

**Month 2 Finance Report****Governing Body meeting****4 July 2019****E**

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| <b>Sponsor Director</b>   | Jackie Mills, Director of Finance   |
| <b>Purpose of Paper</b>   |   |
| <p>This report provides information on the financial position at Month 2 (May 2019), together with an assessment of the risks and existing mitigations available to deliver the CCG's control total of in year break even position (which also equates to a cumulative year end surplus of £18m).</p>   |   |
| <b>Key Issues</b>   |   |
| <p>Governing Body approved the financial plan for 2018/19 at its meeting on 1 March 2019. This report provides a summary of expenditure to date against the approved budgets, together with an assessment of forecast outturn and risks to the delivery of the control total agreed with NHS England.</p> <p>The overall year-to-date (YTD) position shows a surplus of £3.3m, which is in line with our planned YTD surplus of £3.0m. At this early point in the financial year, it is difficult to accurately forecast the year end position, given the numerous factors that will come into play and the limited data which is available to date. Whilst there remain a number of key risks and issues that need to be managed we are, however, forecasting delivery of our planned surplus.</p> |   |
| <b>Is your report for Approval / Consideration / Noting</b>   |   |
| <p><b>Consideration of the risk assessment and existing mitigations to manage the risks to deliver the CCG's year end control total of a £18.0m outlined in section 2.</b></p> <p><b>Approval of the budget movement noted in section 6.</b></p>  |   |
| <b>Recommendations / Action Required by Governing Body</b>  |   |
| <p>Governing Body is asked to consider the risks and mitigations to deliver the planned year end position and approve the budget movements detailed in Section 6.</p>   |   |
| <b>Governing Body Assurance Framework</b>   |   |
| <p><b><i>Which of the CCG's objectives does this paper support?</i></b><br/>Strategic Objective - To ensure there is a sustainable, affordable healthcare system in Sheffield. It supports management of the CCG's principal risks 3.1, 4.1, 4.2 and 4.3 in the Assurance Framework.</p>  |   |

|  |
|--|
| <b>Are there any Resource Implications (including Financial, Staffing etc)?</b>            |
| Not specifically   |
| <b>Have you carried out an Equality Impact Assessment and is it attached?</b>              |
| <i>Please attach if completed. Please explain if not, why not</i><br>Not applicable        |
| <b>Have you involved patients, carers and the public in the preparation of the report?</b> |
| Not applicable   |

# Month 2 Finance Report

## Governing Body meeting

4 July 2019

### 1. Executive Summary

| Key Duties   | Year to date             | Forecast                | Key Issues   |
|--|--------------------------|-------------------------|--|
| Deliver £18.0m Surplus (CCG's Control Total) against Commissioning Revenue Resource Limit (RRL) + RCA combined | (£3.3m)<br>Under Spend   | (£18.0m)<br>Under Spend | The surplus brought forward from 2018/19 was £18.0m. <b>For 2019/20 the CCG has been set an in-year breakeven control total by NHS England, i.e. we are required to maintain our brought forward cumulative surplus.</b> We are forecasting achievement of this surplus. |
| a) Achieve a surplus against the Programme Allocation  | (£2.9m)<br>Under Spend   | (£16.8m)<br>Under Spend | At this early stage of the financial year, there are a number of risks and challenges that need to be managed (see section 2). In particular, there are risks associated with full delivery of the QIPP plan (£15.2m).   |
| b) Remain within Running Cost Allowance (RCA) of £12.64m.  | (£0.4m)<br>Under Spend   | (£1.2m)<br>Under Spend  | At the plan stage, we agreed £1.0m of our surplus should come from the RCA. Additional savings have been identified and reported this month.   |
| Remain within the Cash Limit (i.e. Maximum draw down set by NHS England)                                       | £0.8m<br>closing balance | Breakeven               | The CCG's maximum draw down for 2019/20 notified in May was £902.2m. To remain within this limit, which requires the revenue position to be brought in on plan, cash payments will need to be managed to meet this target.   |

#### Key:

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

## 2. Summary of the reported position

The overall position is summarised in table 1 below.

| Table 1: Summary Position at 31 May 2019 | Annual Budget<br>£'000s | Year to Date<br>Variance<br>£'000s | Forecast<br>Variance<br>£'000s | Forecast<br>Variance<br>% |
|--|-------------------------|------------------------------------|--------------------------------|---------------------------|
| Acute Care                               | 443,082                 | 31                                 | (194)                          | 0%                        |
| Mental Health & Learning Disabilities    | 91,730                  | (60)                               | 68                             | 0%                        |
| Community                                | 87,397                  | (6)                                | (45)                           | 0%                        |
| Continuing Care                          | 60,096                  | 43                                 | 72                             | 0%                        |
| Primary Care                             | 191,995                 | (3)                                | 881                            | 0%                        |
| Collaborative                            | 835                     | (59)                               | 0                              | 0%                        |
| Other Programme                          | 7,813                   | (29)                               | (31)                           | 0%                        |
| Reserves including planned surplus       | 26,086                  | (2,838)                            | (17,566)                       | -67.4%                    |
| <b>Programme Costs</b>                   | <b>909,035</b>          | <b>(2,922)</b>                     | <b>(16,815)</b>                | <b>-1.9%</b>              |
| Running Costs                            | 12,643                  | (414)                              | (1,207)                        | -9.5%                     |
| <b>Year to date and Year end Surplus</b> | <b>921,678</b>          | <b>(3,336)</b>                     | <b>(18,021)</b>                | <b>-2.0%</b>              |

Figures are subject to rounding

We are reporting an overall year-to-date (YTD) surplus of £3.3m, which is in line with our planned YTD surplus of £3.0m. At this early stage in the financial year, it is difficult to accurately forecast the year end position, given the numerous factors that will come into play. Whilst there remain a number of key risks and issues that need to be managed we are currently forecasting delivery of our planned surplus.

