

Item Number: 8.2

**NHS VALE OF YORK CLINICAL  
COMMISSIONING GROUP**  
**GOVERNING BODY MEETING**

  
**Vale of York**  
**Clinical Commissioning Group**

**Meeting Date:** 6 March 2014

**Title:** Financial and QIPP Report

**Responsible Chief Officer**

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Chief Finance Officer

**Report Author**

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**Strategic Priority**

Financial balance and the availability of resources support the achievement of all of these.

**Purpose of the Report**

To brief Governing Body members on the financial position and achievement of key financial duties so far for 2013/14 (as at end of January 2014).

To provide details and assurance around the actions being taken.

**Recommendations**

The Governing Body is asked to receive and note the finance and QIPP report.

**Impact on Patients and Carers**

N/A

**Impact on Resources (Financial and HR)**

N/A

**Risk Implications**

A financial risk section is included in the narrative.

**Equalities Implications**

No impact assessment has been done.

**Sustainability Implications**

N/A

GOVERNING BODY MEETING: 6 MARCH 2014

Financial Dashboard

**1. Purpose of the Report**

To brief the Governing Body with regards to the financial position and performance of the Vale of York Clinical Commissioning Group (the CCG) as at the 31 January 2014 (Month 10) and achievement of the key financial duties.

**2. Allocations**

2.1 There have been several further adjustments to the CCG's Programme Costs allocation during Month 10, which total £803k, taking the overall amount to £361.3m.

**Table 1 – Programme Costs Allocation Reconciliation**

|   | Annual Budget<br>£000 |
|---|-----------------------|
| <b>Initial allocation</b>                   | <b>357,831</b>        |
| Return of 12/13 Surplus                     | (3,466)               |
| SCG Agreed Baseline Adjustment - NY&H       | 3,395                 |
| SCG Baseline Adjustment                     | (137)                 |
| Military Health                             | (26)                  |
| York Contract (Secondary Care Dental, etc.) | (1,022)               |
| <b>Allocation at Month 2</b>                | <b>356,575</b>        |
| Transfer in from Running Cost               | 1,733                 |
| <b>Allocation at Month 3</b>                | <b>358,308</b>        |
| GP IT Funding                               | 1,071                 |
| Specialised services                        | (439)                 |
| Mid Yorks Critical Care                     | 113                   |
| PCT deficit re - calculation                | 5                     |
| <b>Allocation at Month 6</b>                | <b>359,058</b>        |
| Winter pressures                            | 2,061                 |
| <b>Allocation at Month 7</b>                | <b>361,119</b>        |
| S&R CCG Winter pressures transfer           | (650)                 |
| <b>Allocation at Month 8</b>                | <b>360,469</b>        |
| Military Risk Share                         | 26                    |
| NHS Property Services                       | 440                   |
| GPIT Telephony                              | 250                   |
| Prescribing Baseline Adjustment             | 87                    |
| <b>Allocation at Month 10</b>               | <b>361,272</b>        |
| <b>Current allocation</b>                   | <b>361,272</b>        |

2.2 However, the Running Cost allocation remains at £6.6m.

**Table 2 – Running Costs Allocation Reconciliation**

|                              | Annual Budget<br>£000 |
|------------------------------|-----------------------|
| <b>Initial allocation</b>    | <b>8,330</b>          |
| Transfer to Programme Costs  | (1,733)               |
| <b>Allocation at Month 3</b> | <b>6,597</b>          |
|                              |                       |
| <b>Current allocation</b>    | <b>6,597</b>          |

### 3. Expenditure – Programme Costs

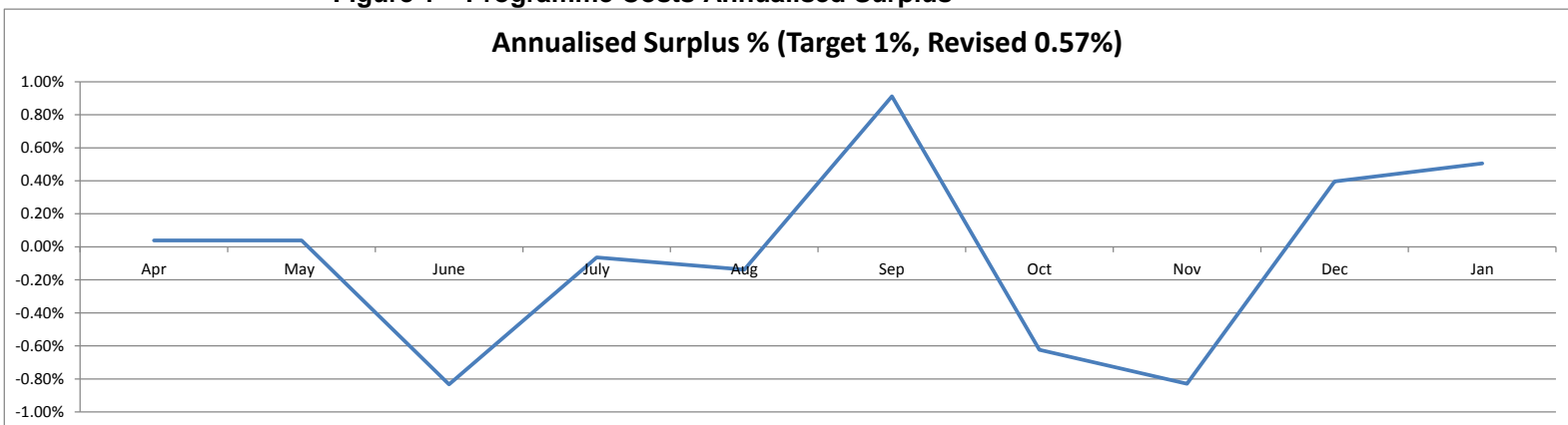
3.1 The CCG is still forecasting the revised outturn of a £2.1m surplus (0.57%) at the year-end, although the overall level of risk to this position has increased. This will be covered in the Risk section of this report.

