)	32	76	94	84	105		2	-	393
Non Pay inflation (1.8%)	66	57	132	275	197	179	133	10	1,049
Contracts Transfer	688	(197)	5,693	677	899	294	-	900	8,954
Capital Charges Inflation							-	1,876	1,876
CNST / LTPS / PES							-	2,396	2,396
Capital Charges adjustment							-	(845)	(845)
Non SLA activity changes		(30)		260	(145)	(250)	-	(900)	(1,065)
Savings Programme	(873)	(1,089)	(1,189)	(1,896)	(2,156)	(623)	(541)	(103)	(8,470)
DIVISIONAL REVENUE BUDGETS 2017/18	50,534	73,190	107,549	103,449	118,448	35,457	26,550	60,299	575,476

Add back income within Divisions	32,891
Funding in reserves for future issue	36,391
Planned surplus / (deficit)	12,957
TRUST REVENUE BUDGETS 2017/18 before technical items	657,715
Technical items	2,875
Planned deficit on technical items	(2,875)
TRUST REVENUE BUDGETS 2017/18 after technical items	657,715

Notes

Appendix 10
Reconciliation of Revenue Budgets 2016/17 to 2017/18

Analysis of Trust Services	Trust Services						Corporate Services				
	Finance	Human Resources	IM&T	Trust HQ	Trading Services	Totals	Retained Community	Misc Support Services	Capital Charges	R & I	Totals
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Initial 2016/17 Budget per Resources Book	7,625	4,466	7,163	6,413	55	25,722	43	8,480	29,647	17,845	56,015
Inflation	119	190	191	109	(1)	608	1	-	-	-	1
Service Level Agreement Funding Changes	15	141	24	65	-	245	-	-	1,000	(319)	681
Other Developments	46	46	70	178	-	340	-	77	-	-	77
MPET	31	(17)	-	1	-	15	-	(24)	-	-	(24)
Clinical Excellence Awards	-	-	-	-	-	-	-	20	-	-	20
Inter Divisional Transfers	-	10	170	147	(333)	(6)	-	(142)	333	-	191
Month 8 Full Year Effect Budget	7,836	4,836	7,618	6,913	(279)	26,924	44	8,411	30,980	17,526	56,961
2017/18 Adjustments											
Incremental Drift	(2)	70	(63)	27	-	32		4			4
Drugs Inflation (2.8%)		2				2					-
Non Pay inflation (1.8%)	3	35	84	11		133		10			10
Contracts Transfer						-				900	900
Capital Charges Inflation						-			1,876		1,876
CNST / LTPS / PES						-		2,396			2,396
Capital Charges adjustment						-			(845)		(845)
Non SLA activity changes						-				(900)	(900)
Savings Programme	(157)	(97)	(152)	(135)		(541)		(103)			(103)
DIVISIONAL REVENUE BUDGETS 2017/18	7,680	4,846	7,487	6,816	(279)	26,550	44	10,718	32,011	17,526	60,299

Appendix 11

Subjective Analysis of Income and Expenditure 2017/18

Income / Expenditure Heading		Diagnostics and Therapies	Medicine	Specialised Services	Surgery, Head and Neck	Women's and Children's	Estates and Facilities	Trust Services	Corporate Services	Totals
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Income	Income From Activities Divisions	(121)	(932)	(1,464)	1	(968)	13	0	(881)	(4,352)
	Income From Operations Divisions	(5,028)	(2,287)	(2,534)	(4,307)	(3,961)	(4,121)	(5,276)	(1,025)	(28,539)
	Total Income	(5,149)	(3,219)	(3,998)	(4,306)	(4,929)	(4,108)	(5,276)	(1,906)	(32,891)
Expenditure										
Pay	Execs and Senior Managers	737	644	626	976	1,128	750	8,419	768	14,048
	Medical Staff Consultants	4,771	9,241	12,005	15,610	22,669	-	544	183	65,023
	Medical staff Others	1,214	7,782	5,180	12,319	13,299	-	73	351	40,218
	Dental Medical Staff	-	-	-	6,353	-	-	26	-	6,379
	Nurses and Midwives	774	26,783	18,757	25,699	43,525	-	2,622	343	118,503
	Other Clinical Staff	31,607	720	5,631	8,516	6,399	-	281	1,513	54,667
	Admin and Clerical and Estates	2,269	4,646	3,503	7,023	5,112	4,339	11,747	1,069	39,708
	Healthcare Assistants	260	311	174	2,059	296	15,846	73	-	19,019
	Pay Reserves	(1,024)	(693)	0	1	(124)	104	124	394	(1,218)
	Savings	(1)	-	-	-	-	-	0	-	(1)
	Incremental Drift	202	(44)	264	(15)	494	88	32	4	1,025
	Pay Total	40,809	49,390	46,140	78,541	92,798	21,127	23,941	4,625	357,371
Non Pay	Drugs	4,555	20,283	28,879	11,177	10,071	-	73	-	75,038
	Blood and Blood Products	(335)	419	9,729	655	1,851	0	5	0	12,324
	Clinical Supplies and Services	6,504	3,751	17,348	14,461	11,767	171	35	2	54,039
	General Supplies and Services	133	585	439	923	606	5,160	162	1	8,009
	Establishment Expenses	288	271	506	568	807	873	1,339	26	4,678
	Premises and Fixed Plant	475	291	299	283	726	15,782	4,924	167	22,947
	Services from Other Bodies	6,108	210	2,810	421	2,605	-	902	85	13,141
	Other expenditure	(1,711)	2,493	1,107	7,849	6,312	(2,697)	(1,270)	24,482	36,566
	Savings	(1,831)	(1,089)	(1,403)	(7,800)	(5,063)	(1,148)	(1,455)	(93)	(19,882)
	Contracts Transfer to allocate	688	(197)	5,693	677	899	294	0	900	8,954
	Total Non Pay	14,874	27,017	65,407	29,214	30,581	18,435	4,715	25,570	215,814
	Total Expenditure	55,683	76,407	111,547	107,755	123,379	39,562	28,656	30,195	573,185
Net Expenditure	50,534	73,188	107,549	103,449	118,450	35,454	23,380	28,289	540,294	
Depreciation and Amortisation	-	-	-	-	-	-	-	23,503	-	23,503
PDC Dividend	-	-	-	-	-	-	-	8,509	-	8,509
Other financing costs	-	-	-	-	-	-	3,170	-	-	3,170
Net Budget	50,534	73,188	107,549	103,449	118,450	35,454	26,550	60,301	575,476	

Note - Roundings on some headings will result in minor differences between totals shown on this page and those given on Appendices 9 and 10.

Division	Savings Target 2017/18	Balance to Full Year Effect 2016/17 Savings	New Schemes Current Year Effect 2017/18	Total Savings 2017/18	Shortfall Plans to be Identified
	£'000	£'000	£'000	£'000	£'000
Diagnostics and Therapies	1,386	207	1,347	1,554	168
Medicine	2,429	94	1,676	1,770	(659)
Specialised Services	1,192	330	859	1,189	(3)
Surgery Head and Neck	2,393	607	1,593	2,200	(193)
Women's and Children's	2,036	299	1,715	2,014	(22)
Estates and Facilities	817	170	647	817	-
Finance	157	-	157	157	-
Trust HQ	135	-	135	135	-
Trust HR	101	-	101	101	-
IM&T	152	-	152	152	-
Miscellaneous Support Services	103	-	168	168	65
Corporate / Capital Charges	977	-	1,000	1,000	23
Totals	11,878	1,707	9,550	11,257	(621)

Plans identified Risk assessed values	Balance to Full Year Effect 2016/17	2017/18 New Schemes	Total Savings 2017/18
	£'000	£'000	£'000
Admin & Senior Managers	41	91	132
Allied Healthcare Professionals Productivity	27	294	321
Diagnostics	122	91	213
Facilities & Estates	158	478	636
Medical Staff Efficiencies Productivity	291	54	345
Outpatients Productivity	65	321	386
Nursing Productivity	40	337	377
Model of Care	-	-	-
Theatre Productivity	175	-	175
Reducing and Controlling Non Pay	474	4,021	4,495
Trust Services Savings	-	501	501
Pharmacy Savings	115	579	694
Income	199	1,615	1,814
Other	-	168	168
Capital Charges	-	1,000	1,000
Total Identified	1,707	9,550	11,257
Unidentified			621
Savings target			11,878

Subjective Summary	Subjective Detail	Balance to Full Year Effect 2016/17 Savings	New Schemes Current Year Effect 2017/18	Total Savings 2017/18
Income		£'000	£'000	£'000
	SLA Income	217	1,230	1,447
	Other income	45	698	743
	Private Patient Income	23	75	98
Income Total		285	2,003	2,288
Non Pay				
	Blood	3		3
	Drugs	115	579	694
	Clinical Supplies & Services	303	1,984	2,287
	Other expenditure	459	2,529	2,988
	Premises & Fixed Plant	31	314	345
Non Pay Total		911	5,406	6,317
Pay				
	Consultants	67	54	121
	Other Medical Staff	223	0	223
	Nursing & Midwifery	40	337	377
	Allied Healthcare Professionals	7	294	301
	Admin & Senior Managers	41	196	237
	Estates Staff		11	11
	Other Clinical	133	249	382
Pay Total		511	1,141	1,652
Capital Charges		0	1,000	1,000
Total plans identified risk assessed		1,707	9,550	11,257
Unidentified				621
Target				11,878

Demand

Staff Group	Funded Establishmen 2016/17 FOT wte	Service Developments wte	Service Transfers wte	Savings Programme wte	Activity / Capacity Changes wte	Funded Establishmen Mar-18 wte	Change wte
Medical and Dental	1,238	1	0	1	8	1,248	10
Qualified Nursing and Midwifery staff	2,459	6	3	(4)	15	2,480	21
Qualified Scientific and Professional Staff	1,101	4	0	(0)	9	1,114	13
Support to clinical staff	2,499	1	5	(8)	16	2,514	14
NHS Infrastructure Support (Admin and Estates)	1,080	8	0	(14)	(1)	1,074	(7)
Total	8,378	20	8	(25)	48	8,428	51

Supply

Staff Group	March 2017 Forecast			Mar-17 Forecast Total Staffing wte	Changes March 2017 to March 2018			2017/18 Total Changes wte	March 2018 Planned			Mar-18 Planned Total Staffing wte
	Employed wte	Bank wte	Agency wte		Employed wte	Bank wte	Agency wte		Employed wte	Bank wte	Agency wte	
Medical and Dental	1,242		10	1,253	0		(5)	(5)	1,243		5	1,248
Qualified Nursing and Midwifery staff	2,301	112	52	2,465	19	4	(9)	14	2,320	116	43	2,480
Qualified Scientific and Professional Staff	1,031	14	14	1,058	64	(1)	(8)	55	1,095	13	5	1,114
Support to clinical staff	2,323	191	24	2,538	43	(57)	(10)	(24)	2,366	134	14	2,514
NHS Infrastructure Support (Admin and Estates)	1,018	68	15	1,100	(2)	(18)	(5)	(26)	1,015	49	9	1,074
Total	7,915	385	114	8,414	124	(72)	(37)	14	8,039	312.5	77	8,428

Planned Changes in Funded Establishment (WTE) in 2017/18

TRUST Summary

WORKFORCE 2017/18	2016/17 FOT	Service Developments	Service Transfers	Savings Plans Programme	Activity / Capacity Changes	Funded Establishment Mar 18	Change
Staff Type	WTE	WTE	WTE	WTE	WTE	WTE	WTE
Medical and Dental	1,238	1	0	1	8	1248	10
Qualified Nursing and Midwifery staff	1,358	6	3	(4)	15	1379	21
Qualified Scientific and Professional Staff	3,218	4	0	(0)	9	3231	13
Support to clinical staff	860	1	5	(8)	16	874	14
NHS Infrastructure Support (Admin and Estates)	1,704	8	0	(14)	-1	1697	-7
Total	8,378	20	8	(25)	48	8,428	51

<u>Service Developments</u>		<u>Wte</u>	<u>Service Transfers</u>		<u>Wte</u>
Diagnosics and Therapies			TUPE Transfer Public Health England to D&T Lab Med		1.75
Medicine	ED High Users, Consultant and Band 7 ENP Nurse	0.70	Chlamydia Screening Centre		6.00
	Psych Liason Core 24 0.2 of a consultant and 2 FTE band 5 nurse	1.10			
Specialised Services	Acute Oncology	2.48			
	Paediatric Obesity Service	2.17			
Women's & Children's	Congenital Heart Disease Standards	3.00			
	Paediatric Liaison Psychiatry	2.90			
Trust Headquarters	RTT Trainer and Validators	3.00			
	Freedom to Speak Up Guardian	0.40			
Research & Innovation	BRU	4.30			
		20.05			7.75