Further detail of spend in different areas can be found at Appendix A (summary level) and a more detailed position by programme category is then provided in Appendix B. Appendix C provides a summary of the financial position for our main contracts with Sheffield providers (STHFT, SCFT and SHSCT). Appendix D historically reports on the activity and expenditure for STHFT, however it's too early in the year to provide any meaningful information. Therefore Appendix D at month 2 summarises the overall position for budgets within the scope of the BCF arrangement with Sheffield City Council (usually Appendix E). Appendix F (Additional Income) will be provided in month 3.

### Overall Risk Assessment

The largest area of risk to delivery of the overall financial position identified to date relates to QIPP delivery. Information on the current available data in relation to QIPP is provided separately in the Director of Commissioning's QIPP report. There are differential risks associated with the schemes therefore it is imperative that we maintain the focus on the delivery of them all.

Our assessment using the information available to date is a risk range of £5.8m upside to £7.7m downside, which is fairly normal for this stage in the financial year. Based on known risks at Month 2, we have assessed that we should have sufficient mitigating actions to manage our risks. However, there are likely to be new risks emerge over the coming months, and so intense scrutiny and early identification of potential issues remains key.

## Risk Assessment within context of Sheffield ACP and SY&BL ICS Financial Position

The overall assessment above is based on the CCG's own organisational risks. This takes into account our view on the level of funding which will flow under our existing commissioning and contractual arrangements to our key partners.

The SY&BL ICS Director of Finance produces a monthly report summarising the financial position for all NHS organisations within the ICS. These are the positions as reported to our respective national regulators NHS England and NHS Improvement.

At this point it is too early to provide any meaningful information on risk within these areas.

### **3. Further Information on Key Budgets and related risks**

#### **Acute Hospital Activity:**

**Sheffield Teaching Hospitals (STH)** is by far the most significant contract in value terms as it is planned to account for £433m (including the MSK and Walk in Centre contracts). At month 2, we are reporting a £0.1m (0.2%) overspend for the contract overall.

It is important to note that the phasing of QIPP savings means that £1.1m of the £8.2m attributed to the STH contract is phased into the first 2 months as there are some schemes which have an impact from later months. The delivery of the agreed QIPP plan is vital to the delivery of the financial position.

The issue relating to uncoded activity continues to be a problem and a high proportion of the M2 activity is currently being valued using estimates and assumptions about whether the CCG or NHSE commission the activity. Approximately 70% of May activity is uncoded. STHFT are currently working through additional options to help with staffing levels but at the moment this is expected to continue to be an issue until the end of the financial year. It is perhaps worth noting that despite this issue, we do receive local contract monitoring data from STHFT six working days before the national deadline.

As we currently have one month of fully coded data. As a result, it is not appropriate to extrapolate the position to date forward to the end of the year. The limited data available suggests that we have an overspend on planned activity and an underspend on some elements of the urgent activity.

The contract now includes the "Blended Plus" arrangements, any underspend against the elements of the contract included within the threshold would result in the establishment of a gain share investment fund. Current indications are that these budgets are approximately at break-even against plan (noting the caveats around the level of uncoded activity). Any underspends would be used to generate the gain share investment fund, whilst any overspends would be paid for at a 20% marginal rate.

The table below shows the value of budgets included within the blended plus agreement, reporting for this will be developed in future months when a memorandum will be added to Appendix C to provide the monthly position and forecast.

| STHFT Blended Plus agreement                           | Annual Budget (£000's) | Year to date Target (£000's) | Year to date Actuals (£000's) | Year to date Variance (£000's) |
|--|------------------------|------------------------------|-------------------------------|--------------------------------|
| Urgent Care (NEL, A&E, CDU, BPT)                       | £137,886               | £23,116                      | £23,116                       | 0                              |
| Community (including Intermediate Care and Reablement) | £57,338                | £9,556                       | £9,556                        | 0                              |
| Other Acute (including CQUINS)                         | £6,352                 | £1,059                       | £1,059                        | 0                              |
| Primary Care - Out of Hours                            | £1,826                 | £304                         | £304                          | 0                              |
| <b>Total</b>   | <b>£203,402</b>        | <b>£34,035</b>               | <b>£34,035</b>                | <b>0</b>                       |

**Sheffield Children's (SCH):** The reported position shows a small YTD underspend with a forecast reported underspend of £149k. The majority of the underspend relates to activity under-performance on planned care in both elective inpatients and outpatients.