3.2 The overall financial position on Programme Costs to Month 10 shows a year to date (YTD) under spend of £1.5m against the original planned 1% surplus of £3.0m. In month this represents an under spend of £440k against a plan of £297k. This is largely a result of making a number of YTD adjustments in month, rather than a true in month position, which will be detailed later in this report.

3.3 If the YTD position was annualised for the remainder of the year i.e. current financial performance continued, the year-end surplus would be 0.51%, below both the original (1%) and just below the revised (0.57%) targets. This reflects the fact that there is still a significant amount of QIPP schemes to come into effect in the latter few months.

**Figure 1 – Programme Costs Annualised Surplus**

**Annualised Surplus % (Target 1%, Revised 0.57%)**



3.4 The detailed financial position is included in Appendix A and summarised in the table over the page.

**Table 3 – Summary financial position by area**

| Area                              | Cumulative To Date |                |                | Forecast Outturn |                |                |
|-----------------------------------|--------------------|----------------|----------------|------------------|----------------|----------------|
|                                   | Budget             | Actual         | Variance       | Budget           | Actual         | Variance       |
|                                   | £000               | £000           | £000           | £000             | £000           | £000           |
| Acute Services                    | 176,050            | 178,116        | (2,066)        | 212,530          | 214,722        | (2,192)        |
| Mental Health Services            | 32,157             | 30,802         | 1,355          | 38,588           | 37,325         | 1,264          |
| Community Services                | 24,144             | 24,123         | 21             | 28,973           | 28,898         | 75             |
| Other Services                    | 27,044             | 24,116         | 2,927          | 32,453           | 29,383         | 3,070          |
| Primary Care                      | 40,195             | 41,078         | (883)          | 47,686           | 48,889         | (1,203)        |
| <b>Trading Position</b>           | <b>299,590</b>     | <b>298,236</b> | <b>1,354</b>   | <b>360,230</b>   | <b>359,215</b> | <b>1,014</b>   |
| Reserves                          | 865                | 0              | 865            | 1,838            | 0              | 1,838          |
| Contingency                       | 813                | 0              | 813            | 1,040            | 0              | 1,040          |
| Unallocated QIPP                  | (4,502)            | 0              | (4,502)        | (5,402)          | 0              | (5,402)        |
| <b>Financial Position</b>         | <b>296,767</b>     | <b>298,236</b> | <b>(1,469)</b> | <b>357,706</b>   | <b>359,215</b> | <b>(1,510)</b> |
| Surplus (1%)                      | 2,972              | 0              | 2,972          | 3,566            | 0              | 3,566          |
| <b>Overall Financial Position</b> | <b>299,738</b>     | <b>298,236</b> | <b>1,503</b>   | <b>361,272</b>   | <b>359,215</b> | <b>2,056</b>   |

### Acute Services

3.5 There is now a forecast over trade of £2.2m across Acute Services having previously shown £2.0m at Month 9. This is a result of small adjustments across a number of contracts, the most notable of which was an increase to the York Teaching Hospitals NHS Foundation Trust (YFT) position of £275k. However, this has, in part, been off-set elsewhere, largely from a reduction to the Leeds Teaching Hospital position of £229k. Both are based on the latest activity information.

### Mental Health Services

3.6 There has been a large increase in the forecast outturn position for Mental Health Specialist Services, £880k, which is based on information provided by the Partnership Commissioning Unit (PCU). Significant work has been done by the PCU to reduce out of area placements and in previous months, the CCG made an estimate of the financial impact of these based on information provided by the PCU. The lead time to these savings being demonstrated in actual costs is longer than expected so this month the underlying position has been shown without any such adjustment. The CCG is working with the PCU staff to establish what, if any, impact will materialise in 2013/14.

### Community Services

3.7 There has been no material change within this area.

### Other Services

3.8 The CCG continues to report the Continuing Healthcare (CHC) and Funded Nursing Care (FNC) costs largely in line with the PCU risk share values, but a further assumption has been made this month on a lower forecast outturn following modelling of growth and in year activity

equating to £667k. The latest position includes a more up to date and accurate assessment of the backlog of work in this area based on actual numbers, conversion rates and an average package price, rather than a simple growth percentage assumption.

- 3.9 Although it does not affect the bottom line it is worth noting that the two key allocation adjustments, NHS Property Services charges (£440k) and GP IT Telephony (£250k) have come into this area, but are matched with corresponding expenditure.

### Primary Care

- 3.10 There has also been a significant increase in the forecast outturn for prescribing of £500k primarily relating to the difference between the budget and actual position for the public health recharge previously raised as a risk and now showing in the actual position.

### Reserves

- 3.11 The final variance in Month 10 relates to the removal of an accrual for depreciation of £800k FYE now no longer required, as we have now been informed this will be met by the Area Team.