SOURCES

Subjective Head	2016/17 Forecast Outturn £000's	2016/17 Slippage £000's	2017/18 Allocation £000's	2017/18 Total £000's	2018/19 £000's	2019/20 £000's	2020/21 £000's	2021/22 £000's
Public Dividend Capital	2,067	0	3,800	3,800	1,600	1,600	0	0
Borrowing	0	0	0	0	19,000	0	0	0
Donations	2,732	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0	0
Grants & Contributions	0	0	0	0	0	0	0	0
<u>Cash:</u>								
Depreciation	21,273	0	22,764	22,764	23,739	22,783	21,774	21,774
Planned cash contribution	3,836	16,143	5,281	21,424	(6,982)	7,335	957	0
Total Source of funds	29,908	16,143	31,845	47,988	37,357	31,718	22,731	21,774

APPLICATIONS

Subjective Head	2016/17 Forecast Outturn £000's	2016/17 Slippage £000's	2017/18 Allocation £000's	2017/18 Total £000's	2018/19 £000's	2019/20 £000's	2020/21 £000's	2021/22 £000's
Major Strategic Schemes	12,155	2,064	15,883	17,947	18,338	10,958	5,635	6,166
Medical Equipment	8,536	2,567	7,247	9,814	7,100	7,750	5,168	5,168
Information Technology	3,414	1,245	6,300	7,545	4,100	4,100	2,500	2,500
Estates Replacement	2,577	288	2,500	2,788	2,450	2,450	2,450	2,450
Operational Capital	7,450	5,755	5,449	11,204	5,450	5,450	5,570	5,570
Total	34,131	11,920	37,379	49,299	37,438	30,708	21,323	21,854
Brought Forward Slippage					5,534	5,615	4,605	3,197
In-year Slippage	(4,223)	4,223	(5,534)	(1,311)	(5,615)	(4,605)	(3,197)	(3,277)
Total Application of funds	29,908	16,143	31,845	47,988	37,357	31,718	22,731	21,774

Source of Funds	2016/17 Slippage £000's	2017/18 Allocation £000's	2017/18 Total £000's	2018/19 £000's	2019/20 £000's	2020/21 £000's	2021/22 £000's
Public Dividend Capital							
Global Digital Exemplar		3,800	3,800	1,600	1,600		
Linear Accelerator							
Genomes							
Sub Total Public Dividend Capital	0	3,800	3,800	1,600	1,600	0	0
Borrowing							
Prudential Borrowing							
Marlborough Hill Car Park				19,000			
Sub Total Borrowing	0	0	0	19,000	0	0	0
Donations							
BRI Redevelopment - Above & Beyond Golden Gift							
Above & Beyond							
Grand Appeal							
Sub Total Donations	0	0	0	0	0	0	0
Disposals							
Eugene St Flats/MHCP							
Sub Total Disposals	0	0	0	0	0	0	0
Grants / Contributions							
Welcome Centre							
University of Bristol							
Sub Total Grants / Contributions	0	0	0	0	0	0	0
Cash							
Depreciation	0	22,764	22,764	23,739	22,783	21,774	21,774
Planned cash contribution	16,143	5,281	21,424	(6,982)	7,335	957	0
Sub Total Cash	16,143	28,045	44,188	16,757	30,118	22,731	21,774
Total Source of funds	16,143	31,845	47,988	37,357	31,718	22,731	21,774

Job description	2016/17 Slippage £000's	2017/18 Allocation £000's	2017/18 Total £000's	2018/19 £000's	2019/20 £000's	2020/21 £000's	2021/22 £000's
BRI Façade Project	(7)		(7)				
Bri Redevelopment	(433)		(433)				
Phase 4							
Phase 4: Completed Schemes			0				
Phase 4: Clerk of Works	4		4				
Phase 4: KEB	(1,623)		(1,623)				
Phase 4: Strate Dev Office costs	(53)		(53)				
Phase 4: Medical Physics	11		11				
Phase 4: Dolphin House L2	(1)		(1)				
Phase 4: Upper Maudlin	204		204				
Phase 4: Level 8 & 9 & offices	395		395				
Phase 4: Care Of Elderly/Social Workers	(34)		(34)				
Phase 4: Other	(79)		(79)				
Phase 4: Whitefriars 4c	(103)		(103)				
Medical Illustration Refurbishment	(34)		(34)				
Honeypot Refurbishment	(157)		(157)				
Contingency/Unallocated	144		144				
Phase 4	(1,325)	0	(1,325)	0	0	0	0
Total - Approved BRI scheme	(1,765)	0	(1,765)	0	0	0	0
Specialist Paediatrics	410		410				
Phase 5 Allocation	2,470	12,349	14,819	4,383	3,380	4,435	4,966
Medical School		1,000	1,000				
Phase 2 of Level 8&9		934	934				
Marlborough Hill Car Park	(250)	250	0	12,755	6,378		
Fees		150	150				
Contingency	1,200	1,200	2,400	1,200	1,200	1,200	1,200
TOTAL	2,064	15,883	17,947	18,338	10,958	5,635	6,166

MEDICAL EQUIPMENT

Job description	2016/17 Slippage £000's	2017/18 Allocation £000's	2017/18 Total £000's	2018/19 £000's	2019/20 £000's	2020/21 £000's	2021/22 £000's
Old Schemes	32		32				
Compounder/s for TPN	19		19				
Major Medical programme 2013/14 & prior	51	0	51	0	0	0	0
Replacement MRI	67		67				
Syringe Driver Procurement	(15)		(15)				
Replacement Video conferencing equipment located in Radiology Conference Room	90		90				
Replacement of Diathermy Machines	7		7				
Ultrasound Scanner for Pregnancy Advisory Service	3		3				
Replacement of 3 u/S machines across 3 specialist areas of radiology	83		83				
Replacement of radiotherapy simulator with planning CT scanner	54		54				
Storage of Heart Rhythm Analysis							
2 x replacement Spacelabs arrhythmia analysers.							
1 x additional unit for BHI	131		131				
1 x additional unit for BCH							
Major Medical programme 2015/16	420	0	420	0	0	0	0
Bid 134 Upgrade 15 MRI Scanner	343		343				
Bid 55 Upgrade Oncology Management System	207		207				
Bid 133 Equipment main Trauma X-Ray	347		347				
Bid 58 HPLC Equipment	81		81				
Bid 165 Radiopharmacy Cabinets	63		63				
Bid 131 Paediatric Ultrasound	(83)		(83)				
Bid 176 Cardiac Surgery Heater/Cooler Machines	(2)		(2)				
Bid 5 General X-Ray Room	347		347				
Bid 209 Anaesthetic Machines	(10)		(10)				
(New) Mri Chiller L2 Roof	15		15				
Funds to be allocated	442		442				
Contingency	299		299				
Major Medical programme 2016/17	2,049	0	2,049	0	0	0	0
Major Medical programme - Linacc		2,580	2,580	2,100			
Major Medical programme - 16/17 Linacc Slippage		1,667	1,667				
Major Medical programme - Major items			0	2,000	4,750	1,950	1,950
Major Medical programme - Prioritised		2,500	2,500	2,500	2,500	2,718	2,718
Major Medical programme - Contingency		500	500	500	500	500	500
Major Medical programme 2017/18 onwards	0	7,247	7,247	7,100	7,750	5,168	5,168
Golden Gift	243		243				
Donated Ga - Breast Pumps	(5)		(5)				
A&B Golden Gift - Ed Information & Comm.	(51)		(51)				
Donated A&B Echocardiogram Machine	(129)		(129)				
Donated A&B V60 Non Invasive Ventilator	(16)		(16)				

MEDICAL EQUIPMENT

Job description	2016/17 Slippage	2017/18 Allocation	2017/18 Total	2018/19	2019/20	2020/21	2021/22
	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Donated - Audio Visual/Video Confer. Sys	(33)		(33)				
Mtcp Donated Equipment	(35)		(35)				
Patient Flow	34		34				
Donated Equipment (Above & Beyond)	8	0	8	0	0	0	0
Bristol Medical Simulation Centre	40		40				
TOTAL	2,567	7,247	9,814	7,100	7,750	5,168	5,168

Job description	2016/17 Slippage £000's	2017/18 Allocation £000's	2017/18 Total £000's	2018/19 £000's	2019/20 £000's	2020/21 £000's	2021/22 £000's
Digital Imaging & UPACS	(1)		(1)				
Digital dictation & speech recognition	(8)		(8)				
Connecting Care			0				
EDM	115		115				
Electronic prescribing			0				
IM&T - Trust Hardware	36		36				
Servers	76		76				
Network			0				
PC			0				
Whiteboards	240		240				
Mobile phone survey			0				
Storage	238		238				
NHS Mail			0				
Remote access	34		34				
WIFI	51		51				
Access Devices	200		200				
CHC wireless	1		1				
Netscaler	78		78				
Network Monitoring			0				
PACS	140		140				
Medway Storage	80		80				
Medway PDS	114		114				
Other	(9)		(9)				
Critical Care CIS	49		49				
Trust wide critical care monitors			0				
IM&T General			0				
Clincial Utilisatiob Review System	(100)		(100)				
IM&T Strategy		2,000	2,000	2,000	2,000	2,000	2,000
CSIP programme	1,333	2,000	3,333	2,000	2,000	2,000	2,000
Genomes	68		68				
Portering System			0				
Risk Management System			0				
GDE		3,800	3,800	1,600	1,600		
PC replacement	(157)	500	343	500	500	500	500
TOTAL	1,245	6,300	7,545	4,100	4,100	2,500	2,500

ESTATES REPLACEMENT

Job description	2016/17 Slippage	2017/18 Allocation	2017/18 Total	2018/19	2019/20	2020/21	2021/22
	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Compliance with lease obligations		100	100	50	50	50	50
Feasibility fees	(3)		(3)				
Fire precautions	23	150	173	150	150	150	150
Health & Safety	50	50	100	50	50	50	50
Vehicle Replacement	(18)	75	57	75	75	75	75
Works Replacement	236	2,125	2,361	2,125	2,125	2,125	2,125
TOTAL	288	2,500	2,788	2,450	2,450	2,450	2,450

Job description	2016/17 Slippage £000's	2017/18 Allocation £000's	2017/18 Total £000's	2018/19 £000's	2019/20 £000's	2020/21 £000's	2021/22 £000's
Cochlear - Estates	48		48				
Contingency allocations	48	0	48	0	0	0	0
VAT contingency	463		463				
DDA priorities (11/12)	11		11				
6 Bed Recovery - HGT	2		2				
CDS Bathrooms	10		10				
Fire Improvements	541		541				
6 automatic endoscopic reprocessors in QDU	70		70				
Operational Capital 2013/14 & prior	634	0	634	0	0	0	0
Procedural Document Framework Review	24		24				
Dermatology treatment rooms at SBCH	28		28				
Decontamination STM	5		5				
Upgrade of Chemocare	26		26				
Installation of ventilation and electronic doors QDU	(8)		(8)				
Radiology Queens building Level 2 & 3 refurbishment	4		4				
Operational Capital 2014/2015	79	0	79	0	0	0	0
Digital viewing of archived information	(189)		(189)				
Pneumatic tube system	(7)		(7)				
Automated drug storage cabinets	164		164				
Refurbishment of patient changing area	(15)		(15)				
Wayfinding Phase 2	96		96				
Refurbishment A214	(53)		(53)				
Replacement cardiology reporting	250		250				
Redevelopment of HDU	(148)		(148)				
Site Village	102		102				
WC Door heater	(7)		(7)				
Operational Capital 2015/16	193	0	193	0	0	0	0
Bid 241 Replace E-Rostering	118		118				
Bid 254 Paediatric Chemotherapy System	82		82				
Bid 261 Support Bluespier (Theatres)	47		47				
Bid 208 Drainage Replacement	269		269				
Bid 161 BRHC ED Resuscitation Room	579		579				
Bid 147 Radiology Admin Refurbishment	70		70				
Bid 257 Patient Feedback System	72		72				
Bid 129 St Michael's Pharmacy Refit	(12)		(12)				
Bid 233 Managed Inventory System	335		335				
(New) Heygroves Trauma Table	(50)		(50)				
(New) Hd Stacks Smh	(124)		(124)				
(New) Replacement Waveguide for Linac	(107)		(107)				
(New) Ultrasound Probe for Sbch	(7)	048	(7)				