**Non Contract Activity (NCAs):** Currently there is limited data received that relates to this year therefore the forecast is per plan. The risk to be managed going forward is the ongoing increase in private sector expenditure, particularly in regards to ophthalmology.

**Continuing Health Care (CHC) and Funded Nursing Care (FNC):** Having seen a year on year reduction in FNC patient numbers over the last three years, our financial plan for 19/20 assumes, prudently, that numbers will remain broadly static. However, the final 2018/19 numbers were lower than planned, meaning that we have started 19/20 with a smaller patient base than expected. As a result, we are reporting a year to date underspend of £45k, leading to a year-end forecast underspend of £274k.

Children's continuing care is showing a year to date overspend of £54k and a year-end forecast overspend of £326k. This is the result of higher than expected patient numbers, offset slightly by a reduction in the average cost of care packages. We are anticipating that care package reviews during 19/20 will address some of this overspend.

**Primary Care:** There is a small year to date underspend on primary care budgets of £150k. However, as previously reported, the late change to primary care allocations has left an unfunded (full year) cost pressure on delegated primary care budgets of £938k. PCCC confirmed the CCG's commitment to underwriting the expected impact of full implementation of the revised GP contract. The forecast financial impact has been mitigated through the application of the contingency reserve of £400k, and forecast slippage at M2 of £38k, leaving a residual pressure of £500k.

In terms of the residual £500k forecast overspend, some further guidance has been issued on the new contract settlement, and the forecast incorporates the latest information. However there is more work to do to update the forecast as the year progresses, particularly regarding the role-reimbursement scheme, which may yield some further slippage.

**Prescribing:** The latest data received relates to April 2019 and shows an average cost per item of £6.61. This has reduced slightly from the cost of £6.63 reported in March 2019. However there has been a significant increase in the growth of items when we compare this data to April 2018 (6.45%) and as a result we are reporting a YTD

overspend of £163k. April data is normally compounded by Easter and the differential impact that this can have on year on year spend. At this stage, we are reporting a breakeven forecast as we only have one month's actual data and it is too early to indicate whether the growth in items is a one-off or is expected to continue for the remainder of the year.

**Collaborative Working:** Appendix A includes a separate section to report spend on our collaborative working with partners, particularly as Sheffield CCG is the host organisation for both the SY&BL Integrated Care System (ICS) (incorporating the previous commissioner working together arrangements) and the Sheffield Accountable Care Partnership (ACP).

This will capture, in summary level, expenditure against allocations from eg NHS England, which the CCG receives on behalf of the ICS and contributions from Sheffield CCG. The CCG will be collecting income from all partner organisations to contribute to ICS and ACP costs and this income will be offset against relevant expenditure, hence only the net position is reported on Appendix A. In this regard, it is important to note that separate financial reporting will occur to the public sessions of both ICS and Sheffield ACP Boards during 2019/20 and so it is not the intention that detailed reporting occurs in this CCG financial report.

At month 2, the ICS is still awaiting confirmation of funding from NHS England, both in terms of transformation funding as well as funding for the cancer alliance. In addition, the ICS is bidding for a range of funding which if successful will increase the confirmed allocation in future months. The budget reported for ICS (including Cancer Alliance) relates only to agreed slippage from last year (£260k) together with a notional budget (£240k) to fund year to date spend.

**Section 75 Framework Partnership Agreement (Better Care Fund):** Appendix E shows the citywide position in relation to the Better Care Fund. The year to date position shows a small overspend (£24k) in relation to CCG budgets and an underspend of £1.3m in relation to council budgets, all of which were breakeven or underspent with the exception of Independent Living Solutions, which was £115k overspent.

The overall forecast is an overspend of £1.8m. Sheffield CCG reported a small pressure of £144k in relation to Ongoing Care, with Sheffield City Council reporting a £1.6m overspend. Of the £1.6m, Ongoing Care is forecast to be £3.0m overspent and this is offset by savings on Capital Grants (£1.5m) and smaller savings on People Keeping Well in their Local Community and Independent Living Solutions.

As reported elsewhere in this report, the majority of budgets managed by the CCG are currently forecast to breakeven, given we are at an early stage in the financial year. However, Sheffield City Council are reporting that they expect some slippage currently reported will be utilised later in the financial year and/or there are additional activity pressures that will materialise later in the financial year. As a result there is a significant difference between the year to date and forecast positions.

**Running Costs:** The forecast spend against the £12.6m running cost allocation is summarised in the table below. At month 2 we are reporting a £1.2m underspend, which is an increase of £0.2m to the £1.0m agreed at the planning stage. This is primarily due to slippage on pay budgets.

| Category                      | Annual Budget<br>£'000s | YTD Variance<br>£'000s | Forecast Variance<br>£'000s |
|-------------------------------|-------------------------|------------------------|-----------------------------|
| Pay                           | 9,159                   | (140)                  | (205)                       |
| Non Pay                       | 3,564                   | (108)                  | (2)                         |
| Income                        | (1,172)                 | 0                      | 0                           |
| Running Costs Reserve         | 92                      | 0                      | 0                           |
| Running Costs Planned Surplus | 1,000                   | (167)                  | (1,000)                     |
| <b>Running Cost Budget</b>    | <b>12,643</b>           | <b>(414)</b>           | <b>(1,207)</b>              |

Figures are subject to rounding

**Additional Income:** Under the Financial Management Principles previously approved by Governing Body we are seeking to maximise additional income, over and above the CCG's core allocations, to be able to support delivery of our commissioning intentions. Given the early point in the year, there is a level of uncertainty with regards to additional funding that may be received. As a result, Appendix F, which has historically detailed the additional funding the CCG has secured, is not currently available. We anticipate being *able* to report this position from month 3 onwards.