## 4. Expenditure – Running Costs

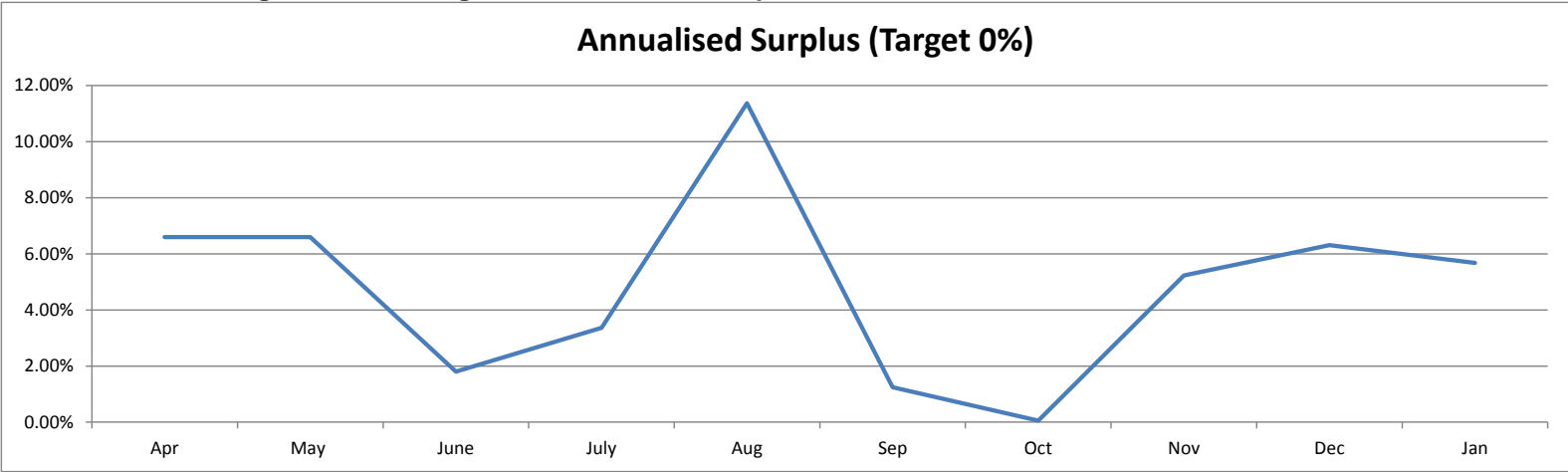
- 4.1 The Running Costs are currently underspent by £312k YTD, but the CCG continues to forecast a balanced position against this.

**Table 4 – Summary financial position by area**

| Area                           | Cumulative to Date |                |                  | Forecast       |                |                  |
|--------------------------------|--------------------|----------------|------------------|----------------|----------------|------------------|
|                                | Budget<br>£000     | Actual<br>£000 | Variance<br>£000 | Budget<br>£000 | Actual<br>£000 | Variance<br>£000 |
| <b>Pay Budgets</b>             | 3,016              | 2,659          | 357              | 3,624          | 3,286          | 339              |
| <b>Non Pay Budgets</b>         |                    |                |                  |                |                |                  |
| - North Yorkshire & Humber CSU | 1,646              | 1,869          | (223)            | 1,990          | 2,251          | (260)            |
| - Other Non Pay Budgets        | 697                | 572            | 124              | 836            | 1,065          | (229)            |
| - Contingency                  | 0                  | 0              | 0                | 833            |                | 833              |
| Transfer to Programme          | 0                  | 0              | 0                | (833)          |                | (833)            |
| <b>Reserve</b>                 | 0                  | 0              | 0                | 1,478          | 495            | 983              |
| Transfer to Programme          | 0                  | 0              | 0                | (900)          |                | (900)            |
| <b>Total expenditure</b>       | <b>5,358</b>       | <b>5,100</b>   | <b>258</b>       | <b>7,029</b>   | <b>7,097</b>   | <b>(67)</b>      |
| <b>Income</b>                  | <b>(389)</b>       | <b>(443)</b>   | <b>54</b>        | <b>(432)</b>   | <b>(499)</b>   | <b>67</b>        |
| <b>Total</b>                   | <b>4,969</b>       | <b>4,657</b>   | <b>312</b>       | <b>6,597</b>   | <b>6,597</b>   | <b>0</b>         |

4.2 If the Month 10 surplus was annualised this would mean a surplus of just under 5.7% and £374k. This has been incorporated into the contingencies below.

**Figure 2 – Running Costs Annualised Surplus**



## 5. Risks and Mitigations

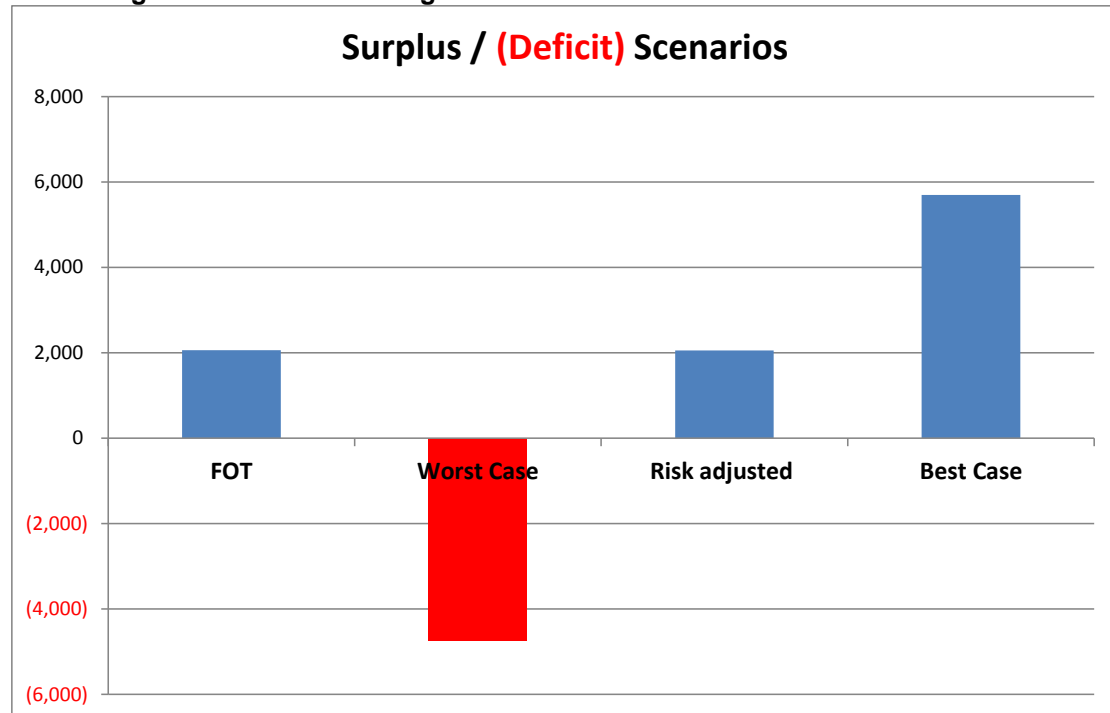
5.1 The following graph highlights the overall level of risk to the current forecast outturn (FOT) compared to the following scenarios:

**Worst Case** – Full value of all risks realised with no contingencies

**Risk Adjusted** – Net effect of probable risk and contingency values

**Best Case** – Full value of all contingencies realised with no risks

**Figure 3 – Risks and Mitigations effect**



- 5.2 As the following tables highlight the gap between the Best and Worst case of £10.4m, having previously been £8.2m in December, results from the fact there are £6.8m of risks and only £3.6m of mitigations.