Job description	2016/17 Slippage £000's	2017/18 Allocation £000's	2017/18 Total £000's	2018/19 £000's	2019/20 £000's	2020/21 £000's	2021/22 £000's
(New) Xvi Gnerator for Linac D	(27)		(27)				
(New) Specialist Spinal Injury Bed	(35)		(35)				
(New) ENT Operating Microscope	(64)		(64)				
(New) Endosocopy replacement	(63)		(63)				
Operational Capital - Contingency	1,389		1,389				
Operational Capital 2016/17	2,472		2,472	0	0	0	0
Contingency		500	500	500	500	500	500
Annual allocation		3,500	3,500	3,500	3,500	3,620	3,620
Operational Capital - 2017/18 onwards		4,000	4,000	4,000	4,000	4,120	4,120
Cook / Freeze	46		46				
Sterile Services	896		896				
Dental Capital	192	450	642	450	450	450	450
Divisional Capital in year allocation			0	1,000	1,000	1,000	1,000
PLACE	114	200	314				
Surgery Head & Neck	137	288	425				
Women's & Children	62	232	294				
Medicine	25	57	82				
Specialised Services	(3)	80	77				
Diagnostic & Therapies	9	93	102				
Trust Services	26	50	76				
Bed replacement			0				
Divisional Capital	370	1,000	1,370	1,000	1,000	1,000	1,000
Area 61 - Gym	21		21				
Donated Operational Capital	21	0	21	0	0	0	0
Funds for allocation	341		341				
Spend to Save	341	0	341	0	0	0	0
TOTAL	5,755	5,450	11,205	5,450	5,450	5,570	5,570

Capital Prioritisation Process 2017/18
Major Medical
VERSION 10 08.03.17

ID	Division	Title of Proposal	£	Adjustments / 10% buying gain	Revenue	R or N	Comments	Technical	Quality	Risk	Weighted Score
Budget Allocation											
Budget Allocation 2017/18 (Major Medical)			3,000,000								
Less: Contingency			-500,000								
Add: LINAC Ringfenced			2,580,000								
Add: 2016/17 slippage re LINAC			1,667,000								
Net Budget Allocation			6,747,000								
Pre-commitments (advised by TCG)											
ID	Division	Title of Proposal	£		Revenue	R or N	Comments	Technical	Quality	Risk	Weighted Score
295	Diagnostics and Therapies	Radiotherapy Treatment Planning System	400,000	400,000	28,800	Replacement	£603K pre-committed in 2017/18. HA email dated 20.01.17 confirms 2017/18 cost inc. VAT, further confirmed by KL and signed off on 9.2.17	75	84	80	239
315	Surgery, Head and Neck	Additional endoscopes	300,000	270,000	6,000	New	TCG Recommends this a a pre-commitment, despite scoring, due to the benefit of investment signed off by SLT business case.	60	78	80	218
301	Diagnostics and Therapies	Yr 3 of Trust-wide External Defibrillator replacement programme	81,000	72,900	-	Replacement	DD/CC meeting 02.03.17 confirmed this can be pre-committed	70	42	20	132
Subtotal			781,000	742,900	34,800						
Remaining Budget			5,966,000	6,004,100							
Schemes to be Prioritised											
355	Surgery, Head and Neck	TEG (thrombelastograph) machines x 4	110,000	99,000	13,200	Replacement	Agreed at TCG and DD/CC meeting to prioritise despite the score on the basis of the high current risk	70	58	100	228
167	Specialised Services	Linac D replacement including bunker fit out	2,822,684	2,927,933	10,000	Replacement	This includes £105k to keep LINAC F running - does not require any additional non-recurrent revenue email 01/01/17 KL	90	92	100	282
215	Diagnostics and Therapies	Replacement of amino acids analyser	80,000	72,000	-	Replacement	TCG agreed that the business critical score justifies 100 for tech resilience	100	85	80	265
132	Diagnostics and Therapies	Replacement of DVT u/s machine in Suite A (075549)	168,000	151,200	-	Replacement		90	70	100	260
136	Diagnostics and Therapies	Replacement Gamma camera with SPECT CT scanner	860,000	245,000	44,153	Replacement	17 years old and obsolete TCG - This bid can be straddle into 18/19. Costs reflect 17/18 cost of works. Pre-commitment of £615,000 required in 18/19 for cost of scanner.	90	67	100	257
172	Diagnostics and Therapies	Replacement of the General X-Ray room in BHOC	470,000	423,000	18,000	Replacement	TCG - Costs may be less depending on costs of works which won't be known until surveys BHOC supportive	90	67	100	257
135	Diagnostics and Therapies	MRI compatible anaesthetic machine, with monitor and screen	108,000	97,200	7,000	Replacement	TCG agreed this should be combined with bid 324 - (detail in bid 324 for monitor - scores associated with 135 to be used as agreed at TCG)	90	64	100	254
316	Surgery, Head and Neck	A525 Endoscopy Stack	89,000	80,100		Replacement	This has been rescored following agreement at DD/CC group that this is a priority for the division - risk re-evaluated	75	75	100	250
311	Diagnostics and Therapies	Replacement of Pharmacy Production Isolator A0680	35,000	31,500	-	Replacement	TCG agreed that the business critical score justifies 100 for tech resilience	90	79	80	249
139	Medicine	Dermatology Light treatment machine	72,000	64,800		Replacement	TCG agreed that the business critical score justifies 100 for tech resilience	100	67	80	247
342	Specialised Services	CICU EVITA XL Ventilator Replacement	126,863	114,176	275	Replacement	ICU and CICU have identified 5x ventilators required	90	75	80	245
300	Diagnostics and Therapies	Trustwide Replacement of Patient Controlled Anaesthesia Syringe Pumps	325,000	292,500	-	Replacement		80	65	100	245
140	Diagnostics and Therapies	BDH replacement dental x-ray equipment in Right Hand side room	284,400	255,960	-	Replacement		85	59	100	244
335	Women's and Children's Services	Replacement CTG Machines	60,000	54,000		Replacement		80	82	80	242
328	Specialised Services	BHI Cath Lab Haemodynamic System Replacement	160,000	144,000		Replacement		80	80	80	240

Capital Prioritisation Process 2017/18
Major Medical
VERSION 10 08.03.17

ID	Division	Title of Proposal	£	Adjustments / 10% buying gain	Revenue	R or N	Comments	Technical	Quality	Risk	Weighted Score
339	Women's and Children's Services	Paediatric Endoscope replacement	180,000	162,000	10,000	Replacement	This has been rescored following agreement at DD/CC group that this is a priority for the division - business critical score of 5 has been justified	95	65	80	240
330	Women's and Children's Services	Paediatric anaesthetic machines	145,000	130,500	6,000	Replacement	Bid 364 lower in priority, but could be taken together (see Rhys Thomas briefing) - similar issue to the ventilators	85	74	80	239
357	Surgery, Head and Neck	KTP lasers x 2 (QDU and STMH)	120,000	108,000	12,000	Replacement	This has been rescored following agreement at DD/CC group that this is a priority for the division - risk re-evaluated	70	69	100	239
331	Women's and Children's Services	BRHC Scope processor	81,000	72,900	8,000	Replacement	This has been rescored following agreement at DD/CC group that this is a priority for the division - quality score increased to 78	90	68	80	238
345	Specialised Services	Replacement heart / lung machine	100,000	90,000		Replacement		80	78	80	238
296	Diagnostics and Therapies	Replacement Ultrasound machine for general adult service	100,000	90,000	-	Replacement		70	67	100	237
Subtotal			6,496,947	5,705,769	128,628						
Surplus/Deficit			-530,947	298,331							
Contingency			0								

Capital Prioritisation Process 2017/18

Operational Capital

VERSION 10 08.03.17

Note: IM&T tab removed at PM request and all IM&T schemes put forward for 2017/18 not funded by GDE schemes to be considered in prioritisation

ID	Division	Title of Proposal	Original Bid £	Adjusted/revised bid value £	Revenue £	Comments	Checklist?	Quality	Risk	Weighted total
Budget Allocation (Operational Capital)										
Budget Allocation 2017/18 (Operational Capital)			4,000,000							
Add: Transfer from Contingency			0							
Add:			0							
Less: Contingency			-500,000							
Net Budget Allocation			3,500,000							
Pre-commitments (advised by TCG)										
Subtotal			0		-					
Remaining Budget			3,500,000							
Contingency			0							
Schemes to be Prioritised following first review by TCG										
310	Diagnostics and Therapies	Replacement of Radiology Post processing software and Server	135,271	135,271			Yes	72	100	172
386	Trust Services	Mobile solution for digital dictation	194,575	90,240	-	The adjusted value represents reduced solution but includes 3 years annual maintenance costs at £9k per year. If this cannot be capitalised then capital comes down to £58k and revenue would be £9k per year.	Yes	87	80	167
326	Diagnostics and Therapies	Radiology Voice recognition Software	180,000	180,000	10,000	DD/CC meeting - list out all the "procurement risk" IM&T and send to PM	Yes	67	100	167
287	Trust Services	Funding requirements for the patient experience elements of the Trust's new Quality Strategy	68,000	68,000		Top up of existing 16/17 scheme	Yes	83	80	163
313	Diagnostics and Therapies	Pharmacy Production clean room changing facilities	473,000	473,000	-		Yes	78	80	158
246	Trust Services	Electronic Nursing Observation and Escalation System (E-Obs)	1,300,000	165,000	175,000	Adjusted figure represents GDE funded position - iPod devices not funded by GDE	Yes	57	100	157
289	Diagnostics and Therapies	Refurbishment of Audiology Sound Proof Suite Level C StMH	234,116	234,116	-		Yes	74	80	154
307	Diagnostics and Therapies	Relocation of Level 3 Radiology imaging equipment (turnkey works)	761,000	761,000		DD/CC Meeting - Leave in this order - this is a high priority for D&T. Revisit if Phase 5 changes things.	Yes	72	80	152
292	Diagnostics and Therapies	Replacement of Audiology Patient Management System for Cochlear Implant Service, Childrens Hearing Centre and Adult Audiology. This is a cross divisional bid	250,000	250,000	23,488		Yes	71	80	151
146	Diagnostics and Therapies	Radiology Ventilation – HTM Compliance	716,000	-		Estates team confirmed that non-compliant against HTM, however guidance and non-mandatory. Division has risk assessment in place. Will work through options in year with infection control for extended use of space and if cannot be resolved will be resubmitted in 17/18.	Yes	62	80	142
375	Surgery, Head and Neck	Reprocurement of BEH EPR System	400,000	400,000	65,860		Yes	61	80	141
306	Diagnostics and Therapies	Enabling and Turnkey works for installation of donated 3T MRI scanner L2 BRI	1,343,000	300,000	100,000	Adjusted value reflects SBCH option, or potential to do 2 at once (legacy being one) in 2018/19 (to be confirmed when total capital allocation known).	Yes	54	80	134
302	Diagnostics and Therapies	Replacement of Asset Plus	94,000	94,000	-	D&T Confirmed that if HTM compliance necessary for bid 146 they accept this bid going below the line	Yes	49	80	129
367	Specialised Services	BHOC Outpatient Treatment Room expansion and air conditioning	60,721	60,721	-		Yes	88	40	128
309	Diagnostics and Therapies	Radiation Dose monitoring software	194,000	194,000	44,500	D&T Confirmed that if HTM compliance necessary for bid 146 they accept this bid going below the line	Yes	47	80	127
Subtotal			6,403,682	3,405,347	418,848					
Surplus/Defecit			-2,903,682	94,653						

Appendix 15- Financial Duties and Financial Regime

Financial Duties

It is a condition of Authorisation as an NHS foundation trust that financial viability is maintained. The Trust shall at all times remain a going concern as defined by relevant accounting standards in force from time to time. The Trust formally considers the Trust's going concern status when approving the resource plan for the year.

To understand and monitor financial risk the Finance Committee and Trust Board receives monthly information on the Financial Services Risk Rating.

Financial Regime

1. Trusts earn most of their income from service agreements with Commissioners to provide health services. Additionally, in the case of Teaching Trusts such as University Hospitals Bristol NHS Foundation Trust, a significant amount of income is received for Service Increment for Teaching, Research and Development, Post Graduate Medical and Dental Education and Distinction Awards (other than locally provided Discretionary Points).
2. Service Agreement tariffs are based on full cost recovery including depreciation on assets and a 3.5% rate of return on the current value of net assets
3. Each Trust owns its assets (i.e. land, buildings and equipment). The value of the assets on set up is matched by an originating capital debt of public dividend capital [form of long term Government finance on which the Trust pays dividends to the Government]. Public dividend capital has no fixed remuneration or repayment obligations.
4. A Trust may finance capital investment through additional borrowing or additional Public Dividend Capital (where available).
5. Foundation Trusts have a general duty to exercise its function effectively, efficiently and economically.
6. Any net operating surplus may be used to finance capital expenditure, repay loans, or for investment. Temporary cash surpluses can be held in Government securities, the National Loans Fund, the Trust's current account with Citibank or other financial institution in accordance with the Trust's Treasury Management Policy.
7. Foundation Trusts are directed by Monitor to keep accounts in the form as laid down in the annual reporting guidance for NHS Foundation Trusts within the NHS Foundation Trust Financial Reporting Manual that is in force for the relevant financial year.
8. The Prompt Payment Code (PPC) was introduced by the Confederation of British Industry (CBI) and the Department for Business Innovation and Skills in December 2008 with the aim of improving UK payments practices. The PPC requires organisations to pay suppliers within the contracted terms and within a maximum of 60 days (defined as paying 95% of invoices within 60 days unless there are exceptional circumstances) and work towards adopting 30 days as a norm. Signatories to the code are expected to report their performance against these standards on an annual or bi-annual basis depending on their size.