**QIPP:** At month 2 we are reporting a break-even year to date and forecast position. A detailed report is being written for the Integrated QIPP working group.

| Portfolio                     | Annual Gross Savings Plan<br>(£'000) | Annual Gross Savings Forecast<br>(£'000) | Annual Gross Savings Forecast Variance<br>(£'000) | Year to Date Gross Savings Plan<br>(£'000) | Year to Date Gross Savings Actual<br>(£'000) | Year to Date Gross Savings Variance<br>(£'000) |
|-------------------------------|--------------------------------------|--|---|--|--|--|
| Care Outside of Hospital      | (2,460)                              | (2,460)                                  | 0   | (284)                                      | (284)  | 0  |
| Children & Young People       | (375)                                | (375)                                    | 0   | (52)                                       | (52)   | 0  |
| Elective Care                 | (1,894)                              | (1,894)                                  | 0   | (252)                                      | (252)  | 0  |
| Medicines Optimisation        | (4,861)                              | (4,861)                                  | 0   | (756)                                      | (756)  | 0  |
| Mental Health                 | (1,532)                              | (1,532)                                  | 0   | (280)                                      | (280)  | 0  |
| Ongoing Care                  | (1,718)                              | (1,718)                                  | 0   | (286)                                      | (286)  | 0  |
| Urgent and Emergency Care     | (600)                                | (600)                                    | 0   | (100)                                      | (100)  | 0  |
| <b>Sub Total - Portfolios</b> | <b>(13,440)</b>                      | <b>(13,440)</b>                          | <b>0</b>  | <b>(2,010)</b>                             | <b>(2,010)</b>                               | <b>0</b>                                       |
| Other Commissioning           | (800)                                | (800)                                    | 0   | (134)                                      | (134)  | 0  |
| Running Costs                 | (1,000)                              | (1,000)                                  | 0   | (166)                                      | (166)  | 0  |
| <b>Sub Total - Other</b>      | <b>(1,800)</b>                       | <b>(1,800)</b>                           | <b>0</b>  | <b>(300)</b>                               | <b>(300)</b>                                 | <b>0</b>                                       |
|                               |                                      |  |   |  |  |  |
| <b>Grand Total</b>            | <b>(15,240)</b>                      | <b>(15,240)</b>                          | <b>0</b>  | <b>(2,310)</b>                             | <b>(2,310)</b>                               | <b>0</b>                                       |
| <b>% Achievement</b>          |                                      | <b>100%</b>                              |   |  | <b>100%</b>                                  |  |

Whilst full delivery of the QIPP programme is currently forecast, an assessment is being made as to the risk of financial underperformance. This has been included in the overall assessment of financial risk reported in section 2.



#### 4. Delivery of Cash Position

The CCG was notified of a maximum cash drawdown limit of £902.2m at month 2. The total cash used to the end of May was £154.3m against a requested cash drawdown of £137.8m, prescribing & home oxygen of £14.7m, other income of £2.5m and a brought forward balance of £149k. The cash balance at bank at the end of the month was £0.8m. A minimal cash balance at bank is planned for the year end.

#### 5. Better Payment Practice Code

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

| Measure of compliance  | 12 months to<br>May-19<br>Number | 12 months to<br>May-19<br>£'000 |
|--|----------------------------------|---------------------------------|
| <b>Non-NHS Payables</b>  |                                  |                                 |
| Total Non-NHS Trade invoices paid in the year                  | 16,900                           | 199,584                         |
| Total Non-NHS Trade Invoices paid within target                | 16,689                           | 198,943                         |
| <b>Percentage of Non-NHS Trade invoices paid within target</b> | <b>98.75%</b>                    | <b>99.68%</b>                   |
| <b>NHS Payables</b>  |                                  |                                 |
| Total NHS Trade invoices paid in the year                      | 3,900                            | 645,343                         |
| Total NHS Trade invoices paid within target                    | 3,842                            | 644,749                         |
| <b>Percentage of NHS Trade invoices paid within target</b>     | <b>98.51%</b>                    | <b>99.91%</b>                   |

#### 6. Key Budget Movements

In line with the Scheme of Budgetary Delegation, the Governing Body is required to sign off all budget movements over £2m. There were no budget movements over £2m in month 1. In month 2 there was one budget movement of £2.2m in relation to Directed Enhanced Services (DES) for the Network DES new investment.

In addition, in line with the section 75 agreement with Sheffield City Council (SCC), any proposed changes to Better Care Fund budgets in excess of £1m are required to be approved by the Governing Body (as well as by SCC). There have been no proposed changes over £1m in months 1 or 2.

#### Recommendations

Governing Body is asked to:

- Consider the risk assessment and existing mitigations to manage the risks to deliver the CCG's year end control total of a £18.0m surplus as outlined in section 2.
- Approve the budget movements noted in section 6.

