



**North Central London CCG  
Governing Body Meeting  
18 June 2020**

<b>Report Title</b>	2020/21 Governing Body Report –Month 2	<b>Date of report</b>	11.06.2020	<b>Agenda Item</b>	3.1
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<b>Name of Authorising Finance Lead</b>	Simon Goodwin, CFO	<b>Summary of Financial Implications</b>  At Month 2 the CCG reports against a 4 month COVID-19 budget and highlights that it is not possible to estimate the financial impact this will have on the CCG overall deficit until further guidance is issued from NHSE/I.			
<b>Report Summary</b>	<p>In response to COVID-19 the 2020/21 planning process has been suspended and the CCG has been allocated a four month budget for the period April to July 20.</p> <p>For this period, all CCGs are expected to breakeven and any reported pressures will be met by a non-recurrent adjustment to allocations.</p> <p>At Month 2 May 2020, the CCG reports year to date over-performance of £16.7m and a forecast over-performance of £4.7m. Cost pressures are expected to be funded by a retrospective adjustment to allocation between April 20 and July 20.</p>				
<b>Recommendation</b>	<p>The Governing Body is asked:</p> <p><b>NOTE</b> the contents of this report</p> <p><b>NOTE</b> that the COVID-19 Financial Governance Arrangements remain appropriate and may be extended if national guidance changes</p> <p><b>APPROVE</b> the amendments to the SFIs</p>				
<b>Identified Risks and Risk Management Actions</b>	The report highlights the unquantified risks, on the overall CCG deficit at Month 2, as further guidance is expected from NHSE/I.				

<b>Conflicts of Interest</b>	<i>Not Applicable</i>
<b>Resource Implications</b>	All over-performance contained with the Apr'20-Jul'20 COVID-19 budget should be met by a non-recurrent allocation adjustment from NHSE. At this time It is not possible to estimate the financial impact on the CCG overall deficit until further guidance is issued from NHSE/I.
<b>Engagement</b>	This report is presented at the Governing Body.
<b>Equality Impact Analysis</b>	This report has been written in accordance with the provisions of the Equality Act 2010.
<b>Report History and Key Decisions</b>	This Finance report is presented to the Governing Body quarterly.
<b>Next Steps</b>	This report is to be reviewed by the Governing Body.
<b>Appendices</b>	Schedule 2c SFIs Annex 1 Covid-19 Ready



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Clinical Commissioning Group

# Budget & Finance Report 2020-21

Month 2 (May 2020)

# NCL CCG 2020/21 Budget & Finance Report

Month 2 (May 2020)



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# 2020/21 NCL CCG National Allocations



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Allocations Summary 2020/21		NHSE National Model	NCL Plan	Variance
		£m	£m	£m
Revenue Resource Limit	Core	744	729	16
	Co-Commissioning	77	78	(1)
	Running Costs	9	10	(1)
Total Allocations		830	816	14

The table above provides a summary of the April to July 20 budget which was uploaded based on the NHSE/I National Model. This budget is c.£14m higher than the CCG planned budget for the same period, this is due to block contracts with NHSE providers being higher than they would have been under the CCG's pre COVID-19 plan. The allocation that has been received appears not to have taken into account the additional Primary Care Co-Commissioning allocation (c£1m) and is under the CCG estimate for running costs (c£1m) during this period. These queries have been raised with NHSE/I.

# 20/21 NCL National Allocation Months 1-4



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Financial Plan Summary 2020/21		2020/21 M1-M4 Plan	NHSE National Model (Budget Upload) M1-M4	Difference between Plan and Upload
		£m	£m	£m
<b>Revenue Resource Limit</b>	Recurrent	816	815	(1)
	Non-Recurrent	0	15	15
<b>Total In Year Allocation</b>		<b>816</b>	<b>830</b>	<b>14</b>
<b>Income and Expenditure</b>	Acute	427	429	2
	Mental Health	102	103	1
	Community Services	90	87	(4)
	Continuing Care	41	41	0
	Primary Care	74	75	1
	Primary Care Co-Commissioning	78	77	(1)
	Other Programme	11	9	(1)
<b>Total Programme Costs</b>	<b>Total Programme Costs</b>	<b>823</b>	<b>821</b>	<b>(2)</b>
<b>Running Costs</b>	<b>Running Costs</b>	<b>9</b>	<b>9</b>	<b>(0)</b>
<b>Contingency</b>	<b>Contingency</b>	<b>4</b>	<b>0</b>	<b>(4)</b>
<b>Total Expenditure</b>	<b>Total Expenditure</b>	<b>836</b>	<b>830</b>	<b>(6)</b>
<b>In Year Surplus / (Deficit)</b>	<b>In Year Surplus / (Deficit)</b>	<b>(20)</b>	<b>0</b>	<b>20</b>

In response to COVID-19, a temporary arrangement has been put in place covering the financial period 1 April 2020 to 31 July 2020.