**Table 5 – Potential Risks: detailed at 5.3 to 5.15 below**

| Risks                               | Full value<br>£'m | Probability | Probable value<br>£'m |
|-------------------------------------|-------------------|-------------|-----------------------|
| First to Follow-Up                  | 2.9               | 50%         | 1.5                   |
| Specialist activity (CNS and BAHAs) | 0.9               | 20%         | 0.2                   |
| Mid Yorks - Overperformance query   | 0.4               | 10%         | 0.0                   |
| NCAs - Risk Share benefit           | 0.2               | 20%         | 0.0                   |
| HDFT Community contract             | 0.2               | 20%         | 0.0                   |
| QIPP shortfall                      | 1.1               | 55%         | 0.6                   |
| Reablement funding                  | 0.3               | 30%         | 0.1                   |
| OCTs recorded as OPPROCs            | 0.3               | 0%          | 0.0                   |
| MSK contract                        | 0.1               | 70%         | 0.1                   |
| NYNET                               | 0.2               | 90%         | 0.2                   |
| East Riding s256                    | 0.1               | 100%        | 0.1                   |
| Community Equipment Store           | 0.2               | 100%        | 0.2                   |
| <b>Total</b>                        | <b>6.8</b>        |             | <b>3.0</b>            |

- 5.3 **First to Follow-Up** - The majority of the contract challenge and penalties are close to being formally agreed other than the query against the first to follow-up ratio that totals £2.9m in the outturn. Although YFT acknowledges the fact the contract states a 1 to 1.5 ratio, they strongly emphasise that this was only agreed subject to a clinical review and that their conditions registers now supersede this.
- 5.4 **Specialist activity** - The Specialised Services agency has been in contact with YFT regarding cancer nurse specialist funding and bone anchored hearing aid services. The agency is arguing that the allocation to fund this activity was not transferred to them and remains with the CCG. This is estimated to be around £900k and is included as a risk until formally resolved. The CCG is currently reviewing the history of this activity and identifying where it included as part of the 2013/14 planning round. The risk is reduced this month as the early results of this work support the CCGs position and results in a much reduced risk.
- 5.5 **Mid Yorks over performance** - The latest Mid Yorkshire performance included a significant rise in activity, almost 100% for November. Following investigation, it appears that significant data quality issues are largely the reason for this following the implementation of a new PAS system at the Trust in October. The CCG is therefore forecasting based on the position before this point, which is around contract level.
- 5.6 **Non Contract Activity (NCAs)** - The CCG is reporting a benefit as a result of risk sharing NCAs, but as yet no formal agreement is in place and it may be at risk.

- 5.7 **Harrogate District NHS Foundation Trust Community Contract** - Notification of a planned change to the value of the community contract with Harrogate District NHS Foundation Trust has been received from Harrogate and Rural District CCG. A number of elements are still being queried, particularly given this late stage of the year and the CCG has disputed the charge.
- 5.8 **QIPP** - The latest monthly review of this with the Innovation and Improvement Team suggests there is a high degree of risk to the deliverability of the remaining £1.1m to come in, 50%.
- 5.9 **Reablement Funding** - The CCG is committed to honouring the previous level of spend in this area with the council. We are currently exploring the possibility of moving resource already provided by the CCG through Health Gain funding to City of York Council (CYC) to cover this, but are awaiting a response to this.
- 5.10 **Optical Computed Tomography** – YFT are forecasting payment for these outpatient procedures (OPPROC), despite the fact that they are included in their 2014/15 Coding and Counting notification letter.
- 5.11 **Musculo-Skeletal (MSK) Contract** – The current budget, against which the CCG are forecasting break-even, does not match the contract value and needs to be reviewed and, in all likelihood, increased in line with the higher amount.
- 5.12 **NYNET** – The CCG has recently been made aware of a charge payable by all North Yorkshire CCGs relating to community IT infrastructure and telephony charges of circa £200k. Work is underway to be assured of the source and level of this charge before agreement to pay.
- 5.13 **East Riding Section 256** – The CCG has been made aware of a commitment relating to services provided in the Pocklington area by East Riding Council under a previous Section 256 agreement with the PCT. The CCG is checking the legal arrangements of making this payment under the new organisation.
- 5.14 **Community Equipment Store** – The current budget, against which the CCG are forecasting break-even, does not match the contract value and needs to be reviewed and, in all likelihood, increased in line with the higher amount.
- 5.15 The CCG has therefore developed a series of contingency schemes to mitigate / off-set these risks.



**Table 6 – Contingencies: detailed at 5.16 to 5.23 below**

| <b>Contingencies</b>                | <b>Full value<br/>£'m</b> | <b>Probability</b> | <b>Probable value<br/>£'m</b> |
|-------------------------------------|---------------------------|--------------------|-------------------------------|
| Further QIPP                        | 0.2                       | 50%                | 0.1                           |
| Further transfer from Running Costs | 0.9                       | 100%               | 0.9                           |
| CSU contract management             | 0.2                       | 100%               | 0.2                           |
| PCU management costs                | 0.8                       | 75%                | 0.6                           |
| HEY SCG adjustment                  | 0.9                       | 80%                | 0.7                           |
| LTH FOT                             | 0.4                       | 50%                | 0.2                           |
| Offender Health adjustment          | 0.1                       | 100%               | 0.1                           |
| Legacy provisions                   | 0.2                       | 100%               | 0.2                           |
| <b>Total</b>                        | <b>3.6</b>                |                    | <b>3.0</b>                    |