Appendix 16 - Budget Management

Management Responsibility

The Chief Executive has overall responsibility for budgetary control and takes account of the advice of the Director of Finance. He is required to take such action as he considers appropriate to achieve the objectives specified under "Financial Duties".

Responsibility for managing budgets on a day-to-day basis rests with each budget holder. This is an individual responsibility of each budget manager and an overall responsibility of each Clinical Chair / Divisional Director. It is the responsibility of budget managers to contain spending within the set limits and to ensure that due economy is exercised in the use of resources.

Budgetary Control

Section 2 of the approved Standing Financial Instructions details the formal arrangements that exist for the preparation of budgets, delegation of responsibilities, and monitoring of performance against approved budgets. Further copies of the Standing Financial Instructions are available from the Director of Finance and updates are issued via the Divisional Directors and the Trust Intranet. The Trust Scheme of Delegation is shown in Appendix 20.

Director of Finance

The Director of Finance has responsibility for advising the Chief Executive, the Board and the Finance Committee, during the course of the year, on the progress of income and expenditure against plan and of the financial effect on the Trust of internal and external changes in policy, pay settlements and other events and trends.

The Director of Finance prepares each month for distribution to budget managers a statement comparing income and expenditure to the appropriate proportionate part of the approved budget. A summary of these statements, a report on the major variances identified from the report and schedules showing the position on Income from Service Agreements are presented to the Finance Committee and Trust Board monthly. Schedules showing balances on the Statement of Position, Debtors, Creditors, Cashflow and Capital are also presented monthly to the Finance Committee and Trust Board.

Financial Managers

Each Division has a Financial Manager who is a senior finance staff member. They have a responsibility to provide financial management advice to Divisions covering both income and expenditure variances. This includes establishing principles for the compilation of annual budgets, cost and price data for contracting, regularly advising on budgetary performance and service agreements, ensuring the proper appraisal of all proposals for service change and encouraging the search for efficiencies, savings and income generation initiatives.

Guidance for Managers and Budget Holders

Guidance is available to managers and budget holders with regard to budget setting and budgetary control (including interpreting monthly financial statements). These guides are available on Finweb, the Finance department's intranet site for non-finance staff.

Training for Budget Holders and Managers

The Finance Department runs monthly financial training sessions for non-financial managers to provide the core information and skills required for budget management. .

Material is available on FinWeb to support the training and in exception it can be worked through independently of attending a training session to assist in achieving 100% of budget managers being trained.

A programme of intermediate and advanced training sessions is to begin later in 2015 as part of the business skills training being developed within the Trust's leadership and development programme.

Please contact the Finance Department for further details.

FinWeb

FinWeb is available on the intranet to provide non-finance staff with one place to obtain a wide range of financial information and support. It aims to be a reference point for processes and procedures and a training tool to improve manager's confidence in understanding financial issues.

Appendix 17 – Financial Controls

Guide for Budget Managers – Controlling and Managing Budgets

Introduction

The Trust Board has delegated the responsibility for managing budgets, through the Chief Executive, to designated budget managers. The Trust's Standing Financial Instructions and Scheme of Delegation include information on the requirements for all managers to follow.

Budget Holder Responsibilities

The main responsibility as a budget holder is to ensure that the agreed workload (activity) and quality of the service you provide are managed within the authorised delegated budget. All budget managers are also responsible for ensuring that:

- They check and validate all monthly budget statements for which they have delegated responsibility.
- They understand their financial responsibilities and maintain their competence by undergoing the required training to understand the financial information presented to them to fulfil these responsibilities.
- Their delegated budget is only used for the purpose for which it was provided.
- All expenditure is approved and authorised in advance of commitment in line with financial processes and procedures issued by the Director of Finance.

Further Guidance and Training

Regular budget training is provided by Management Accounts and Divisional Finance Managers. Contact Helen Mountford, Head of Management Accounts Tel: 0117 342 3668, for assistance. Online guides are currently available on the intranet.

'FinWeb' is the Finance Department's information and training resource on the Trust intranet. Its aim is to provide a single source of information and support on all things financial to staff working outside of the finance department. It provides specific information and support to budget managers as well as an understanding about how finance works, who does what, who to contact, what processes to follow and other useful information.

Pay Expenditure Controls Guidance

Introduction:

Pay expenditure occurs when employing somebody to undertake work on behalf of the Trust.

Pay expenditure can be categorised as:

- payment of substantive staff through the payroll system,
- payment of bank staff through the payroll system,
- payment of temporary staff via agency invoices,
- payment of staff provided by other organisations via their invoice,
- payment of self-employed individuals via invoice,
- payment of limited companies or personal services via invoice.

Requirements for Budget Managers

- All staff must ensure that they comply with the Trust's Standing Financial Instructions and Scheme of Delegation when employing staff. In particular section 7.3.2 states:

All Trust officers responsible for the engagement, re-engagement and regrading of employees, either on a permanent or temporary contract, or for hiring agency staff or contractors, or agreeing to changes in any aspect of remuneration must comply with the scheme of delegation and act in accordance with the processes designated by the Director of Workforce and Organisational Development. In particular such actions must be within the limit of their approved budget and funded establishment.

Substantive staff paid via the payroll system

All staff are paid in accordance with either the Agenda for Change terms and conditions or the Medical and Dental Contract, unless local terms and conditions are in place. Payment is only made by payroll after receipt of the appropriate, properly authorised form. Further information is available on the payroll and pensions menu option on FinWeb and on HRWeb.

The electronic e-form system allows managers to recruit, employ, change the conditions of staff and terminate their employment. All of these actions have an implication for pay expenditure therefore it is crucial that the forms are completed accurately and in time to effect the action required. In particular to ensure:

- new starters are paid immediately and correctly. This avoids the use of pay advances which are costly to administer and having to make future corrections that are detrimental to the employee. It ensures that the correct budget is charged within the correct timescale,
- all agreed changes to a person's pay and conditions, such as change in grade, hours, allowances or maternity leave start/return are notified to payroll to avoid overpayment which is an inappropriate use of Trust resources and costly to recover and to ensure that the correct costs are charged to the relevant budget,
- staff who terminate their employment stop being paid. Salary overpayments occur every month and cause the Trust considerable time and money to recover. When this is not possible, the debt has to be written off, wasting Trust valuable resources.

Additional payments to a person's basic contract are paid via timesheets or specific forms that must be properly controlled and authorised.

Requirements for Budget Managers

- Process all starter, leaver and change of conditions e-forms promptly and accurately,
- Ensure all payments over and above basic contracted salary are due, properly authorised and sent to payroll on time and in the appropriate form.

Bank Staff

The Trust operates an internal bank enabling nurses and other staff to undertake additional shifts to provide cover for vacancies or sickness. The Temporary Staffing Bureau (TSB) manage the process, identifying available staff and matching them to a shift requested. Once the shift has been worked the staff member either has a paper timesheet signed by an appropriate member of supervising staff on the ward or Rosterpro is used to authorise the shift has been worked. TSB matches the signed timesheet/authorisation to the approved shift on the roster which then verifies that a payment can be made to the individual.

Requirements for Budget Managers

- control the use of bank to ensure it is only used when necessary,
- clearly define the responsibility for authorising timesheets/Rosterpro for payment to ensure that the shift has been completed by the named individual,
- ensure that any staff given the authority to book shifts or authorise payments comply with the process controls and do not commit resource without budget manager agreement.

Agency Staff

The TSB is responsible for the filling of Nursing & Midwifery shifts with agency staff, this should only occur where they are unable to obtain appropriate staff through the bank and must be authorised by a Matron. The booking and authorisation process, as for bank staff requires the manager to inform TSB that there is a shift to be filled and sign off a timesheet for the member of staff at the end of the process. The agency will then send invoices to TSB with the signed timesheet, which they match to the booked shifts before authorising for payment.

The TSB are also responsible for booking and payment authorisation for medical agency staff. The process is as for nursing and midwifery with the lead doctor or manager for a service informing TSB of the need to fill vacant shifts, TSB will then book agency cover and verify payment based on signed timesheets.

Other agency staff are booked locally and payment authorised by the manager with delegated authority for the cost centre budget that the payment is to be made from.

Requirements for Budget Managers

- only use agency staff where there is no alternative, to avoid the premium costs associated,
- properly authorise all agency use in advance,
- follow procurement rules, only using agencies covered by framework agreements where possible,
- clearly define the responsibility for authorising timesheets to verify the work has been done,
- check invoices against timesheets to verify payment is due before authorising.

Invoices from organisations

Staff employed by UH Bristol but paid via the payroll of other organisations, such as the University of Bristol or other NHS Organisations will invoice for the cost of this work. The Trust is able to pay these invoices without running Her Majesty's Revenue and Customs (HMRC) checks as the Trust can take assurance that the correct deductions are being made for tax and national insurance by the employing organisation.

Key controls should be in place, namely an agreement covering:

- the time period the work will cover, including review periods,
- the number of hours to be worked and when and over what time period,
- the basis of charging e.g. per session, per hour,

- the rate of charge e.g. hourly rate, actual basic salary or including allowances such as clinical excellence awards, bandings etc.,
- payments due/cover provided if the member of staff is off sick or on annual leave.

Invoices should be marked for the attention of the manager of the service with a billing address of:

*University Hospitals Bristol NHS Foundation Trust, Finance Department,
PO Box 3214, Trust Headquarters, Marlborough Street, Bristol, BS1 9JR.*

Invoices received will be sent out electronically for authorisation, which must be done promptly. They must be authorised and coded or notification must be given as to why it can't be authorised and paid. This will either be due to a dispute because the invoice should never have been raised or a query because the invoice is not for the amount/service received. All disputes will be dealt with by accounts payable, managers are responsible for raising queries with suppliers and liaising with the accounts payable team regarding credit notes or payment. Authorisation should only be made once it has been checked that the invoice is for work that has been done at the agreed price.

Note that invoicing arrangements can be quarterly in arrears, so to ensure that the Trust is accounting for the expenditure due, an accrual must be made. It is important that managers ensure their management accountant is aware of any such invoicing arrangements so that it can be accounted for properly.

Requirements for Budget Managers

- establish clear agreements for work and remuneration,
- provide the organisation with the billing address and ensure authorising manager is within the invoice details,
- check and authorise, dispute or query invoices within 3 days of receipt, code and complete on the Invoice Authorisation System,
- discuss and resolve queries promptly with the other organisation,
- inform accounts payable of the outcome to allow payment or to request credit notes,
- ensure accruals are included in the monthly budget statements.

Payments of individuals via invoice:

In order to comply with HMRC and Department of Health requirements, all payments for services provided by individuals who are self-employed or who operate through a limited company or personal services, must be paid via the payroll unless the Trust can satisfy HMRC requirements to ensure that they are

self-employed and that national insurance contributions and income tax are being properly paid.

Before agreeing to contract with an individual to undertake work to be paid on invoice, the procedure called 'paying individuals' via invoice must be complied with. Invoices will not be passed for payment unless this has happened.

Trust staff engaging the services of individuals in this way must ensure that they comply with HR employment checks and ensure that there is an agreement on the work to be done, hours to be worked and payment to be made. Invoices received must follow the same billing and authorisation process as described above.

A well as complying with HMRC requirements, these arrangements must also comply with HM Treasury reporting and agency caps.

Requirements for Budget Managers

- comply with the Trust's Standing Financial instructions and 'paying individuals' process in engaging the person to undertake the work,
- establish clear agreements for work and remuneration,
- provide the individual with the billing address and ensure authorising manager is within the invoice details,
- check and authorise, dispute or query invoices within 3 days of receipt, code and return to accounts payable,
- discuss and resolve queries promptly with the individual,
- ensure accruals are included in the monthly budget statements,
- ensure compliance with HM Treasury reporting policy,
- ensure compliance with the agency cap requirement.

Pay Expenditure Review

With 60% of the Trust's costs being on incurred on salaries an important control measure for budget managers is to review costs assigned to their budgets on a regular basis.

Requirements for Budget Managers

- All budget managers responsible for a delegated pay budget must ensure that payments are only made when they are legitimate. This can be achieved by ensuring all of the processes above are adhered to and by carefully checking the transactions each month on their pay reports produced on ProFin. It is a mandatory requirement to do so.

- Budget managers must review their monthly budget statements carefully to check that:
 - all staff listed are currently working in their department,
 - the contracted wte is correct,
 - any additional payments are properly due.

These checks will identify any overpayments quickly allowing action to be taken to stop further payments and for the amount to be recovered.

- Resolve any payments for an individual that is no longer working in a budget manager's area immediately, by either identifying that there should be no further payments or that the responsibility for these costs has moved to another manager's responsibility.