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

On behalf of: Jackie Mills, Director of Finance

June 2019

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

|  | Year to Date: May |                |                |              | Year End Forecast Out-turn |                 |                 |              | Forecast Variance @ Month 1<br>£'000s |                         |
|--|-------------------|----------------|----------------|--------------|----------------------------|-----------------|-----------------|--------------|---------------------------------------|-------------------------|
|  | Budget            | Expenditure    | Variance       |              | Budget                     | Forecast        | Variance        |              |                                       | Change from prev month* |
|  | £'000s            | £'000s         | £'000s         | %            | £'000s                     | £'000s          | £'000s          | %            |                                       |                         |
| <b>PROGRAMME COSTS</b>                           |                   |                |                |              |                            |                 |                 |              |                                       |                         |
| Revenue Resource Limit                           | 149,602           | 149,602        | 0              | 0.0%         | 909,035                    | 909,035         | 0               | 0.0%         | →                                     | 0                       |
| <b>EXPENDITURE</b>                               |                   |                |                |              |                            |                 |                 |              |                                       |                         |
| <b>Acute Hospital Care</b>                       |                   |                |                |              |                            |                 |                 |              |                                       |                         |
| Elective   | 26,927            | 27,000         | 73             | 0.3%         | 162,595                    | 162,420         | (175)           | -0.1%        | ↓                                     | 0                       |
| Urgent care                                      | 30,510            | 30,403         | (107)          | -0.4%        | 176,344                    | 176,325         | (19)            | 0.0%         | ↓                                     | 0                       |
| Other Acute Care / Ambulance Services            | 16,581            | 16,646         | 65             | 0.4%         | 104,143                    | 104,144         | 1               | 0.0%         | ↑                                     | 0                       |
| <b>Acute Hospital Care</b>                       | <b>74,018</b>     | <b>74,050</b>  | <b>31</b>      | <b>0.0%</b>  | <b>443,082</b>             | <b>442,888</b>  | <b>(194)</b>    | <b>0.0%</b>  | <b>↓</b>                              | <b>0</b>                |
| <b>Mental Health &amp; Learning Disabilities</b> |                   |                |                |              |                            |                 |                 |              |                                       |                         |
| Mental Health & Learning Disabilities            | 15,299            | 15,239         | (60)           | -0.4%        | 91,730                     | 91,798          | 68              | 0.1%         | ↑                                     | 0                       |
| <b>Community Services</b>                        |                   |                |                |              |                            |                 |                 |              |                                       |                         |
| Elective Community Care                          | 3,674             | 3,674          | (0)            | 0.0%         | 22,151                     | 22,143          | (8)             | 0.0%         | ↓                                     | 0                       |
| Intermediate Care & Reablement                   | 7,666             | 7,666          | 0              | 0.0%         | 45,991                     | 45,991          | 0               | 0.0%         | →                                     | 0                       |
| Local Authority                                  | 3,209             | 3,203          | (6)            | -0.2%        | 19,255                     | 19,218          | (37)            | -0.2%        | ↓                                     | 0                       |
| <b>Community Services</b>                        | <b>14,549</b>     | <b>14,543</b>  | <b>(6)</b>     | <b>0.0%</b>  | <b>87,397</b>              | <b>87,352</b>   | <b>(45)</b>     | <b>-0.1%</b> | <b>↓</b>                              | <b>0</b>                |
| <b>Long Term Care and End of Life</b>            |                   |                |                |              |                            |                 |                 |              |                                       |                         |
| Long Term Care and End of Life                   | 9,884             | 9,927          | 43             | 0.4%         | 60,096                     | 60,168          | 72              | 0.1%         | ↑                                     | 0                       |
| <b>Primary Care</b>                              |                   |                |                |              |                            |                 |                 |              |                                       |                         |
| Primary Care Co-commissioning                    | 12,206            | 12,037         | (169)          | -1.4%        | 75,424                     | 76,324          | 900             | 1.2%         | ↑                                     | 0                       |
| Locally Commissioned Primary Care Services       | 3,353             | 3,372          | 19             | 0.6%         | 22,777                     | 22,777          | 0               | 0.0%         | →                                     | 0                       |
| Prescribing                                      | 15,597            | 15,744         | 148            | 0.9%         | 93,795                     | 93,776          | (19)            | 0.0%         | ↓                                     | 0                       |
| <b>Primary Care</b>                              | <b>31,156</b>     | <b>31,153</b>  | <b>(3)</b>     | <b>0.0%</b>  | <b>191,995</b>             | <b>192,876</b>  | <b>881</b>      | <b>0.5%</b>  | <b>↑</b>                              | <b>0</b>                |
| <b>Other Programme</b>                           |                   |                |                |              |                            |                 |                 |              |                                       |                         |
| Collaborative Working                            | 555               | 495            | (59)           | -10.7%       | 835                        | 835             | 0               | 0.0%         | →                                     | 0                       |
| Other Services                                   | 1,302             | 1,273          | (29)           | -2.2%        | 7,813                      | 7,782           | (31)            | -0.4%        | ↓                                     | 0                       |
| <b>Other Programme</b>                           | <b>1,857</b>      | <b>1,769</b>   | <b>(88)</b>    | <b>-4.7%</b> | <b>8,648</b>               | <b>8,617</b>    | <b>(31)</b>     | <b>-0.4%</b> | <b>↓</b>                              | <b>0</b>                |
| <b>Reserves</b>                                  |                   |                |                |              |                            |                 |                 |              |                                       |                         |
| Reserves   | 2,838             | 0              | (2,838)        | -100.0%      | 26,086                     | 8,520           | (17,566)        | -67.4%       | ↓                                     | (17,004)                |
| <b>TOTAL EXPENDITURE - PROGRAMME COSTS</b>       | <b>149,602</b>    | <b>146,681</b> | <b>(2,922)</b> | <b>-2.0%</b> | <b>909,035</b>             | <b>892,220</b>  | <b>(16,814)</b> | <b>-1.9%</b> | <b>↓</b>                              | <b>0</b>                |
| <b>(UNDER)/OVER SPEND - Programme Costs</b>      | <b>(0)</b>        | <b>(2,922)</b> | <b>(2,922)</b> |              | <b>(0)</b>                 | <b>(16,815)</b> | <b>(16,814)</b> |              | <b>↓</b>                              | <b>0</b>                |
| <b>RUNNING COSTS ALLOWANCE</b>                   |                   |                |                |              |                            |                 |                 |              |                                       |                         |
| Running Cost Funding                             | 2,097             | 2,097          | 0              | 0.0%         | 12,643                     | 12,643          | 0               | 0.0%         | →                                     | 0                       |
| Total Running Cost Expenditure                   | 2,097             | 1,683          | (414)          | -19.7%       | 12,643                     | 11,436          | (1,207)         | -9.5%        | ↓                                     | (1,000)                 |
| <b>(UNDER)/OVER SPEND - Running Costs</b>        | <b>0</b>          | <b>(414)</b>   | <b>(414)</b>   |              | <b>0</b>                   | <b>(1,207)</b>  | <b>(1,207)</b>  |              | <b>↓</b>                              | <b>0</b>                |
| <b>TOTAL</b>                                     |                   |                |                |              |                            |                 |                 |              |                                       |                         |
| Revenue Resource Limit                           | 151,699           | 151,699        | 0              | 0.0%         | 921,678                    | 921,678         | 0               | 0.0%         | →                                     | 0                       |
| Expenditure                                      | 151,699           | 148,364        | (3,336)        | -2.2%        | 921,678                    | 903,657         | (18,021)        | -2.0%        | →                                     | (18,004)                |
| <b>TOTAL (A)</b>                                 | <b>(0)</b>        | <b>(3,336)</b> | <b>(3,336)</b> |              | <b>(0)</b>                 | <b>(18,021)</b> | <b>(18,021)</b> |              | <b>→</b>                              | <b>(18,004)</b>         |