- 5.16 **QIPP** – The forecast Prescribing QIPP has been significantly reduced, but a number of schemes are still to come into effect.
- 5.17 **Running Costs** - The principle and most likely source of the CCG's mitigation strategy is to transfer Running Costs budget to Programme Costs as part of any plan and this has been quantified at £888k.
- 5.18 **CSU contract** – The CCG has agreed a level of contract challenges with the CSU where the level of service and input from the CSU has fallen short of the expectations of the CCG.
- 5.19 **PCU** - It is also anticipated that a large proportion of the PCU management and operating costs incurred this will in fact relate to work done on the retrospective claims and could, when quantified be charged to the previous year's provision.
- 5.20 **HEY SCG adjustment** – The CCG has been forecasting over and above the current invoiced amount from Hull and East Yorkshire Hospital (HEY) for an anticipated specialist service adjustment. Initial discussions with the lead commissioner for this provider suggest this may have been overestimated.
- 5.21 **LTH FOT** – The finance and contracting team are in discussions with Leeds Teaching Hospital to agree a year end position.
- 5.22 **Offender Health Adjustment** – Full Sutton prison has been incorrectly assigned to the CCG, which means we are being recharged by YFT for work undertaken. This is being corrected and will instead be recharged to East Riding CCG.
- 5.23 **Legacy provisions** – A further, non-recurrent benefit may also be possible following examination of current expenditure where it relates to previous years and can therefore be attributed to the legacy provision.

## 6. QIPP

6.1 The CCG continues to show a shortfall against the original QIPP plans, but is now forecasting further slippage against the revised plans.

**Table 7 – QIPP**

| Scheme   | Revised Target |              | Actual       |              |              | FOT          |              | Risk Adjusted FOT |              |
|--|----------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------------|--------------|
|  | CYE            | FYE          | YTD          | CYE          | FYE          | CYE          | FYE          | CYE               | FYE          |
|  | £'000s         | £'000s       | £'000s       | £'000s       | £'000s       | £'000s       | £'000s       | £'000s            | £'000s       |
| Better Care Better Values<br>First to Follow-Up Ratios | 3,902          | 3,902        | 2,500        | 3,902        | 3,902        | 3,902        | 3,902        | 3,902             | 3,902        |
| Prescribing  | 945            | 945          | 250          | 333          | 333          | 333          | 333          | 333               | 333          |
| Smoking Thresholds                                     | 500            | 0            | 0            | 0            | 0            | 500          | 0            | 125               | 0            |
| Pathology  | 450            | 700          | 0            | 0            | 0            | 0            | 0            | 0                 | 0            |
| Contracting - Lucentis drug<br>discount                | 400            | 400          | 300          | 400          | 400          | 400          | 400          | 400               | 400          |
| Out of area  | 300            | 400          | 0            | 0            | 0            | 300          | 400          | 225               | 300          |
| Procedures of Limited<br>Clinical Value                | 250            | 400          | 0            | 0            | 0            | 250          | 400          | 125               | 200          |
| Home Oxygen  | 25             | 100          | 0            | 0            | 0            | 0            | 0            | 0                 | 0            |
| <b>Total</b>   | <b>6,772</b>   | <b>6,847</b> | <b>3,050</b> | <b>4,635</b> | <b>4,635</b> | <b>5,685</b> | <b>5,435</b> | <b>5,110</b>      | <b>5,135</b> |

6.2 The forecast, £5.7m, still requires a further £1.1m of QIPP schemes to come into effect from Month 10. The latest review with the Innovation and Improvement Team suggests there is a high degree of risk to the deliverability of this, 50%, and the CCG is now in the process of prioritising the mitigation plans previously identified to off-set this.

6.3 It is not anticipated that there will be any material mitigation of this through additional QIPP with the only schemes at present yet to come into effect within Prescribing, potentially bringing in a further £200k.

## 7. Working Capital

### Cash

7.1 At the end of Month 10, the CCG ledger cash book balances totalled £856k (2.9%), which is within the 5% of drawdown maximum bank balance allowable.

7.2 Cash balances are forecast to be £10k as at March 2014, in line with NHS England expectations.

### Code of Better Payment Practice

7.3 The value and volume of NHS invoices paid during January was, at 93.6% and 99.8% respectively against a target for both of 95% of invoices paid within 30 days of the invoice date.

**Table 8 – NHS Creditors**

| Month  | Total paid<br>No. | Paid on time<br>No. | Paid within<br>target<br>% | Total paid<br>£ | Paid on time<br>£ | Paid within<br>target<br>% |
|--------|-------------------|---------------------|----------------------------|-----------------|-------------------|----------------------------|
| Apr-13 | 12                | 12                  | 100.0%                     | 20,107,497      | 20,107,497        | 100.0%                     |
| May-13 | 18                | 14                  | 77.8%                      | 21,107,430      | 20,993,947        | 99.5%                      |
| Jun-13 | 35                | 29                  | 82.9%                      | 22,007,192      | 21,940,575        | 99.7%                      |
| Jul-13 | 182               | 175                 | 96.2%                      | 23,120,732      | 23,069,670        | 99.8%                      |
| Aug-13 | 326               | 312                 | 95.7%                      | 16,010,782      | 15,877,055        | 99.2%                      |
| Sep-13 | 249               | 232                 | 93.2%                      | 25,393,252      | 25,291,676        | 99.6%                      |
| Oct-13 | 204               | 188                 | 92.2%                      | 21,798,549      | 21,734,827        | 99.7%                      |
| Nov-13 | 165               | 158                 | 95.8%                      | 24,686,328      | 24,640,928        | 99.8%                      |
| Dec-13 | 307               | 283                 | 92.2%                      | 26,999,227      | 26,552,973        | 98.3%                      |
| Jan-14 | 296               | 277                 | 93.6%                      | 26,000,534      | 25,951,796        | 99.8%                      |
| Feb-14 |                   |                     |                            |                 |                   |                            |
| Mar-14 |                   |                     |                            |                 |                   |                            |

7.4 The value and volume of Non-NHS invoices paid during January was, at 96.1% and 98.6% respectively against a target for both of 95% of invoices paid within 30 days of the invoice date.