For this period a budget has been set which reflects expected costs for Month 1-4 (Apr-Jul), in line with national guidance. The principle, is that for this period, all CCGs are expected to breakeven – thus any reported pressures will be met by a non-recurrent adjustment to allocations.

The CCG is therefore no longer anticipating a £20m deficit for the first 4 months of the year. However as revised planning guidance has not been issued it is not possible to estimate the financial impact on the CCG deficit.

# Executive Summary



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At Month 2 May 2020, NCL CCG has reported against a 4 month COVID-19 budget. Within this the year to date over-performance of £16.7m and a forecast over-performance of £4.7m. Cost pressures is expected to be funded by a retrospective adjustment to allocation

## Summary financial position (£m)

	YTD			Month 1 - 4 (excl. COVID-19)		
	Bud	Actual	Var	Bud	FOT	Var
<b>Revenue Resource Limit</b>	<b>415.0</b>	<b>415.0</b>	<b>0.0</b>	<b>830.0</b>	<b>830.0</b>	<b>0.0</b>
Acute	214.6	214.0	0.7	429.3	427.3	1.9
Non-Acute	191.1	194.9	(3.7)	382.3	388.1	(5.9)
Other Programme Services	2.8	3.3	(0.4)	5.7	6.5	(0.8)
Running Costs	4.5	4.5	0.0	9.1	9.1	0.0
COVID-19 Costs	0.0	13.2	(13.2)	0.0	0.0	0.0
<b>Total Operational</b>	<b>413.2</b>	<b>429.9</b>	<b>(16.7)</b>	<b>826.3</b>	<b>831.0</b>	<b>(4.7)</b>
Reserves & Contingency	1.9	1.9	0.0	3.7	3.7	0.0
<b>Total Non Operational</b>	<b>1.9</b>	<b>1.9</b>	<b>0.0</b>	<b>3.7</b>	<b>3.7</b>	<b>0.0</b>
<b>Total Expenditure</b>	<b>415.0</b>	<b>431.7</b>	<b>16.7</b>	<b>830.0</b>	<b>834.7</b>	<b>4.7</b>
<b>Surplus / (Deficit)</b>	<b>0.0</b>	<b>(16.7)</b>	<b>(16.7)</b>	<b>0.0</b>	<b>(4.7)</b>	<b>(4.7)</b>

## Summary position

The CCG reports a YTD and FOT over-performance of £16.7m and £4.7m respectively, against the 4 month budget. Of this £13.2m of the YTD variance relates specifically to COVID-19 costs.

Excluding COVID-19 costs, the FOT variances are mainly driven by:

- **£2.5m** - prior year Prescribing pressures (**£1.9m YTD**), and increased Category M costs from Jun'20
- **£4.5m** - unfunded commitments (**£2.1m YTD**)
- **£0.8m** - additional Primary Care Co Commissioning allocation not yet received (**£0.5m YTD**), and
- **£0.8m** – unfunded Extended Access costs within Programme Services (**£0.4m YTD**)

This has been offset by underspends of **£1.9m (£0.7m YTD)** reported within Acute services and **£1.9m** reported within Continuing Healthcare Services (**£0.7m YTD**)

# Acute Performance

The acute position reports YTD under-performance of £0.7m and a forecast under-performance of £1.9m. This is due to contracts that are being funded directly by NHSE/I