Non Pay Expenditure Controls Guidance

Managing non-pay budgets

Budget managers are responsible for understanding and controlling their non-pay budgets. The purchase of goods and services must conform to the procedures set out in the Standing Financial Instructions (in particular Sections 8 and 13) and Scheme of Delegation. Thus:

- Only authorised staff may requisition, authorise and receipt goods and services, Staff must observe the requirement for the separation of duties such that they may requisition / receipt or authorise / vet a transaction but cannot do both. (Further guidance on how to complete these processes is available from Divisional Finance Managers and from FinWeb,
- No purchase requisition may be split to circumvent spending limits,
- Managers must keep track of commitments made and ensure non pay costs are contained within the approved budget,
- Stock levels should be kept to a practical minimum; this reduces waste and helps with cash flow.

Purchase Ordering through EROS

The Trust's **E**lectronic **R**equisitioning and **O**rdering **S**ystem (EROS) should be used when making a requisition for goods and services. There are separate arrangements for Pharmacy and Estates Services. There are controls that exist within EROS regarding the ability to place and approve an order. Staff

responsible for placing orders on EROS must ensure that they comply with the processes and controls set out within the Trust's Standing Financial Instructions and supporting procedures (available on FinWeb).

When an order is placed it creates a contractual commitment for the Trust. The receipt on EROS is the authorisation for the Trust to pay the invoice that will be sent from the supplying organisation. Due care must be taken to ensure this is done promptly and accurately. The finance department will match the invoice received with the details on the receipt and make payment or dispute accordingly. Late receipting incurs administrative costs and potentially 'late payment' penalty costs. Inaccurate receipting may also result in the overpayment of suppliers and inappropriate use of Trust resources.

Requirements for Budget Managers

- Familiarise yourself with procedures and processes,
- Only consider any proposed additions to the EROS catalogues that are absolutely necessary and seek approval from your Divisional Director or other authorised senior manager for an item to be added, following the New Produce Request process,
- Requisitioning on EROS is controlled via branch codes and staff are authorised to either order, vet or receipt against specific branch codes to ensure that segregation of duties is maintained,
- Changes in authorisation responsibilities must be emailed immediately to the Trust wide EROS lead using the appropriate forms,
- Seek advice from Procurement if you feel you are not getting value for money,
- Do not authorise expenditure above your delegated limit, see Scheme of Delegation,
- Do not sign to authorise any expenditure which you have not personally committed,
- Do not allow anyone else to authorise expenditure on your budget unless you have specifically delegated responsibility,
- Do not incur expenditure on your budget for which you don't have an available budget,
- Do not attempt to charge expenditure to a budget for which you don't have delegated authority,
- Confirm receipt of goods, having checked quantity, specification as ordered etc., or services promptly on EROS (this also applies in cases of partial

delivery, over delivery and changes in specification as set in the EROS guidance note¹),

Non Purchase Orders

It is recognised that EROS is not suitable for procuring all goods and services. Specific exceptions have been identified and a Trust wide process has been established which must be complied with.

*University Hospitals Bristol NHS Foundation Trust, Finance Department,
PO Box 3214, Trust Headquarters, Marlborough Street, Bristol, BS1
9JR.*

Managers are required to ensure that all invoicing arrangements meet this requirement. Please contact the Accounts Payable department if you need help with this matter.

All invoices received into the Accounts Payable department, are registered and sent electronically to the appropriate manager for authorisation via the invoice authorisation system. The Trust's authorised signatory list controls who is authorised to charge expenditure to specific cost centres. The person authorising the invoice is responsible for ensuring that the Trust has received the goods and services that are being invoiced for and that the amount is as per an agreed pricing structure or as quoted in a contract or agreement. Invoices must be either authorised and coded or not authorised with a clear reason for disputing the invoice. The finance department holds an authorised signatory list.

Requirements for Budget Managers

- Familiarise yourself with procedures and processes in particular the non EROS procurement process invoice authorisation system and authorised signatory list.
- Only enter into a legally binding commitment for goods and services which are affordable, within your delegated budget and for the purpose for which the budget has been provided,
- Ensure you fully agree with the price charged and that the goods and services have been received before authorising payment,

- Check (quantity, specification etc.) and confirm receipt of goods or services promptly to the Accounts Payable department,
- Ensure all invoices are required to be sent directly to the Accounts Payable department at Trust Headquarters,
- Maintain the Trust's authorised signatory list by advising changes promptly using the process described on FinWeb.

Public Sector Payment Policy

The Trust is required to comply with the Better Payment Practice Code which is to pay all invoices within 60 days of the due date and ideally within 30 days. The Trust is required to monitor its performance against this target and publish the percentage of invoices that meet this criterion monthly to the Finance Committee and annually within its Annual Report.

Requirements for Budget Managers

- Ensure receipting of goods and authorisation of invoices is done regularly to allow the Trust to meet Better Payment Practice Code,
- Any disputed invoices must be notified to the Accounts Payable department immediately to ensure that the appropriate action can be taken.

Signing off monthly Budgetary Information

Profin is a purpose built in-house system to allow budget managers direct access to monthly financial management reports in detail and summary formats. Its purpose is:

- To enable budget managers to access information in a way that is convenient and timely,
- To support decision making by providing financial information in a consistent format,
- To provide a means of communication between budget holders and their management accountant,
- To allow the Trust to audit that reports are being checked by budget managers as required in the Standing Financial Instructions.

Budget holders are responsible for reviewing the reports and being satisfied that the reported position is accurate. Any inaccuracies must be reported promptly to management accounts for investigation and corrective action. Budget holders have a responsibility for understanding the reasons for any significant variances

from budget and should be able to explain them at all times. Assistance from the relevant management accountant is available to help budget managers understand variances from budget.

Budget managers will be informed via email each month that the latest set of financial reports is available on ProFin. Performance on the checking of ProFin statements is reported to Divisional Boards and is subject to review by Executive Directors and the Finance Committee.

Requirements for Budget Managers

- Review each month all budget and financial reports within 7 days of publication,
- Inform your management accountant of any queries you may have for review,
- Do make sure that only expenditure you have authorised is charged to your budget; check the list of authorised officers on the authorised signature list regularly.
- Seek advice from your Divisional Finance Manager and Management Accounting team in case of any doubts about your budget or expenditure charged to your cost centre,
- If you are concerned that you are projecting that your budget might be about to overspend, raise this as soon as possible with your manager and Divisional Financial Manager providing an explanation and reasons for your concern,
- Pass on any ideas you have for achieving better value for money to your Divisional Finance Manager.

Procurement Process

The Standing Financial Instructions (SFIs) state that a minimum of four competitive tenders, via the Procurement Department, shall be invited for any purchase of goods or services over £25,000 (excluding VAT). The SFIs delegate authority to proceed with the lowest priced competitive compliant tender to the lead Divisional Director, Director of Estates and Facilities, Director of Information Management Technology or Corporate Director. Where purchases exceed £5,000 but are less than £25,000 a minimum of three competitive quotations in writing shall be obtained. Budget managers have delegated authority to proceed with the lowest priced compliant quotation.

Ordering above £25,000 without competitive tendering will not be allowed but if the budget holder believes there is an exceptional case for doing so, that case must be submitted to the Director of Finance for consideration of approval as a Single Tender Action. When orders between £5,000 and £25,000 are not supported by competitive quotations, the case for proceeding must be submitted to the Divisional Director to decide whether to approve as a Single Quotation.

A copy of the Trust's Standard Operating Procedure (SOP) – Single Tender Action requests is available on FinWeb.

Requirements for Budget Managers

- Ensure compliance with the requirement, determined by the level of proposed expenditure, to seek at least the minimum number of quotations / tenders,
- Familiarise yourself with the SOP – Single Tender Action requests,
- Obtain advice from the Procurement Department and your Divisional Finance Manager on the evaluation of quotations and tenders.

Leasing

No arrangements shall be made to enter into a rental or leasing agreement for the hire or acquisition of plant, equipment or vehicles (unless part of a specifically approved Trust scheme) without the prior approval of the Director of Finance. The Director of Finance will not consider any proposal that has not been signed off by the Divisional Director with the advice of the Divisional Financial Manager.

Requirements for Budget Managers

- If you believe a leasing option may offer best value for money you must contact your Divisional Director and Divisional Finance Manager at the earliest opportunity for advice.

Appendix 18 - Budgetary Flexibility and Guidelines for Budget Managers

These provisions shall have effect as if incorporated in the Standing Financial Instructions of the Trust (Section 2 Business Planning, Budgets and Budgetary Control).

The term “budget holder” in this section refers both to those with an individual responsibility for particular budgets and to those with an overall budgetary responsibility e.g. at Divisional level.

When implementing any budget changes during the financial year, including any matters referred to below, Divisional Directors and their Managers shall take account of the advice of their Financial Manager and any other officer with a relevant professional interest.

1. Level of Service

Any proposal to reduce the level of services to patients must first be approved by the Chief Executive. Similarly, improvements to patient services should also be notified to the Chief Executive. Service improvements (e.g. new drugs) which have a cost implication can only be introduced if funding has been identified either from savings within the Division or from external sources e.g. Commissioners.

2. Inflation

The addition to each Divisional budget for pay awards during the financial year is allocated from the inflation provision in the month in which the award is paid. Funding has been allocated to Divisional budgets in respect of non pay inflation as described at paragraph 4.3 of the Director of Finance report.

3. Virements

3.1 Transfers between budgets or budget headings within a Division may be effected on the instruction of the Clinical Chair or Divisional Director.

3.2 Such transfers may include the utilisation during the financial year of non-recurring revenue funds for minor capital schemes within the minor capital schemes definition. In order to ensure that the Trust's overall income and expenditure and cash positions are safeguarded, Clinical Chairs / Divisional Directors and their Managers must give prior notice to the

Director of Finance of all proposed amendments to the approved annual revenue budgets.

3.3 Due to the variable structure of some service agreements for inpatient, outpatient and day case services, it is possible that the Trust could be committed to increases in expenditure or reductions in income during the year for reasons outside its direct control. For this reason, and in order to maintain overall control of the Trust's cash position, any increase in income or reduction in expenditure consequent upon workload changes in variable contracts cannot be used for other purposes without the prior agreement of the Chief Executive.

4. Savings

In addition to their general responsibility for economy and efficiency under paragraph 1.4 of Standing Financial Instructions, budget holders shall propose measures for savings as directed by the Trust Board.

5. Capital

Any proposals to amend the programme of capital schemes approved by the Trust for the year must be advised to the Trust's Capital Programme Steering Group and approved in accordance with the Trust's Scheme of Delegation.

6. Leasing

No arrangements shall be made to enter into a rental or leasing agreement for the hire or acquisition of plant, equipment or vehicles (unless part of a specifically approved Trust scheme) without the prior approval of the Director of Finance.

7. Consultation with the Director of Finance/Financial Managers

All proposals having additional financial implications must be advised in advance by the Clinical Chair or Divisional Director to the appropriate Financial Manager prior to submission to the Chief Executive.

9. Monitoring and Review

Monitoring and review will take place through the following mechanisms:-

- Quarterly Divisional Reviews with Executive Directors

- Monthly review meetings between the Director of Finance and Chief Operating Officer and the Division. The Clinical Chair, Divisional Director and Divisional Financial Manager are expected to attend.

Appendix 19 – Non Current Assets and Capital Charging

The NHS White Paper “Working for Patients”, published in 1989, introduced the concept that managers should be encouraged to make the most efficient use of their physical resources by recognising that the continuing use of those resources has a cost. This concept forms the basis of the Capital Charges Scheme.

1. Definition of an Asset for Capital Charging Purposes

An asset is defined as one which has a useful life in excess of 1 year and a value of at least £5,000.

Items of property, plant and equipment are depreciated over their remaining useful economic lives in a manner consistent with the consumption of economic or service delivery benefits. Freehold land is considered to have an infinite life and is not depreciated.

Buildings, installations and fittings are depreciated on their current value over the estimated remaining useful life of the asset as assessed by the NHS Foundation Trust’s professional valuers. Leaseholds are depreciated over the primary lease term. Other items of property, plant and equipment are depreciated on a straight line basis over their estimated remaining useful lives, as assessed by the Trust

Asset Type	Minimum Life	Maximum Life
Buildings excluding dwellings	2 years	48 years
Dwellings	20 years	28 years
Plant and machinery	1 year	10 years
Transport equipment	1 year	7 years
Information technology	1 year	8 years
Furniture and fittings	2 years	8 years

2. Valuation of Assets

2.1 Land and Buildings

Land and buildings are subject to a full revaluation every 5 years by the District Valuer. This valuation assumes that the property will continue to provide NHS services for the foreseeable future. A full revaluation on the Modern Equivalent Asset basis took place in March 2014 for use in closing the Trust’s 2013/14 Annual Accounts. A ‘desk-top’ review in conjunction with the District Valuer has informed the valuation of assets

held on the register for inclusion in the Accounts of the Trust for year ending 31st March 2017.