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

## Appendix A (cont)

| RESOURCE LIMIT ALLOCATIONS  | Revenue        |               |                | Annual Cash Drawdown Requirement incl Capital<br>£'000s |
|---|----------------|---------------|----------------|---|
|   | Recurrent      | Non Rec       | Total          |   |
|   | £'000s         | £'000s        | £'000s         |   |
| <b>Programme Costs - CCG</b>  |                |               |                |   |
| Published Allocations - final allocation after place-based pace of change           | 805,733        |               | 805,733        |   |
| Published Allocations - other funding after pace of change                          | 3,840          |               | 3,840          |   |
| Published Delegated Allocations - final allocation after place-based pace of change | 82,473         |               | 82,473         |   |
| Delegated - reduction for central indemnity scheme                                  | (2,374)        |               | (2,374)        |   |
| IR PELs transfer  | 1,342          |               | 1,342          |   |
| Brought Forward Surplus/(Deficit)   |                | 18,021        | 18,021         |   |
|   | 891,014        | 18,021        | 909,035        | 0   |
| <b>Running Costs</b>  |                |               |                |   |
| Initial Running Costs allocation  | 12,643         |               | 12,643         |   |
|   | 12,643         | 0             | 12,643         |   |
| <b>CLOSING LIMITS (B)</b>   | <b>903,657</b> | <b>18,021</b> | <b>921,678</b> | <b>0</b>  |

**Memo Table: Planned Surplus**

|   |               |
|---|---------------|
|   | <b>£'000</b>  |
| Historic Surplus b/f                            | 6,161         |
| Plus release of 1% reserve in 2016/17           | 8,124         |
| Plus release of 0.5% reserve in 2017/18         | 3,746         |
| Cumulative surplus carried forward from 2018/19 | <b>18,021</b> |
| Planned increase to surplus in 2019/20          | 0             |
| <b>Total planned surplus for 2019/20</b>        | <b>18,021</b> |

**Memo Table: Forecast In Year Financial Performance**

|  |                |
|--|----------------|
| Total Allocation 19/20 from the above table          | 921,688        |
| Less cumulative surplus carried forward from 2018/19 | -18,021        |
| <b>In Year Allocation</b>                            | <b>903,667</b> |

**Expenditure:**

|   |          |
|---|----------|
| Forecast Expenditure (Programme Spend plus Running Costs)     | 903,657  |
| <b>Forecast under/(over)-spend against in year allocation</b> | <b>0</b> |