## Acute performance (£m)

Trust / Service	YTD			Month 1 - 4 (excl. COVID-19)			
	Bud	Actual	Var	Bud	FOT	Var	Var %
	£m	£m	£m	£m	£m	£m	%
Royal Free London	68.8	68.8	0.0	137.5	137.5	0.0	0%
University College London Hospital	40.2	40.2	0.0	80.3	80.3	0.0	0%
North Middlesex University Hospital	36.8	36.8	0.0	73.5	73.5	0.0	0%
Whittington Health	28.5	28.5	0.0	57.0	57.0	0.0	0%
Moorfields Eye Hospital	3.9	3.9	0.0	7.9	7.9	0.0	0%
Royal National Orthopaedic Hospital	1.3	1.3	0.0	2.7	2.7	0.0	0%
Great Ormond Street Hospital	1.2	1.2	0.0	2.3	2.3	0.0	0%
Other NHS	30.8	30.8	(0.0)	61.5	61.5	0.0	0%
<b>NHS In Sector Block</b>	<b>211.4</b>	<b>211.4</b>	<b>(0.0)</b>	<b>422.7</b>	<b>422.7</b>	<b>0.0</b>	<b>0%</b>
Independent / Commercial Sector	3.1	2.4	0.7	6.2	4.3	1.9	31%
Other	0.2	0.2	(0.0)	0.3	0.3	0.0	0%
<b>Total Acute</b>	<b>214.6</b>	<b>214.0</b>	<b>0.7</b>	<b>429.3</b>	<b>427.3</b>	<b>1.9</b>	<b>0%</b>

## Acute Performance

In line with NHSE/I guidance, for Month 1-4 the CCG has agreed block payments with all NHS providers. Therefore the CCG does not expect any variations from the reported block payment values.

The CCG's reported under-performance is driven by underspends on budgets relating private healthcare providers, namely BMI Healthcare and Highgate Private Clinic. These services are funded nationally by NHSE/I.

*For cost pressures over and above contract values, providers request reimbursement from NHSE/I*

# Non Acute, Programme and Running Costs

Excluding COVID-19 costs, the Non Acute position reports YTD over-performance of £3.7m and a forecast over-performance of £5.9m. While Running Costs report to plan and Programme Services report YTD and forecast over-performances of £0.4m and £0.8m respectively

## Non Acute & Corporate (£m)

Trust / Service	YTD			Month 1 - 4 (excl. COVID-19)			
	Bud	Actual	Var	Bud	FOT	Var	Var %
	£m	£m	£m	£m	£m	£m	%
<b>Non-acute</b>							
Mental Health Other & LD	51.4	51.9	(0.5)	102.8	103.9	(1.1)	0.0
Delegated Commissioning	38.3	38.8	(0.5)	76.6	77.4	(0.8)	0.0
Community Services	43.4	43.3	0.1	86.8	86.8	0.0	0.0
Primary Care	8.9	10.5	(1.6)	17.8	21.2	(3.4)	0.2
Primary Care - Prescribing	28.7	30.6	(1.9)	57.4	59.9	(2.5)	0.0
Continuing Care	20.4	19.7	0.7	40.8	38.9	1.9	0.0
<b>Total</b>	<b>191.1</b>	<b>194.9</b>	<b>(3.7)</b>	<b>382.3</b>	<b>388.1</b>	<b>(5.9)</b>	<b>0.0</b>
<b>Programmes &amp; Running Costs</b>							
Other Programme Services	2.8	3.3	(0.4)	5.7	6.5	(0.8)	0.1
Running Costs	4.5	4.5	0.0	9.1	9.1	0.0	0.0
<b>Total</b>	<b>7.4</b>	<b>7.8</b>	<b>(0.4)</b>	<b>14.8</b>	<b>15.6</b>	<b>(0.8)</b>	<b>0.1</b>
<b>COVID-19 Costs</b>	<b>0.0</b>	<b>13.2</b>	<b>(13.2)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Contingency</b>	<b>1.9</b>	<b>1.9</b>	<b>0.0</b>	<b>3.7</b>	<b>3.7</b>	<b>0.0</b>	<b>0.0</b>
<b>TOTAL</b>	<b>200.4</b>	<b>217.8</b>	<b>(17.4)</b>	<b>400.8</b>	<b>407.4</b>	<b>(6.7)</b>	<b>0.0</b>

## Non Acute Performance

The CCG reports a YTD over-performance of £3.7m and a forecast over-performance of £5.9m.

The FOT variances are mainly driven by:

- **£2.5m** Prior year prescribing cost pressures (**£1.9m YTD**) and anticipated category M costs
- Unfunded commitment pressures of **£4.5m**, which were funded non-recurrently in 2019/20 (**£2.1m YTD**).
- Additional Primary Care Co Commissioning allocation not yet received and reported of **£0.8m (£0.5m YTD)**, offset by:
- A reduction in Continuing Care costs for core packages of **£1.9m (£0.7m YTD)**

## Programme & Running Costs

The position reports a YTD over-performance of £0.4m and forecast over-performance of £0.8m, this is mainly driven by unfunded commitment pressures which were funded non-recurrently in 2019/20. There is an under-allocation on running costs of £630k from NHSE/I

## COVID-19 Costs

The YTD overspend in relation to COVID-19 is £13.2m. The majority of the spend is within Continuing Healthcare (63%) and Primary care (36%).