**Table 9 – Non-NHS Creditors**

| Month  | Total paid<br>No. | Paid on time<br>No. | Paid within<br>target<br>% | Total paid<br>£ | Paid on time<br>£ | Paid within<br>target<br>% |
|--------|-------------------|---------------------|----------------------------|-----------------|-------------------|----------------------------|
| Apr-13 | 51                | 51                  | 100.0%                     | 985,004         | 985,004           | 100.0%                     |
| May-13 | 134               | 130                 | 97.0%                      | 1,070,939       | 1,059,594         | 98.9%                      |
| Jun-13 | 183               | 161                 | 88.0%                      | 2,068,828       | 2,014,690         | 97.4%                      |
| Jul-13 | 199               | 175                 | 87.9%                      | 2,184,748       | 2,099,334         | 96.1%                      |
| Aug-13 | 353               | 297                 | 84.1%                      | 2,339,380       | 2,172,621         | 92.9%                      |
| Sep-13 | 182               | 161                 | 88.5%                      | 1,099,704       | 1,004,410         | 91.3%                      |
| Oct-13 | 360               | 323                 | 89.7%                      | 2,664,111       | 2,622,928         | 98.5%                      |
| Nov-13 | 298               | 265                 | 88.9%                      | 2,447,241       | 2,382,550         | 97.4%                      |
| Dec-13 | 281               | 258                 | 91.8%                      | 2,097,461       | 2,016,198         | 96.1%                      |
| Jan-14 | 311               | 299                 | 96.1%                      | 2,092,480       | 2,062,408         | 98.6%                      |
| Feb-14 |                   |                     |                            |                 |                   |                            |
| Mar-14 |                   |                     |                            |                 |                   |                            |

7.5 The total outstanding Creditors are as follows:

**Table 10 – Non-NHS Creditors**

|           | 1-4 weeks<br>No. | 1-4 weeks<br>£ | 5-8 weeks<br>No. | 5-8 weeks<br>£ | > 9 weeks<br>No. | > 9 weeks<br>£ | Total<br>No. | Total<br>£ |
|-----------|------------------|----------------|------------------|----------------|------------------|----------------|--------------|------------|
| As at Jan | 142              | 1,589,551      | 80               | 1,273,223      | 253              | 976,750        | 475          | 3,839,524  |
| As at Dec | 107              | 3,223,719      | 123              | 456,316        | 246              | 781,955        | 476          | 4,461,990  |

7.6 The CCG has two invoices / Debtors that are now over 60 days due. These equate to around £345k and relate to the recharge to both City of York Council and North Yorkshire County Council for Public Health drugs. The detail of the methodology behind the original budget split is being reviewed in order to resolve these, although the CCG's latest financial position now includes a proportion of these not being paid.

**Table 11 – Total outstanding debtors**

|  | No. of Invoices | Current        | Days Overdue  |          |          |                |          |          | Total            |
|--|-----------------|----------------|---------------|----------|----------|----------------|----------|----------|------------------|
|  |                 |                | 0-30          | 31-60    | 61-90    | 91-180         | 181-360  | 361+     |                  |
|  |                 | £              | £             | £        | £        | £              | £        | £        | £                |
| <b>NHS English CCG'S</b>                   |                 |                |               |          |          |                |          |          |                  |
| NHS Commissioning Board                    | 3               | 102,431        | 19,080        | 0        | 0        | 0              | 0        | 0        | 121,511          |
| CCG's                                      | 9               | 749,592        | 53,850        | 0        | 0        | 0              | 0        | 0        | 803,442          |
| Councils                                   | 2               | 0              | 0             | 0        | 0        | 345,654        | 0        | 0        | 345,654          |
| Other                                      | 2               | 95,307         | 0             | 0        | 0        | 0              | 0        | 0        | 95,307           |
|  | <b>16</b>       | <b>947,330</b> | <b>72,930</b> | <b>0</b> | <b>0</b> | <b>345,654</b> | <b>0</b> | <b>0</b> | <b>1,365,914</b> |
|  |                 |                |               |          |          |                |          |          |                  |
|  | No. of Invoices | Current        | Days Overdue  |          |          |                |          |          | Total            |
|  |                 | £              | £             | £        | £        | £              | £        | £        | £                |
| <b>Aged Debt by Organisation</b>           |                 |                |               |          |          |                |          |          |                  |
| NHS Commissioning Board                    | 3               | 102,431        | 19,080        | 0        | 0        | 0              | 0        | 0        | 121,511          |
| NHS Scarborough CCG                        | 4               | 261,235        | 53,850        | 0        | 0        | 0              | 0        | 0        | 315,085          |
| NHS Cumbria CCG                            | 1               | 13,002         | 0             | 0        | 0        | 0              | 0        | 0        | 13,002           |
| NHS Harrogate and Rural CCG                | 1               | 217,036        | 0             | 0        | 0        | 0              | 0        | 0        | 217,036          |
| NHS Hambleton Richmondshire and Whitby CCG | 2               | 180,675        | 0             | 0        | 0        | 0              | 0        | 0        | 180,675          |
| NHS Airedale Wharfedale and Craven CCG     | 1               | 77,644         | 0             | 0        | 0        | 0              | 0        | 0        | 77,644           |
| Ramsay Healthcare                          | 2               | 95,307         | 0             | 0        | 0        | 0              | 0        | 0        | 95,307           |
| North Yorkshire County Council             | 1               | 0              | 0             | 0        | 0        | 116,056        | 0        | 0        | 116,056          |
| City of York County Council                | 1               | 0              | 0             | 0        | 0        | 229,598        | 0        | 0        | 229,598          |
|  | <b>16</b>       | <b>947,330</b> | <b>72,930</b> | <b>0</b> | <b>0</b> | <b>345,654</b> | <b>0</b> | <b>0</b> | <b>1,365,914</b> |

## 8. Recommendations

The Governing Body is asked to receive and note the finance and QIPP report.