2.2 Other Assets

Like land and buildings, all other assets are valued at current cost. This will initially be the purchase price, or the cost of construction.

3. Capital Charges

Capital Charges are incurred on all assets which are owned by the Trust. They comprise two elements - Depreciation and a Trust Debt Remuneration or Dividend.

3.1 Depreciation

This can be defined as 'the measure of the wearing out, consumption or other reduction in the useful economic life of an asset, whether arising from use, passage of time, or obsolescence through technological or market changes.'

The calculation of depreciation is dependent on the asset type (either "Buildings" or "All Other" assets) and, whilst both employ the "straight-line" method, the difference is described as follows:

Buildings

Depreciation Charge = Opening value divided by remaining life
Closing value = Opening values less depreciation for the period.

All other

Depreciation Charge = Ongoing replacement cost divided by standard life
Written down values of the asset = Replacement cost less closing accumulated depreciation

3.2 Trust Debt Remuneration Dividend

A key financial requirement set by the Secretary of State is the attainment of a rate of return of 3.5% on the value of average net relevant assets. This is achieved by including interest charges on all fixed assets owned by the Trust in price tariffs. The interest charge is

based on the forecast average written down value of assets employed during the year and is calculated in the same way for both types of asset. The income received in respect of this interest charge is paid to the Department of Health as a Trust Debt Remuneration Dividend.

4. Forecast Capital Charges for 2017/18

	£'000
Depreciation	22,764
Trust Debt Remuneration Dividend	9,247
Total	<u>32,011</u>

UNIVERSITY HOSPITALS BRISTOL NHS FOUNDATION TRUST - SCHEME OF DELEGATION

DELEGATED MATTER	AUTHORITY DELEGATED TO	REFERENCE DOCUMENT	
Where the title 'Executive' is used it is deemed to include their nominated deputy where they have been duly authorised by them to represent them			
1. OVERALL RESPONSIBILITIES AND DELEGATION			
1a	Financial framework, policies and internal financial control systems. Maintain and update Trust's financial procedures.	Director of Finance	SFIs section 1.2.4
1b	Requirement for all staff to be notified of and understand these instructions	Chief Executive, delegated to all managers	SFIs section 1.2.4
	Complying with the Trust's Standing Financial Instructions, Scheme of Delegation and financial procedures	All staff under contract to the Trust	SFIs section 1.2.5
2. PLANNING AND BUDGETS AND BUDGETARY CONTROL			
2a	Strategic and annual business plans	Chief Executive	SFIs section 2.2.1
	Annual (and longer term) financial plan and budget	Director of Finance	SFIs section 2.2.3
	Divisional/Corporate Service operational plans and budgets	Clinical Chairs/Divisional Directors/Corporate Service Director	SFIs section 2.2.5
3. BUDGET MANAGEMENT			
3a	Budget Management Responsibility		SFIs sections 2.3
	i. at individual cost centre level	Budget Manager or nominated deputy	
	ii. at departmental level	Departmental Manager or nominated deputy	
	iii. at divisional level	Clinical Chair / members of the Divisional Board as authorised by the Clinical Chair.	
	iv. at corporate service level	Director of Facilities and Estates or delegated deputy Director of Information Management Technology or delegated deputy Corporate Director or delegated deputy	
3b	Budget Virement/Transfer	Virements must be supported by appropriate paperwork and approved by the Senior Management Accountant	SFIs section 2.3
	i. Within a cost centre	Budget Manager and Department Manager	
	ii. Within a department/specialty between cost centres	Department Manager	
	iii. Between specialties/departments	Both department managers	
	iv. Between Divisions/Corporate Services below £5k	Both department managers	
	v. Between Divisions/Corporate Services above £5k	Divisional Director / Director of Facilities and Estates / Director of Information Management Technology / Corporate Director by joint agreement	

UNIVERSITY HOSPITALS BRISTOL NHS FOUNDATION TRUST - SCHEME OF DELEGATION

DELEGATED MATTER	AUTHORITY DELEGATED TO	REFERENCE DOCUMENT	
vi. To and from Trust reserves	Director of Finance or nominated deputy		
4. ANNUAL ACCOUNTS AND REPORTS			
4a	Preparation of annual accounts and associated financial returns for Board approval	Director of Finance	SFIs section 4.2.1 - 2
4b	Preparation of Annual Report for Board approval	Trust Secretary	SFIs section 4.2.5
4c	Preparation of Quality Report for Board approval	Director of Nursing	SFIs section 4.2.6
5. SERVICE AGREEMENTS FOR THE PROVISION OF HEALTHCARE SERVICES			
5a	Agreeing and signing NHS contracts for the provisions of healthcare services to NHS commissioners, other NHS providers or private organisations	Chief Executive, Deputy Chief Executive or Director of Finance	SFIs section 3.2.7
5b	Agreeing changes and developments within existing contracts for healthcare services	Chief Executive, Deputy Chief Executive or Chief operating Officer with Director of Finance agreement	SFIs section 3.2.8
5c	Service agreement monitoring and reporting	Director of Finance	SFIs section 3.3.2
5d	Service agreement operational management	Clinical Chairs	SFIs section 3.3.5
6. BANKING AND CASH MANAGEMENT			
6a	Opening, operating and controlling all bank accounts referencing the Trust's name of Trust address.	Director of Finance	SFIs section 5.3.2
6b	Day to day operational management of the Trust's bank accounts	Deputy Director of Finance	SFIs section 5.3.6
6c	Determining when to subject commercial banking services to competitive tendering. Organising and evaluating the tender process.	Director of Finance	SFIs section 5.3.9
6d	Approval of bank signatories	Chief Executive or Director of Finance or nominated Senior Finance Manager	
6e	Approval of direct debit or standing order payment arrangements	Director of Finance	SFIs section 5.3.12
6f	Operation of Trust credit/purchasing cards	Director of Finance	SFIs section 5.3.13
6g	Investment of temporary cash surpluses	Director of Finance	SFIs section 5.5
7. EXTERNAL BORROWING AND PDC			
7a	Approval of short term borrowing	Finance Committee	SFIs section 6.2.4
7b	Approval of long term borrowing	Trust Board	SFIs section 6.2.7

UNIVERSITY HOSPITALS BRISTOL NHS FOUNDATION TRUST - SCHEME OF DELEGATION

DELEGATED MATTER		AUTHORITY DELEGATED TO	REFERENCE DOCUMENT
7c	Application for borrowing	Director of Finance	SFIs sections 6.2.4 and 6.2.8
8. WORKFORCE AND PAYROLL			
8a	Remuneration and terms of service for Directors	Remuneration Committee	SFIs section 7.2.1
8b	Remuneration and allowances of Chair and Non-Executive Directors	Council of Governors	SFIs section 7.2.4
8c	Approval of implementation of national pay directives and local variations	Director of Workforce and Organisational Development and Director of Finance	SFIs section 7.3.1
8d	Approval of non-payroll rewards to staff	Director of Workforce and Organisational Development and Director of Finance	SFIs section 7.3.4
8e	Appointment of permanent staff (subject to any vacancy control process in place) or extension of fixed term contract		
	i. to funded established post	Budget holder or nominated deputy and divisional finance manager and HR advisor	
	ii. to post not within formal establishment	Divisional Director or nominated deputy and divisional finance manager and HR advisor	
8f	Granting of additional increments to staff outside of national terms and conditions	HR Business Partner	
8g	Banding of new posts or re-banding of existing posts	Divisional/Corporate Director with Trust review panel scrutiny	
8h	Authorisation and notification to payroll of all starters, leavers and changes of conditions for staff	Budget holder or nominated deputy	SFIs section 7.4.1 - 4
8i	Authorisation of all timesheets, overtime, unsocial, oncall, bank shifts and any other approved form to vary pay	Budget holder or nominated deputy	SFIs section 7.5.3
8j	Authorisation and notification to payroll of all absences from work including sickness, special leave, maternity leave, paternity leave, time off in lieu,	Line manager in accordance with agreed policies and processes	SFIs section 7.5.3
8k	Authorisation of medical staff leave of absence	Clinical Chair/Medical Director	SFIs section 7.5.3
8l	Approve annual leave applications and carry forwards to next year		
	i. within national or local Trust approved limits	Line manager	SFIs section 7.5.3
	ii. outside of the limits above	Divisional/Corporate/Executive Director	SFIs section 7.5.3
8m	Approve staff departure		
	i. under compromise agreement	Director of Workforce and Organisational Development and the Director of Finance	SFIs section 15.5.7

UNIVERSITY HOSPITALS BRISTOL NHS FOUNDATION TRUST - SCHEME OF DELEGATION

DELEGATED MATTER	AUTHORITY DELEGATED TO	REFERENCE DOCUMENT	
	ii. under redundancy scheme	Divisional/Corporate/Executive Director and Director of Finance	
8n	Early retirements in furtherance of efficiency or on ill health grounds.	Director of Workforce and Organisational Development and the Director of Finance	
8p	Authorise benefits in kind	In accordance with Trust policies:	
	i. new or changes to authorised car users	Budget Manager or nominated deputy	
	ii. mobile phones/land lines	Divisional/Corporate/Executive Director	
8q	Authorisation of travel and subsistence claims	Line Manager	SFIs section 7.7.1
8r	Authorisation of relocation expenses	Director of Finance	SFIs section 7.7.1
8s	Engaging staff to undertake work outside of the payroll (subject to contracting/procurement rules):		
	i. for consultancy work (excluding strategic capital projects)	Below £25k gross commitment – Divisional/Corporate Director Above £25k gross commitment – Chief Operating Officer or Corporate Executive Director Over £500k gross commitment – Chief Executive	SFIs section
	ii. to fill a defined post using self-employed, limited company or umbrella professional services agency	For posts on the Trust Board, Divisional Board or those with significant financial responsibility – Chief Executive Other posts over £20 per day and/or over 6 months - Director of Workforce and Organisational Development Other posts below £220 per day and less than 6 months – HR Business Partner	SFIs section 7.6.2 - 3
	iii. using agency or locum staff		
9 CONTRACTING TO PROVIDE GOODS AND SERVICES EXCLUDING SERVICE AGREEMENTS FOR HEALTHCARE SERVICES (SEE SECTION 5)			
9a	Setting of fees and charges		SFIs Section 10.2.6
	i. Private Patients	Director of Finance or nominated deputy	SFIs Section 10.2.7
	ii. Overseas Visitors	Director of Finance or nominated deputy	SFIs Section
	iii. Property rental (excluding residences)	Director of Estates and Facilities	SFIs Section
	iv. Residences	Director of Estates and Facilities	SFIs Section
	v. Trading services	Divisional/Corporate Director or nominated deputy	SFIs Section
	vi. Other income generation	Divisional/Corporate Director or nominated deputy	SFIs Section

UNIVERSITY HOSPITALS BRISTOL NHS FOUNDATION TRUST - SCHEME OF DELEGATION

DELEGATED MATTER		AUTHORITY DELEGATED TO	REFERENCE DOCUMENT
9b	Agreeing/signing agreement/contract	All require Divisional Finance Manager agreement	SFIs Section 10.2.5
	i. Hosting arrangements	Director of Finance or nominated deputy	
	ii. Research and other grant applications	Director of Finance or nominated deputy	
	iii. Staff secondments	Service Manager	
	iv. Leases	Director of Finance or nominated deputy	
	v. Property rentals (excluding residences)	Below £5k per annum, Service Manager Above £5k and below £100k per annum, Director of Estates and Facilities or nominated deputy Over £100k per annum, Director of Finance or nominated deputy	
	vi. Residences	Residences Manager	
	vii. Peripheral clinics and provider to provider arrangements	Below £25k per annum, Service Manager Above £25k and below £250k per annum, Divisional/Corporate Director or nominated deputy Over £250k per annum, Director of Finance or nominated deputy	
	viii. Trading Services	Below £25k per annum, Service Manager Above £25k and below £250k per annum, Divisional/Corporate Director or nominated deputy Over £250k per annum, Director of Finance or nominated deputy	
	ix. Other income generation	Below £25k per annum, Service Manager Above £25k and below £250k per annum, Divisional/Corporate Director or nominated deputy Over £250k per annum, Director of Finance or nominated deputy	
<p>10 PROCUREMENT OF GOODS AND SERVICES INCLUDING CAPITAL SCHEMES (financial limits exclude VAT and the whole order/contract should be considered) All capital schemes must have been approved as per section 17 before orders/tenders are made) Goods/services will only be available for ordering via EROS once matters referred to under 10a to 10d have been followed – therefore staff requisitioning via EROS need only comply with 10e and 10f</p>			
10a	Obtaining quotes/tendering for the provision of Goods and Services		
	i. Below £5k, best value to be demonstrated	Budget holder	SFI section 13.4.3
	ii. Between £5k and £25k, minimum three quotes to be obtained	Budget holder	SFI section 13.4.2
	iii. Over £25k and upto £1m, minimum three tenders to be obtained	Divisional/Corporate Director	SFI section 13.4.1
	iv. Over £1m, three tenders to be obtained	Trust Board	
10b	Single tender actions – best value to be demonstrated		SFI section 13.4.6
	i. Between £5k and £25k	Divisional/Corporate Director and the Director of Purchasing and Supply	
	ii. Between £25k and £100k	As above plus Director of Finance	
	iii. Over £100k	As above plus Chief Executive	
10c	Waiving of tendering and single tender action procedures	Chief Executive, reported to Audit Committee	SFI section 14.2.2