# System Efficiency Plan (SEP)

Of the original £76m efficiency target, the CCG is forecasting to deliver 42% (c£32m). Within the revised forecast, the CCG has identified an additional risk of c£12m. The CCG will continue to review the SEP plans, together with Programme Leads

#	Area	19/20 Baseline plan (£m)	Original Savings target 20/21 (£m)	Revised savings forecast 20/21 (£m)	Difference (£m)	Schemes that anticipated to fully deliver / over achieve		Schemes that could partially deliver		Schemes that will not deliver
						Full delivery	Covid- accelerated over- achievement	Likely delivery	Gap to plan	Gap to plan
1	In-sector NHS Acutes	£1,059	£39.8	£26.5	(£13.3)	£14.6	£4.9	£7.0	(£4.4)	(£8.9)
2	In-sector NHS Non-acute	£410	-	-	-	-	-	-	-	-
3	Out-Sector NHS Providers	£197	£18.1	Nil	(£18.1)	-	-	-	-	(£18.1)
4	Out-Sector NON-NHS	£157								
5	Primary Care	£271	-	-	-	-	-	-	-	-
6	GP Prescribing	£175	£5.7	£4.9	(£0.8)	-	-	£4.9	(£0.8)	-
7	CHC	£113	£5.9	Nil	(£5.9)	-	-	-	-	(£5.9)
9	Corporate	£66	£6.4	£1.0	(£5.4)	£1.0	-	-	-	(£5.4)
	<b>Total</b>	<b>£2,449</b>	<b>£75.9</b>	<b>£32.4</b>	<b>(£43.5)</b>	<b>£15.6</b>	<b>£4.9</b>	<b>£11.9</b>	<b>(£5.2)</b>	<b>(£38.3)</b>
	<b>Total Relevant Expenditure</b>	<b>£1,768</b>	<b>£75.9</b>	<b>£32.4</b>	<b>(£43.5)</b>	<b>£15.6</b>	<b>£4.9</b>	<b>£11.9</b>	<b>(£5.2)</b>	<b>(£38.3)</b>

# SFIs and COVID-19 Financial Governance Arrangements



North Central London  
Clinical Commissioning Group

## COVID-19 Financial Governance Arrangements

At the April 2020 Governing Body meeting the Governing Body approved the COVID-19 financial governance arrangements. In the paper it set out the requirement to formally review them every three months. The Finance and Governance and Risk Teams have reviewed them and confirm that they remain appropriate. However, in line with national guidance we expect these arrangements to be in place as follows:

- For COVID-19 related discharge services until 30<sup>th</sup> September 2020 (line 3.14 of the Delegated Financial Limits attached);
- For all other COVID-19 related expenditure until 31<sup>st</sup> July 2020 (line 3.13 of the Delegated Financial Limits attached).

However, should national guidance change the arrangements will need to be extended accordingly. The Finance Team will update the Governing Body should national guidance change and a further review will be undertaken in September 2020.

## Standing Financial Instructions

At the April 2020 Governing Body meeting the Governing Body approved the Standing Financial Instructions ('SFIs'). Following feedback from business managers in each borough a minor change to the SFIs has been recommended to resolve an issue that is causing a disproportionate impact to smooth business operations. The recommended change is for tender/quote limits budget holders need one written quotation for values £0 to £5,000 and two written quotations from £5,000.01 to £10,000. This would also slightly amend Head of/Assistant Director sign off but increasing their current sign off limits by 1p from £10,000 to £10,000.01. Please see Appendix 1, Delegated Financial Limits attached. The amendments are highlighted in yellow. ***The Governing Body is requested to approve the amendment to the SFIs.***