## Appendix A – Detailed Programme Costs

| Area  | Cumulative To Date |                |                  | Forecast Outturn |                |                  | Previous Month |                |                  | Movement       |                |                  |
|---|--------------------|----------------|------------------|------------------|----------------|------------------|----------------|----------------|------------------|----------------|----------------|------------------|
|   | Budget<br>£000     | Actual<br>£000 | Variance<br>£000 | Budget<br>£000   | Actual<br>£000 | Variance<br>£000 | Budget<br>£000 | Actual<br>£000 | Variance<br>£000 | Budget<br>£000 | Actual<br>£000 | Variance<br>£000 |
| <b>Acute Services</b>                                     |                    |                |                  |                  |                |                  |                |                |                  |                |                |                  |
| York Teaching Hospitals NHS Foundation Trust              | 140,520            | 141,410        | (890)            | 168,624          | 169,692        | (1,068)          | 168,624        | 169,417        | (793)            | 0              | 275            | (275)            |
| Yorkshire Ambulance Service NHS Trust                     | 9,524              | 9,857          | (334)            | 11,429           | 11,794         | (365)            | 11,429         | 11,794         | (365)            | 0              | 0              | 0                |
| Leeds Teaching Hospitals NHS Trust                        | 6,028              | 6,507          | (478)            | 7,234            | 7,648          | (414)            | 7,234          | 7,877          | (643)            | 0              | (229)          | 229              |
| Hull and East Yorkshire Hospitals NFT                     | 3,163              | 2,860          | 303              | 3,796            | 3,421          | 375              | 3,796          | 3,335          | 461              | 0              | 86             | (86)             |
| Harrogate and District NHS Foundation Trust               | 1,122              | 1,135          | (13)             | 1,346            | 1,401          | (55)             | 1,346          | 1,418          | (72)             | 0              | (17)           | 17               |
| Mid Yorkshire Hospitals NHS Trust                         | 1,500              | 1,501          | (0)              | 1,801            | 1,800          | 1                | 1,801          | 1,778          | 23               | 0              | 22             | (22)             |
| South Tees NHS Foundation Trust                           | 895                | 895            | 0                | 1,074            | 1,039          | 35               | 1,074          | 1,026          | 48               | 0              | 13             | (13)             |
| North Lincolnshire & Goole                                | 625                | 464            | 161              | 750              | 530            | 220              | 750            | 530            | 220              | 0              | 0              | 0                |
| Non Contracted Activity                                   | 3,378              | 3,402          | (24)             | 4,054            | 4,003          | 50               | 4,054          | 4,003          | 50               | 0              | 0              | 0                |
| Ramsay  | 6,450              | 6,976          | (526)            | 7,740            | 8,399          | (659)            | 7,740          | 8,310          | (570)            | 0              | 90             | (90)             |
| Nuffield Health   | 2,451              | 2,883          | (432)            | 2,941            | 3,452          | (511)            | 2,941          | 3,562          | (621)            | 0              | (110)          | 110              |
| Other Private Providers                                   | 276                | 109            | 167              | 331              | 131            | 200              | 331            | 100            | 231              | 0              | 31             | (31)             |
| Winter Pressures  | 118                | 118            | 0                | 1,411            | 1,411          | 0                | 1,411          | 1,411          | 0                | 0              | 0              | 0                |
| Consortia and other arrangements                          | 0                  | 0              | 0                | 0                | 0              | 0                | 0              | 0              | 0                | 0              | 0              | 0                |
| <b>Sub Total</b>  | <b>176,050</b>     | <b>178,116</b> | <b>(2,066)</b>   | <b>212,530</b>   | <b>214,722</b> | <b>(2,192)</b>   | <b>212,530</b> | <b>214,561</b> | <b>(2,031)</b>   | <b>0</b>       | <b>161</b>     | <b>(161)</b>     |
| <b>Mental Health Services</b>                             |                    |                |                  |                  |                |                  |                |                |                  |                |                |                  |
| Leeds & York Partnerships NHS Foundation Trust            | 25,249             | 23,901         | 1,348            | 30,299           | 28,718         | 1,581            | 30,299         | 28,718         | 1,581            | 0              | 0              | 0                |
| Humber NHS Foundation Trust                               | 1,875              | 1,875          | (0)              | 2,249            | 2,249          | 0                | 2,249          | 2,249          | 0                | 0              | 0              | 0                |
| Tees Esk and Wear Valleys NHS Foundation Trust            | 1,102              | 1,155          | (52)             | 1,323            | 1,381          | (58)             | 1,323          | 1,323          | 0                | 0              | 58             | (58)             |
| Mental Health Specialist Services                         | 3,716              | 3,678          | 38               | 4,459            | 4,743          | (284)            | 4,459          | 3,863          | 596              | 0              | 880            | (880)            |
| Other Mental Health                                       | 215                | 194            | 21               | 258              | 233            | 25               | 258            | 258            | (0)              | 0              | (25)           | 25               |
| <b>Sub Total</b>  | <b>32,157</b>      | <b>30,802</b>  | <b>1,355</b>     | <b>38,588</b>    | <b>37,325</b>  | <b>1,264</b>     | <b>38,588</b>  | <b>36,411</b>  | <b>2,177</b>     | <b>0</b>       | <b>913</b>     | <b>(913)</b>     |
| <b>Community Services</b>                                 |                    |                |                  |                  |                |                  |                |                |                  |                |                |                  |
| York Hospitals NHS Foundation Trust - Community           | 14,601             | 14,601         | (0)              | 17,522           | 17,522         | (0)              | 17,522         | 17,487         | 35               | 0              | 35             | (35)             |