UNIVERSITY HOSPITALS BRISTOL NHS FOUNDATION TRUST - SCHEME OF DELEGATION

DELEGATED MATTER	AUTHORITY DELEGATED TO	REFERENCE DOCUMENT	
10d	Signing of contract evaluations/contracts/agreements to procure good/services on behalf of the Trust	Following procurement processes described in 10a to 10c above	SFI section 13.2.1
	i. Contract evaluations/contracts/agreements following tendering process above unless specifically referred to below:	Below £25k, service manager Above £25k and below £100k, Divisional Director/Director of Purchasing and Supply Over £100k, Chief Operating Officer/Director of Finance	
	ii. for purchase of healthcare	Below £100k, Divisional Director Over £100k, Chief Operating Officer	
	iii. for property leases	Director of Finance	
	iv. for leases – non property	Director of Finance	
	v. for outsourcing services	Below £100k, Divisional Director Over £100k, Chief Operating Officer and Director of Finance	
	vi. facilities contracts	Director of Estates and Facilities or nominated deputy	
	vii. estates maintenance contracts	Director of Estates and Facilities or nominated deputy	
	viii. capital estates based contracts	Director of Estates and Facilities or nominated deputy, following approval as per section 19	
10e	Requisitioning/ordering after procurement and contract/agreement is in place:	Authorised requisitioner, ensuring segregation of duties from procuring and receipting	
10f	Receipting	Authorised receptor, ensuring segregation of duties from procuring and ordering	
11 PAYMENT FOR GOODS AND SERVICES (FOLLOWING APPROPRIATE PROCUREMENT PROCESSES)			
11a	Authorisation of invoices for goods and services procured	(applies to all procurement methods, not just EROS)	SFIs section 8.4.1
	i. Where invoice price = order/quote	Budget holder or authorised signatory for the cost centre with regard to segregation of duties between ordering and approving in line with Trust procedures	
	ii. Where invoice price exceeds order/quote upto the lesser of 10% or £5,000	Budget holder	
	iii. Where invoice price exceeds order/quote over 10% or between £5,000 and £25,000	Divisional/Corporate Services Director	
	iv. Where invoice price exceeds order/quote over 10% or over £25,000	Director of Finance	
11b	Prepayments	Director of Finance or nominated deputy	SFIs section 8.5.1
11c	Receipting of goods and services procured via EROS	Budget holder or authorised receptor for the cost centre, with regard to segregation of duties between ordering and approving in line with Trust procedures.	SFIs section 8.4.1
11c	Maintaining the Trust's authorised signature list	Budget holder to review and advise Deputy Director of Finance to update	SFIs section 8.4.2
11d	Authorisation of expenditure reimbursement via petty cash in line with the Trust's policy.	Below £50 budget holder or nominated deputy Over £50, Divisional Manager	SFIs section 8.7, 9.3.3

UNIVERSITY HOSPITALS BRISTOL NHS FOUNDATION TRUST - SCHEME OF DELEGATION

DELEGATED MATTER		AUTHORITY DELEGATED TO	REFERENCE DOCUMENT
11e	Agreeing compromise arrangements with suppliers	Below £1k, Deputy Director of Finance Above £1k and below £25k, Director of Finance Above £25k, Finance Committee	SFIs section 8.8
12 STORES AND STOCKS			
12a	System of stock control, receipting, issues, returns and losses	Director of Finance	SFIs section 12.2.5
12b	Control of stores		
	i. Pharmaceutical	Director of Pharmacy	SFIs section 12.2.3
	ii. Fuel stores	Director of Estates and Facilities	SFIs section 12.2.4
	iii. All other stores	Relevant Divisional/Corporate Services Manager	SFIs section 12.2.2
12c	Condemning and disposal of goods (excluding fixed assets – see section x)	All losses must be reported to the Director of Finance in accordance with section 14	
	i. Pharmaceutical Items	Director of Pharmacy	SFIs section 12.2.3
	ii. X-ray films	Head of Radiology	SFIs section 12.2.4
	iii. Computer equipment	Director of Information Management and Technology	
	iv. All other goods with a current/estimate purchase price up to £1k	Relevant Divisional/Corporate Services Manager	SFIs section 12.2.2
	v. All other goods with a current/estimate purchase price between £1k and £25k	Divisional/Corporate Director or nominated deputy	
	vi. All other goods with a current/estimate purchase price over £25k	Director of Finance	
13 LOSSES WRITE OFFS AND SPECIAL PAYMENTS (to be reported to the Audit Committee on a quarterly basis)			
13a	Maintenance of losses and special payments register	Director of Finance	SFIs section 15.2.3
13b	Loss/damage due to theft, fraud, corruption or criminal activity	Chief Executive or Director of Finance	SFIs section 15.2.3
13c	Write off of bad debts, abandoned claims and fruitless payments	Below £1k – Deputy Director of Finance Above £1k and below £50k – Chief Executive Over £50k – Trust Board	SFIs section 15.4.1
13d	Ex-gratia payments to compensate for loss or damage to personal effects or for out of pocket expenses	Below £1k – Deputy Director of Finance Above £1k and below £50k – Chief Executive Over £50k – Trust Board	SFIs section 15.5.2
13e	Personal Injury Claims		SFIs section 15.5.3

UNIVERSITY HOSPITALS BRISTOL NHS FOUNDATION TRUST - SCHEME OF DELEGATION

DELEGATED MATTER		AUTHORITY DELEGATED TO	REFERENCE DOCUMENT
	<ul style="list-style-type: none"> • Up to £10,000 	Director of Workforce and Organisational Development or Chief Executive or Director of Finance – without legal advisor	
	<ul style="list-style-type: none"> • Over £10,000 	Director of Workforce and Organisational Development or Chief Executive or Director of Finance – in conjunction with NHS Litigation Authority	
13f	Public Liability Claims		SFIs section 15.5.4
	<ul style="list-style-type: none"> • Up to £3,000 	Divisional/Corporate Director or Chief Executive or Director of Finance – without legal advice	
	<ul style="list-style-type: none"> • Over £3,000 	Divisional/Corporate Director and Chief Executive or Director of Finance – in conjunction with NHS Litigation Authority	
13e	Compensation (no limit) payments made under legal obligation	Chief Executive and Director of Finance	
13f	Maladministration and distress payments where there was no financial loss by the claimant. <ul style="list-style-type: none"> • Remedy up to £1,000; • Remedy between the value of £1,001 and £50,000; • Remedy over the value of £50,000. 	Director of Finance or Deputy Director of Finance Chief Executive Trust Board	SFIs section 15.5.10
13g	Cancellation of NHS debts <ul style="list-style-type: none"> • Up to £5,000 • Over £5,000 	Deputy Director of Finance or Divisional Financial Manager Director of Finance or nominated deputy	
13h	Extra-contractual payments to contractors <ul style="list-style-type: none"> • Up to £25,000 • Between £25,000 and £100,000 • Over £100,000 	Director of Finance or Deputy Director of Finance Chief Executive Trust Board	SFIs section 15.5.11
14 CHARITABLE FUNDS/DONATIONS			
14a	Administration of Trust charitable funds	Above and Beyond	SFIs section 16.2.2
14b	Acceptance of donations of goods or cash from charitable bodies relating to capital defined expenditure	Trust's Capital programme Steering Group	SFIs section 16.2.6
15 AUDIT			
15a	Establishment of an internal audit function	Director of Finance	SFIs section 17.3.1
15b	Appointment of External Auditors	Council of Governors	SFIs section 17.5.2
15c	Implementation of agreed internal and external audit recommendations	Divisional/Corporate Directors	

UNIVERSITY HOSPITALS BRISTOL NHS FOUNDATION TRUST - SCHEME OF DELEGATION

DELEGATED MATTER		AUTHORITY DELEGATED TO	REFERENCE DOCUMENT
16 INFORMATION MANAGEMENT AND TECHNOLOGY			
16a	Security and accuracy of Trust computerised financial data	Director of Finance	SFIs section 18.2.1
16b	Implementation of new and amendments to existing financial IT systems and approval of any Trust systems with an impact on financial transactions	Director of Finance	SFIs section 18.2.3
16c	Compliance with Freedom of Information Act	Trust solicitor	SFIs section 18.3.1
16d	Implementation, upgrades or changes to general computer systems	Information Management and Technology Committee	SFIs section 18.3.2
17 CAPITAL INVESTMENT AND PRIVATE FINANCING			
17a	Approval of the Trust's Capital Investment Policy annually.	Trust Board	SFIs section 19.2.2
17b	Business case approval – high risk schemes		Capital Investment Policy
	i. >1% of Trust turnover (£5.87m)	Outline and Full business case to be approved by Trust Board and Council of Governors	
	ii. Between 0.25% and 1% of Trust turnover (between £1.47m and £5.87m)	Comprehensive business case to be approved by Trust Board and Council of Governors	
	iii. Less than 0.25% of Trust turnover (less than £1.47m)	Short form business case to be approved by Trust Board and Council of Governors	
17c	Business case approval – other schemes outside of high risk and less than 1% of trust turnover (£5.87m)		Capital Investment Policy
	i. > 0.5% of Trust turnover (between £2.94m and £5.87m)	Comprehensive business case to be approved by Finance Committee	
	ii. Between 0.25% and 0.5% of Trust turnover (between £1.47m and £2.94m)	Comprehensive business case to be approved by Senior Leadership Team	
	iii. Less than 0.25% of Trust turnover (less than £1.47m)	Short form business case to be approved by Capital Programme Steering Group	
17d	Approval of Trust's Medium Term Capital Programme	Trust Board	
17e	Approval of all finance and operating leases	Director of Finance	SFIs Section 19.3.3
17f	Private Finance Initiative	Trust Board	
18 CAPITAL EXPENDITURE – supported by section 10 re procurement			
18a	Approval of Trust's annual capital programme	Trust Board	
18b	Management of the Trust's annual capital programme	Capital Programme Steering Group	
18c	Approval of procurement based schemes within the annual capital programme	Director of Finance	

UNIVERSITY HOSPITALS BRISTOL NHS FOUNDATION TRUST - SCHEME OF DELEGATION

DELEGATED MATTER		AUTHORITY DELEGATED TO	REFERENCE DOCUMENT
18d	Approval of estates based schemes within the annual capital programme	Director of Finance	
18e	Variations to approved capital schemes		
	i. Upto £250k	Capital programme steering Group	
	ii. Between £250k and £500k,	Senior leadership Team	
	iii. Over £500k	Trust Board	
18f	Procurement of main contractors for estates based capital schemes		
	iv. Below £5k, best value to be demonstrated	Requisitioner	
	v. Between £5k and £25k, three quotes to be obtained	Estates Manager	
	vi. Over £25k and upto £1m, three tenders to be obtained	Director of Estates and Facilities	
	vii. Over £1m	Capital Programme Steering Group	
18g	Enabling works for capital schemes		
	Below £5k, best value to be demonstrated	Requisitioner	
	ii. Between £5k and £25k, three quotes to be obtained or medium term contractor can be used	Estates Manager	
	iii. Over £25k and upto £1m, three tenders to be obtained	Director of Estates and Facilities	
	iv. Over £1m	Capital Programme Steering Group	
18h	Feasibility fees given compliance with 10a and 10b	Director of Estates and Facilities	
19 TRUST ASSETS			
19a	Maintenance of a fixed asset register	Director of Finance	SFIs section 20.2.1
19b	Authority to dispose of (sell or transfer to another organisation or scrap) a fixed asset	Director of Finance	SFIs section 20.5
19c	Security of fixed assets and notification of loss or transfer to another department	Service Manager	SFIs section 20.3
20 RETENTION OF DOCUMENTS			
20a	Retention of records and documents	Relevant Divisional/Corporate Director	
21 RISK MANAGEMENT AND INSURANCE			
21a	Risk management arrangements	Chief Executive	SFIs section 22.2.1
21b	Insurance Policies		
	i. Arranging and ensuring adequate cover	Director of Finance	SFIs section 22.3