Delegated Financial Limits		Governing Body	NCL Committees	Borough Based Committees/ICP Boards	Chair	Accountable Officer	Chief Financial Officer (CFO)	Executive Director (ED)	Managing Director (MD)	Finance Director (FD)	Director	Head of Service/Assistant Director	Budget Holder	Workstream Lead	Local Workstream Lead		
1	Allocation and control of funds																
1.1	Virement of Budgets	Unlimited				£2,000,000	£1,000,000			<£500,000							
1.2	Journals (limits apply per journal rather than per line on a journal)									£20m and above		Up to £20m- Head of Finance/Senior Financial Accountant in the CSU					
1.3	New Strategic Investments/Business Cases	Unlimited	Strategy & Commissioning Committee - £5m	Up to £1m		£250,000	£250,000	<£250,000 ED and FD acting together	<£250,000 MD and FD acting together	<£250,000 MD and FD acting together	<£50,000 Director and FD acting together						
1.4	Allocation of North Central London wide transformation or other funding that is not borough specific					Unlimited	Unlimited										
2	Procurement																
2.1	Tender/quote limits - ITT issuing approvals	Unlimited				£20,000- Current EU threshold (Supply and services £189,330, Light Touch Regime for Health Services) £663,540 3 written quotations.	£20,000- Current EU threshold (Supply and services £189,330, Light Touch Regime for Health Services) £663,540 3 written quotations.	Current EU threshold (Supply and services £189,330, Light Touch Regime for Health Services) £663,540 3 written quotations.	Current EU threshold (Supply and services £189,330, Light Touch Regime for Health Services) £663,540 3 written quotations.	Current EU threshold (Supply and services £189,330, Light Touch Regime for Health Services) £663,540 3 written quotations.	Current EU threshold (Supply and services £189,330, Light Touch Regime for Health Services) £663,540 3 written quotations.	£19,995 3 written quotations.	£10,000.01- 1 written quotation.	£0- £5,000 1 written quotation.			
2.2	OJEU tender limits (current EU thresholds are: -Supply and services £189,330; -Light Touch Regime for Health Services £663,540)	Unlimited				>Current EU thresholds Sealed competitive tender	>Current EU thresholds Sealed competitive tender	>Current EU thresholds Sealed competitive tender	>Current EU thresholds Sealed competitive tender	>Current EU thresholds Sealed competitive tender	>Current EU thresholds Sealed competitive tender						
2.3	Signing of contracts/Service Level Agreements	Unlimited				Unlimited	Unlimited	<£150,000	<£250,000	<£500,000	<£150,000						
2.4	Waiving quotations and tenders	Unlimited				£500,000 - Acting together		<£250,000 with CFO acting together	<£250,000 with CFO acting together	<£500,000 with MD or ED acting together							
								<£100,000 with FD acting together	<£100,000 with FD acting together								
3	Income and Expenditure (and associated purchase orders) (within budget amounts)																
3.1	Commissioning Expenditure	Unlimited				Unlimited	Unlimited	<£150,000	<£250,000	<£250,000	<£150,000	<£50,000					
3.2	Non Commissioning Expenditure (within approved budgets)	Unlimited				Unlimited	Unlimited	<£150,000	<£250,000	<£250,000	<£150,000	<£50,000	<£15,000				
3.3	Commissioned clinical services from a non NHS provider	Unlimited				£750,000	£500,000	<£100,000	<£250,000	<£250,000	<£100,000						
3.4	Ordering, invoice and payment of goods and services	Unlimited				Unlimited	Unlimited	<£150,000	<£250,000	<£250,000	<£150,000	<£50,000	<£15,000				
3.5	Approval of invoices against agreed contracts	Unlimited				Over £15m	Over £15m	<£500,000	<£15m	<£15m	<£500,000	<£250,000	<£100,000				
3.6	Overtime - relating to pay	Unlimited				£5-10k	£5-10k	Up to £5k ED and FD acting together	Up to £5k MD and FD acting together	Up to £1k							
3.7	Travel & Subsistence	Unlimited				Unlimited	Unlimited	£500	£500	£500	£500	£500	£500				
3.8	Contract variations in line with approved business cases	Unlimited				Unlimited	Unlimited	<£150,000	<£500,000	<£500,000							
3.9	NHS Commissioning - where the CCG is an associate party to the contract	Unlimited				Unlimited	Unlimited										
3.10	NHS Commissioning - sign off of annual contracts	Unlimited				Unlimited	Unlimited										
3.11	NHS Commissioning - payments to providers in line with contact values as delegated to the CSU																
3.12	NHS Commissioning - approval of payments over SLA values					Unlimited	Unlimited										