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

**Main Provider Contracts**

|  | Year to Date: May |               |                    |              | Year End Forecast Out-turn |                |                    |              |  |
|--|-------------------|---------------|--------------------|--------------|----------------------------|----------------|--------------------|--------------|--|
|  | Budget            | Expenditure   | Variance           |              | Budget                     | Forecast       | Variance           |              |  |
|  | £'000             | £'000         | Over (+)/ Under(-) | %            | £'000                      | £'000          | Over (+)/ Under(-) | %            |  |
| <b>EXPENDITURE</b>                             |                   |               |                    |              |                            |                |                    |              |  |
| <b>Sheffield Teaching Hospitals NHS FT</b>     |                   |               |                    |              |                            |                |                    |              |  |
| Planned Care - STH                             | 23,712            | 23,803        | 91                 | 0.4%         | 143,614                    | 143,614        | 0                  | 0.0%         |  |
| Urgent Care - STH                              | 27,159            | 27,056        | (103)              | -0.4%        | 155,958                    | 155,958        | 0                  | 0.0%         |  |
| Community Care - STH                           | 2,830             | 2,830         | 0                  | 0.0%         | 16,978                     | 16,978         | 0                  | 0.0%         |  |
| Other Acute - STH                              | 5,670             | 5,852         | 182                | 3.2%         | 38,683                     | 38,683         | 0                  | 0.0%         |  |
| High Cost Drugs - STH                          | 2,734             | 2,734         | 0                  | 0.0%         | 16,407                     | 16,407         | 0                  | 0.0%         |  |
| Maternity Services                             | 1,889             | 1,801         | (88)               | -4.7%        | 11,333                     | 11,333         | 0                  | 0.0%         |  |
| Primary Care - Out of Hours                    | 735               | 735           | 0                  | 0.0%         | 4,412                      | 4,412          | 0                  | 0.0%         |  |
| Intermediate Care & Reablement                 | 7,062             | 7,062         | 0                  | 0.0%         | 42,369                     | 42,369         | 0                  | 0.0%         |  |
| End of Life Care                               | 369               | 400           | 31                 | 8.4%         | 3,007                      | 3,007          | 0                  | 0.0%         |  |
| <i>Sub Total</i>                               | <b>72,160</b>     | <b>72,273</b> | <b>113</b>         | <b>0.2%</b>  | <b>432,761</b>             | <b>432,761</b> | <b>0</b>           | <b>0.0%</b>  |  |
| <b>Sheffield Children's NHS FT</b>             |                   |               |                    |              |                            |                |                    |              |  |
| Planned Care - SCH                             | 2,164             | 2,147         | (18)               | -0.8%        | 12,603                     | 12,428         | (175)              | -1.4%        |  |
| Urgent Care - SCH                              | 2,181             | 2,177         | (4)                | -0.2%        | 13,364                     | 13,345         | (19)               | -0.1%        |  |
| Community Care - SCH                           | 632               | 626           | (6)                | -1.0%        | 3,902                      | 3,878          | (24)               | -0.6%        |  |
| Mental Health Services - SCH                   | 923               | 934           | 11                 | 1.2%         | 6,159                      | 6,227          | 68                 | 1.1%         |  |
| Other Acute - SCH                              | 291               | 306           | 15                 | 5.2%         | 1,739                      | 1,780          | 41                 | 2.4%         |  |
| High Cost Drugs - SCH                          | 157               | 150           | (7)                | -4.3%        | 940                        | 899            | (40)               | -4.3%        |  |
| Safeguarding                                   | 0                 | 0             | 0                  | #DIV/0!      | 0                          | 0              | 0                  | #DIV/0!      |  |
| <i>Sub Total</i>                               | <b>6,348</b>      | <b>6,340</b>  | <b>(9)</b>         | <b>-0.1%</b> | <b>38,706</b>              | <b>38,557</b>  | <b>(149)</b>       | <b>-0.4%</b> |  |
| <b>Sheffield Health and Social Care NHS FT</b> |                   |               |                    |              |                            |                |                    |              |  |
| Mental Health & Learning Disabilities          | 13,689            | 13,689        | (0)                | 0.0%         | 82,136                     | 82,136         | 0                  | 0.0%         |  |
| <i>Sub Total</i>                               | <b>13,689</b>     | <b>13,689</b> | <b>(0)</b>         | <b>0.0%</b>  | <b>82,136</b>              | <b>82,136</b>  | <b>0</b>           | <b>0.0%</b>  |  |
|  | <b>92,198</b>     | <b>92,302</b> | <b>104</b>         | <b>0.1%</b>  | <b>553,603</b>             | <b>553,454</b> | <b>(149)</b>       | <b>0.0%</b>  |  |

**NHS Sheffield Clinical Commissioning Group**  
**Finance Report 2019/20 - Financial Position for Period Ending 31 May 2019**