UNIVERSITY HOSPITALS BRISTOL NHS FOUNDATION TRUST - SCHEME OF DELEGATION

DELEGATED MATTER		AUTHORITY DELEGATED TO	REFERENCE DOCUMENT
	ii. Notifying Director of Finance of new or changed risks	All staff	SFIs section 22.3.2
22 GIFTS HOSPITALITY AND SPONSORSHIP			
22a	Maintaining a register of gifts, hospitality and sponsorship	Trust Secretary	SFIs section 23.2.3
22b	Acceptance of gifts		SFIs section 23.3
	i. Business articles less than £25 per gift	Receiving member of staff may accept with no requirement to register	SFIs section 23.3.1
	ii. Gifts over £25 but below £40 per gift or several small gifts of a value over £100 from same source over 12 month period	Receiving member of staff may accept with if declared and registered	SFIs section 23.3.2
	iii. Gifts over £40 per gift	Receiving member of staff should decline or seek Trust Secretary advice	SFIs section 23.3.3
22c	Acceptance of hospitality		SFIs section 23.4
	i. Modest hospitality if normal and reasonable in the circumstances	Receiving member of staff may accept but should refer to line manager or relevant Director if in doubt	SFIs section 23.4.1
	ii. Inappropriate hospitality offers	Member of staff should notify Trust Secretary.	SFIs section 23.4.2
22d	Sponsorship		SFIs section 23.5
	i. Commercial sponsorship for attendance at conference or course	Approval from line manager	SFIs section 23.5.1
	ii. Sponsorship of Trust events	Approval by Trust secretary, contractual agreement signed by Director of Finance	SFIs section 23.5.2
22e	Acceptance of preferential rates or benefits in kind for private transactions with companies with which there have been or could be dealings with on Trust business	Not permissible by any member of staff unless a concessionary agreement negotiated by the Trust or NHS on behalf of all staff.	SFIs section 23.5.5
23 Research and Development			
23a	Authorisation or research funding applications	Director of Finance or designated deputy for funding applications	
23b	Authorisation of commercial research contracts, site agreements, sub-contracts with participating organisations, contract variations and contract amendments.	Director of Research & Innovation or designated deputy	

UNIVERSITY HOSPITALS BRISTOL NHS FOUNDATION TRUST - SCHEME OF DELEGATION

DELEGATED MATTER	AUTHORITY DELEGATED TO	REFERENCE DOCUMENT
<p>23c The West of England Clinical Research Network (CRN:WoE) Decision to provide additional funding to an NHS partner of the CRN:WoE following a request for financial support;</p> <p>Of £50,000 or below</p> <p>In excess of £50,000</p>	<p>West of England Clinical Research Network Executive Group</p> <p>West of England Clinical Research Network Partnership Group</p>	
24 Other		
24a Reporting of incidents to the police	Chief Executive, Director of Finance, Chief Internal Auditor	SFIs Section 15.3.2 & 17.3.1c
<ul style="list-style-type: none"> ▪ general 	Appropriate departmental manager – need to inform Divisional Director or relevant Corporate Director as soon as possible. Also inform Local Security Management Specialist	
<ul style="list-style-type: none"> ▪ where a fraud is involved 	Director of Finance or Local Counter Fraud Specialist	Counter Fraud Policy
24b Compliance with Freedom of Information Act	Trust Secretary	Freedom of Information Policy – December 2009
24c Grievance procedure/appeals board procedures	Director of Workforce and Organisational Development	Disciplinary Policy Managing Performance Policy Grievance Policy
24d Dismissal	See Matrix	Disciplinary Policy and Procedure
24e Authorisation of new drugs or significant change of use of existing drugs	Medicines Advisory Group– see specific guidelines and terms of reference of this committee	
<ul style="list-style-type: none"> ▪ Request for new drugs require authorisation before purchase 	Senior Pharmacy Manager	
<ul style="list-style-type: none"> ▪ Orders placed to suppliers over £5,000 to be signed 	Director of Pharmacy or Pharmacy Purchasing Manager	
<ul style="list-style-type: none"> ▪ Pharmacy Payment Lists to be authorised ▪ Copy invoices over £10,000 and invoices from NHS bodies to be sent with the Payments Lists to Creditor Payments 	Director of Pharmacy or Pharmacy Purchasing Manager or Senior Pharmacy Clerical Officer	
<ul style="list-style-type: none"> ▪ Pricing agreements and quotations should be authorised 	Director of Pharmacy and Pharmacy Purchasing Manager	
<ul style="list-style-type: none"> ▪ Authorisation of coding slips for invoices and credits requirement payment to be carried out 	Senior Clerical Officer	
24g Patients' & Relatives' Complaints :		
<ul style="list-style-type: none"> ▪ Overall responsibility for ensuring that all complaints are dealt with effectively 	Chief Nurse	

UNIVERSITY HOSPITALS BRISTOL NHS FOUNDATION TRUST - SCHEME OF DELEGATION

DELEGATED MATTER	AUTHORITY DELEGATED TO	REFERENCE DOCUMENT
<ul style="list-style-type: none"> ▪ Responsibility for ensuring complaints relating to a division are investigated thoroughly 	Divisional Director and Head of Nursing / Midwifery	
<ul style="list-style-type: none"> ▪ Legal Complaints - Co-ordination of their management 	Trust Solicitor	
24h Relationship with the media	Head of Communications who reports to the Chief Executive	
24i Infection Control and Prevention <ul style="list-style-type: none"> • Corporate Policy • Divisional and Clinical Delivery 	Director of Infection Control and Prevention / Chief Nurse /Clinical Chairs	Standing Orders section 2.10
24j Governance and Assurance Systems Corporate Risk Register Divisional Risk Registers Quarterly review of Risk Registers Reports on the Risk Registers quarterly Maintenance of the Assurance Framework Quarterly review of Assurance Framework Exception Reports on the Assurance Framework (1/4ly)	Relevant Executive Directors Divisional Directors and Divisional Managers Risk Management Group Senior Leadership Team Trust Company Secretary Senior Leadership Team Audit Committee	SFIs Section 22
24k All proposed changes in bed allocation	Chief Operating Officer	
24l Review of Fire Precautions	Fire Safety Manager	Fire Safety Policy and Fire Standards Procedures and Guidelines
Review of all statutory compliance: legislation and Health and Safety requirements including control of substances hazardous to health regulations	Director of Estates and Facilities / Health and Safety Advisor	Control of Substances Hazardous to Health (COSHH) Policy
24m Review of compliance with environmental regulations for example those relating to clean air and waste disposal	Director of Estates and Facilities	Operational Policy for Handling Disposal of Waste – August 2005
24n Review of Trust's compliance with Data Protection Act	Director of Information Management and Technology	Health Records Policy
24o Review the Trust's compliance with the Access to Records Act	Director of Information Management and Technology	Health Records Policy
24p Allocation of sealing in accordance with standing orders	Trust Company Secretary on behalf of the Chief Executive	
24q The keeping of a Register of Sealing	Trust Company Secretary on behalf of the Chief Executive	Section 8 Standing Orders
24r Affixing the Seal	Chief Executive (or, should the Chief Executive not be available, another Executive Director not from the contract's originating department) and Director of Finance or Head of Finance	
24s Clinical Audit	Medical Director	

UNIVERSITY HOSPITALS BRISTOL NHS FOUNDATION TRUST - SCHEME OF DELEGATION

DELEGATED MATTER		AUTHORITY DELEGATED TO	REFERENCE DOCUMENT
24t	Human Rights Act Compliance	Trust Solicitor	
24u	Equality and Diversity Schemes	Director of Workforce and Organisational Development	
24v	Child Protection	Chief Nurse	Section 2.10 Standing Orders
25 In the case of a Major Incident			
25a	Commitment of resource in the event of a major incident	Executive Director on call	

Appendix 21 - Glossary of Terms

Best Practice Tariffs

Best Practice Tariffs reflect the costs of delivering treatments in line with NICE guidance for example – by undertaking cholecystectomies (gall bladder removal) as a day-case procedure or admitting stroke patients directly to a dedicated stroke unit. They financially incentivise the clinically appropriate model against other treatments for the same condition.

Budget Profile

The budget profile is the likely spending or activity pattern during the time period covered by the budget – for example, the number of patients attending accident and emergency departments will be subject to seasonal variations and so the resources planned to be spent will fluctuate accordingly.

Bristol, North Somerset and South Gloucestershire (BNSSG)

This is a group of Clinical Commissioning Groups, (Bristol, South Gloucestershire and North Somerset) which constitute the 'local economy' i.e. the organisations responsible for commissioning services for local residents.

Financial Sustainability Risk Rating

The Financial Sustainability Risk Rating (FSRR) is NHS Improvement's view of the level of financial risk a foundation trust faces to the ongoing delivery of key NHS services and its overall financial efficiency. The rating ranges from 1, the most serious risk, to 4, the lowest risk. A rating indicating serious risk does not necessarily represent a breach of the provider licence but reflects the degree of financial concern NHS Improvement have about a foundation trust. The financial metrics used to calculate the FSRR are:

- Liquidity;
- Capital service cover;
- Income and expenditure margin; and
- Income and expenditure margin variance from plan.

Depreciation

An accounting charge to represent the use, or wearing out, of assets. As a result the cost of an asset is spread over its useful life.

EBITDA

Earnings before interest, taxation, depreciation and amortisation.

Foundation Trust Annual Financial Reporting Manual

The key document, published annually by Monitor, setting out the framework for the FT's accounts. Now called the Annual Reporting Manual.

Higher Education Funding Council for England (HEFCE)

This is the body responsible for allocating funding for the Educational costs of Medical students to Universities.

Impairment

A decrease in the value of an asset.

International Financial Reporting Standards (IFRS)

The new accounting standards that the NHS has adopted from April 2009.

Market Forces Factor (MFF)

This is a payment supplied to all NHS bodies providing services under the national tariff to account for the geographical variations in the cost of providing healthcare in different parts of the country.

Methicillin Resistant Staphylococcus Aureus (MRSA)

This is the well know infection that can be acquired by patients either in hospital or before admission to hospital.

National Institute for Clinical Excellence (NICE)

The body created to review the introduction of new drugs and techniques in the NHS. When drugs and techniques are approved by NICE the NHS has to ensure implementation within three months of such approval.

NHS England

NHS England leads the NHS in England, sets the priorities and direction of the NHS and encourages and informs the national debate to improve health and care. NHS England shares out more than £100 billion in funds and holds provider organisations to account for spending this money effectively for patients and efficiently for the tax payer. NHS England also commissions health care services in England, for example, contracts for GPs, pharmacists, and dentists and local health services that are led by groups of GPs called Clinical Commissioning Groups (CCGs). CCGs plan and pay for local services such as hospitals and ambulance services.

NHS Litigation Authority (NHSLA) / Clinical Negligence Scheme for Trusts (CNST)

NHSLA is a special health authority that handles negligence claims and works to improve risk management practices in the NHS. It operates the CNST – a risk pooling scheme that covers all liability arising from medical negligence for employees while operating under their contract of employment with an NHS organisation. The scheme is also available to private providers.

NHS Improvement

NHS Improvement is responsible for overseeing foundation trusts and NHS trusts, as well as independent providers that provide NHS-funded care. NHS Improvement seeks to ensure that providers give patients consistently safe, high quality, compassionate care within local health systems that are financially sustainable. By holding providers to account and, where necessary, intervening, NHS Improvement intends to help the NHS to meet its short-term challenges and secure its future.

National Programme for Information Technology (NPfIT)

The term used to describe the overall National programme for the various Information Technology systems being implemented e.g. NCRS, PACs.

Non-Current Asset or Liability

An asset or liability the FT expects to hold for more than one year.

North Bristol NHS Trust (NBT)

UH Bristol partner NHS Trust covering the north of the city.

Payment by Results (PBR)

Introduced in 2003 was the system for reimbursing healthcare providers in England for the costs of providing treatment. Based on the linking of a present price to a defined measure of output or activity, it has been superseded by the national tariff.

Picture Archiving and Communication System (PACS)

The Radiology system that uses electronic images instead of film.

Private Finance Initiative (PFI)

This is a method to provide financial support between the public and private sectors.

Statement of Financial Position

Year-end statement prepared by all public and private sector organisations, which shows the net assets controlled by the organisation and how these have been funded. Historically it has also been known as the Balance Sheet.

Public Dividend Capital (PDC)

Taxpayers' equity or the taxpayers' stake in the FT, arising from the government's original investments in NHS trusts when they were first created.

Research and Innovation (R&I)

Funding provided to NHS Trusts in respect of Research and Development activities undertaken over and above the provision of clinical services.

Savings Programme or Cost Improvement Programme

These are savings that are required to be made by NHS Services i.e. they release cash to be used for other purposes – primarily investments. The 2.0% National savings requirement drives this process.

Service Increment for Teaching (SIFT)

The additional funding provided to NHS Trusts for the infrastructure costs of teaching Medical and Dental Students. The funding streams are described as Medical SIFT and Dental SIFT.

Standing Financial Instructions (SFI)

Provides details of the financial responsibilities policies and procedures to be adopted by the Trust.

Trust Debt Remuneration (TDR)

This is effectively the interest charge on Public Dividend Capital paid by NHS Trusts to the Department of Health.

Note: NHS Trusts include NHS Foundation Trusts