| York Hospitals NHS Foundation Trust - MSK                 | 1,756              | 1,756          | 0                | 2,107            | 2,059          | 48               | 2,107          | 2,072          | 35               | 0              | (13)           | 13               |
| Harrogate and District NHS Foundation Trust - Community   | 6,757              | 6,757          | (0)              | 8,109            | 8,081          | 28               | 8,109          | 8,081          | 28               | 0              | 0              | 0                |
| Hospices  | 993                | 972            | 21               | 1,192            | 1,192          | 0                | 1,192          | 1,192          | 0                | 0              | 0              | 0                |
| Other Community   | 37                 | 36             | 0                | 44               | 44             | 0                | 44             | 44             | 0                | 0              | 0              | 0                |
| <b>Sub total</b>  | <b>24,144</b>      | <b>24,123</b>  | <b>21</b>        | <b>28,973</b>    | <b>28,898</b>  | <b>75</b>        | <b>28,973</b>  | <b>28,876</b>  | <b>97</b>        | <b>0</b>       | <b>22</b>      | <b>(22)</b>      |
| <b>Other Services</b>                                     |                    |                |                  |                  |                |                  |                |                |                  |                |                |                  |
| Continuing Care   | 17,858             | 15,707         | 2,151            | 21,430           | 19,460         | 1,970            | 21,430         | 20,127         | 1,302            | 0              | (667)          | 667              |
| Funded Nursing Care                                       | 3,714              | 3,367          | 348              | 4,457            | 3,998          | 459              | 4,457          | 4,011          | 446              | 0              | (13)           | 13               |
| Partnerships  | 2,013              | 1,475          | 537              | 2,415            | 1,603          | 813              | 2,415          | 1,603          | 813              | 0              | 0              | 0                |
| Patient Transport - Yorkshire Ambulance Service NHS Trust | 1,621              | 1,578          | 43               | 1,945            | 1,919          | 26               | 1,945          | 1,922          | 23               | 0              | (4)            | 4                |
| GP IT   | 1,101              | 1,101          | (0)              | 1,321            | 1,321          | 0                | 1,071          | 1,071          | 0                | 250            | 250            | 0                |
| Property Services   | 367                | 367            | (0)              | 440              | 440            | 0                | 0              | 0              | 0                | 440            | 440            | 0                |
| NHS 111   | 220                | 375            | (155)            | 264              | 450            | (186)            | 264            | 450            | (186)            | 0              | 0              | 0                |
| Other Services  | 150                | 147            | 3                | 180              | 192            | (12)             | 180            | 192            | (12)             | 0              | 0              | 0                |
| <b>Sub total</b>  | <b>27,044</b>      | <b>24,116</b>  | <b>2,927</b>     | <b>32,453</b>    | <b>29,383</b>  | <b>3,070</b>     | <b>31,763</b>  | <b>29,377</b>  | <b>2,386</b>     | <b>690</b>     | <b>6</b>       | <b>684</b>       |
| <b>Primary Care</b>                                       |                    |                |                  |                  |                |                  |                |                |                  |                |                |                  |
| Prescribing   | 38,490             | 39,558         | (1,067)          | 45,640           | 47,069         | (1,429)          | 45,640         | 46,569         | (929)            | 0              | 500            | (500)            |
| Enhanced Services   | 1,204              | 1,082          | 122              | 1,445            | 1,295          | 150              | 1,445          | 1,295          | 150              | 0              | 0              | 0                |
| Other GP Services   | 0                  | 0              | 0                | 0                | 0              | 0                | 0              | 0              | 0                | 0              | 0              | 0                |
| Oxygen  | 251                | 222            | 29               | 301              | 265            | 36               | 301            | 265            | 36               | 0              | 0              | 0                |
| Other Primary Care  | 250                | 217            | 33               | 300              | 260            | 40               | 300            | 260            | 40               | 0              | 0              | 0                |
| <b>Sub Total</b>  | <b>40,195</b>      | <b>41,078</b>  | <b>(883)</b>     | <b>47,686</b>    | <b>48,889</b>  | <b>(1,203)</b>   | <b>47,686</b>  | <b>48,389</b>  | <b>(703)</b>     | <b>0</b>       | <b>500</b>     | <b>(500)</b>     |
| <b>Trading Position</b>                                   | <b>299,590</b>     | <b>298,236</b> | <b>1,354</b>     | <b>360,230</b>   | <b>359,215</b> | <b>1,014</b>     | <b>359,540</b> | <b>357,613</b> | <b>1,927</b>     | <b>690</b>     | <b>1,602</b>   | <b>(912)</b>     |
| Reserves  | 865                | 0              | 865              | 1,838            | 0              | 1,838            | 1,725          | 800            | 925              | 113            | (800)          | 913              |
| Contingency   | 813                | 0              | 813              | 1,040            | 0              | 1,040            | 1,040          | 0              | 1,040            | 0              | 0              | 0                |
| Unallocated QIPP  | (4,502)            | 0              | (4,502)          | (5,402)          | 0              | (5,402)          | (5,402)        | 0              | (5,402)          | 0              | 0              | 0                |
| Reserves  | (2,824)            | 0              | (2,824)          | (2,524)          | 0              | (2,524)          | (2,637)        | 800            | (3,437)          | 113            | (800)          | 913              |
| <b>Financial Position</b>                                 | <b>296,767</b>     | <b>298,236</b> | <b>(1,469)</b>   | <b>357,706</b>   | <b>359,215</b> | <b>(1,510)</b>   | <b>356,903</b> | <b>358,413</b> | <b>(1,510)</b>   | <b>803</b>     | <b>802</b>     | <b>1</b>         |
| Surplus (1%)  | 2,972              | 0              | 2,972            | 3,566            | 0              | 3,566            | 3,566          | 0              | 3,566            | 0              | 0              | 0                |
| <b>Overall Financial Position</b>                         | <b>299,739</b>     | <b>298,236</b> | <b>1,503</b>     | <b>361,272</b>   | <b>359,215</b> | <b>2,056</b>     | <b>360,469</b> | <b>358,413</b> | <b>2,056</b>     | <b>803</b>     | <b>802</b>     | <b>1</b>         |