**Memorandum: Section 75 - Better Care Fund**

| Theme  | Year to Date: May |               |                             |              | Year End Forecast Out-turn |                |                             |             | Forecast Variance @ Month 1<br>£'000s |
|--|-------------------|---------------|-----------------------------|--------------|----------------------------|----------------|-----------------------------|-------------|---------------------------------------|
|  | Budget            | Expenditure   | Variance Over (+)/ Under(-) |              | Budget                     | Forecast       | Variance Over (+)/ Under(-) |             |                                       |
|  | £'000s            | £'000s        | £'000s                      | %            | £'000s                     | £'000s         | £'000s                      | %           |                                       |
| <b>Citywide Position</b>                     |                   |               |                             |              |                            |                |                             |             |                                       |
| People Keeping Well in their local community | 1,495             | 1,246         | (249)                       | -16.6%       | 8,309                      | 8,157          | (152)                       | -1.8%       | 0                                     |
| Active Support & Recovery                    | 9,433             | 9,224         | (209)                       | -2.2%        | 55,500                     | 55,617         | 117                         | 0.2%        | 0                                     |
| Independent Living Solutions                 | 705               | 820           | 115                         | 16.4%        | 3,994                      | 3,805          | (189)                       | -4.7%       | 0                                     |
| Ongoing Care                                 | 24,188            | 23,801        | (387)                       | -1.6%        | 142,414                    | 145,517        | 3,103                       | 2.2%        | 0                                     |
| Emergency Medical Admissions - STH           | 11,437            | 11,437        | 0                           | 0.0%         | 68,622                     | 68,622         | (0)                         | 0.0%        | 0                                     |
| Mental Health                                | 18,169            | 18,139        | (30)                        | -0.2%        | 109,017                    | 109,410        | 393                         | 0.4%        | 0                                     |
| Capital Grants                               | 604               | 76            | (528)                       | -87.4%       | 9,322                      | 7,816          | (1,506)                     | -16.2%      | 0                                     |
| <b>TOTAL EXPENDITURE</b>                     | <b>66,032</b>     | <b>64,744</b> | <b>(1,288)</b>              | <b>-2.0%</b> | <b>397,179</b>             | <b>398,945</b> | <b>1,766</b>                | <b>0.4%</b> | <b>0</b>                              |
| <b>NHS Sheffield CCG</b>                     |                   |               |                             |              |                            |                |                             |             |                                       |
| People Keeping Well in their local community | 253               | 253           | (0)                         | 0.0%         | 1,817                      | 1,817          | 0                           | 0.0%        | 0                                     |
| Active Support & Recovery                    | 7,622             | 7,622         | 0                           | 0.0%         | 45,045                     | 45,045         | (0)                         | 0.0%        | 0                                     |
| Independent Living Solutions                 | 301               | 301           | 0                           | 0.0%         | 1,805                      | 1,805          | 0                           | 0.0%        | 0                                     |
| Ongoing Care                                 | 7,611             | 7,635         | 24                          | 0.3%         | 45,665                     | 45,809         | 144                         | 0.3%        | 0                                     |
| Emergency Medical Admissions - STH           | 11,437            | 11,437        | 0                           | 0.0%         | 68,622                     | 68,622         | (0)                         | 0.0%        | 0                                     |
| Mental Health                                | 17,089            | 17,089        | 0                           | 0.0%         | 102,534                    | 102,534        | (0)                         | 0.0%        | 0                                     |
| Capital Grants                               | 0                 | 0             | 0                           | 0.0%         | 0                          | 0              | 0                           | 0.0%        | 0                                     |
| <b>CCG Total</b>                             | <b>44,313</b>     | <b>44,337</b> | <b>24</b>                   | <b>0.05%</b> | <b>265,488</b>             | <b>265,632</b> | <b>144</b>                  | <b>0.1%</b> | <b>0</b>                              |
| <b>Sheffield City Council (SCC)</b>          |                   |               |                             |              |                            |                |                             |             |                                       |
| People Keeping Well in their local community | 1,242             | 993           | (249)                       | -20.0%       | 6,492                      | 6,340          | (152)                       | -2.3%       | 0                                     |
| Active Support & Recovery                    | 1,811             | 1,602         | (209)                       | -11.6%       | 10,455                     | 10,571         | 117                         | 1.1%        | 0                                     |
| Independent Living Solutions                 | 404               | 520           | 115                         | 28.5%        | 2,189                      | 2,000          | (189)                       | -8.6%       | 0                                     |
| Ongoing Care                                 | 16,577            | 16,166        | (411)                       | -2.5%        | 96,750                     | 99,709         | 2,959                       | 3.1%        | 0                                     |
| Emergency Medical Admissions - STH           | 0                 | 0             | 0                           | 0.0%         | 0                          | 0              | 0                           | 0.0%        | 0                                     |
| Mental Health                                | 1,080             | 1,050         | (30)                        | -2.8%        | 6,483                      | 6,876          | 393                         | 6.1%        | 0                                     |
| Capital Grants                               | 604               | 76            | (528)                       | -87.4%       | 9,322                      | 7,816          | (1,506)                     | -16.2%      | 0                                     |
| <b>SCC Total</b>                             | <b>21,719</b>     | <b>20,407</b> | <b>(1,312)</b>              | <b>-6.0%</b> | <b>131,691</b>             | <b>133,312</b> | <b>1,622</b>                | <b>1.2%</b> | <b>0</b>                              |

**Notes:**

**Key elements of each theme are summarised below:**

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