3.13	Covid Related Expenditure (Non-Care-Placement)		Covid 19 Response Oversight Committee- £Unlimited		>£1,000,000 Chair, AO and CFO acting together	<£1,000,000 AO and CFO acting together	<£1,000,000 AO and CFO acting together									<£100,000	<£5,000
3.14	Covid Related Expenditure (Care Placements)		Covid 19 Response Oversight Committee- £Unlimited		>£1,000,000 Chair, AO and CFO acting together	<£1,000,000 AO and CFO acting together	<£1,000,000 AO and CFO acting together	<£250,000		<£150,000						<£70,000 for the following named individuals or their replacements: a) Barnet: Tim Baker- Deputy Director CHC Transformation and QIPP; b) Camden: Allan Mhasho- Head of Complex Care Commissioning; c) Enfield: Piy Hussain- Head of NHS Continuing Healthcare; d) Haringey: Lonica Vanclay- Vulnerable Adults Commissioning Manager; e) Islington: Bakison Kansinde- Joint Commissioning Manager (CHC); f) Tim Miller- Joint Assistant Director for Vulnerable Adults and Children; g) Dan Windross- Assistant Director, Integration.	
4	Capital Expenditure and Assets																
4.1	Capital Works Orders	Unlimited				Unlimited	<£1,000,000		<£250,000	<£250,000							
4.2	Capital Schemes Approval	Unlimited				Unlimited	<£1,000,000		<£250,000	<£250,000							
4.3	Entering, granting, extending and terminating leases and licences	Unlimited				Unlimited	<£2,000,000		<£250,000	<£250,000							
5	Losses and Compensation (in conjunction with the Audit Committee)																
5.1	Losses due to theft, fraud and overpayment	Unlimited	Report to the AC				Above £10k	Up to £10k ED and FD acting together	Up to £10k ED and FD acting together	Up to £5k							
5.2	Fruitless payments	Unlimited	Report to the AC				Above £10k	Up to £10k ED and FD acting together	Up to £10k ED and FD acting together	Up to £5k							
5.3	Bad debts and claims abandoned	Unlimited	Report to the AC				Above £10k	Up to £10k ED and FD acting together	Up to £10k ED and FD acting together	Up to £5k							
5.4	Compensation under legal obligation including redundancy	Unlimited	Report to the AC				Above £10k	Up to £10k ED and FD acting together	Up to £10k ED and FD acting together	Up to £5k							
5.5	Extra contractual payments to contractors	Unlimited	Report to the AC				Above £10k	Up to £10k ED and FD acting together	Up to £10k ED and FD acting together	Up to £5k							
5.6	Ex-gratia payments: personal effects	Unlimited	Report to the AC				Above £10k	Up to £10k ED and FD acting together	Up to £10k ED and FD acting together	Up to £5k							
5.7	Ex-gratia payments: litigation and compensation	Unlimited	Report to the AC				Above £10k	Up to £10k ED and FD acting together	Up to £10k ED and FD acting together	Up to £5k							
5.8	Ex-gratia payments: clinical negligence	Unlimited	Report to the AC				Above £10k	Up to £10k ED and MD acting together	Up to £10k ED and MD acting together	Up to £5k							
5.9	Ex-gratia payments: personal injury claims	Unlimited	Report to the AC				Above £10k	Up to £10k ED and FD acting together	Up to £10k ED and MD acting together	Up to £5k							
5.10	Ex-gratia payments: other	Unlimited	Report to the AC				Above £10k	Up to £10k ED and FD acting together	Up to £10k ED and MD acting together	Up to £5k							
5.11	Write off: NHS debtors	Unlimited	Report to the AC				Above £10k	Up to £10k ED and FD acting together	Up to £10k ED and MD acting together	Up to £5k							
5.12	Write off: non NHS debtors	Unlimited	Report to the AC				Above £10k	Up to £10k ED and FD acting together	Up to £10k ED and MD acting together	Up to £5k							
5.13	Compromise Agreements, COT3 Agreements and other types of agreements for termination or loss of office or employment (NHS England agreement must also be sought)- outside of contract	Unlimited	Remuneration Committee- Unlimited				£20,000- Acting together										
6	Banking Arrangements																
6.1	Petty cash: general expenditure	Unlimited				<£1,000	<£1,000	£1,000	£1,000	£1,000	£1,000	£1,000	£50				
6.2	Petty cash: reimbursement of patients	Unlimited				<£1,000	<£1,000	£1,000	£1,000	£1,000	£1,000	£1,000	£50				
7	Other																
7.1	Workforce Approval Process					Unlimited											
<b>Note on non-financial factors</b>																	
This document relates specifically to financial limits. However, all staff should be aware that changes to service delivery models including but not limited to quality, operational performance and/or the balance of risk between the commissioner(s) and the provider(s) may be material regardless of the financial impact. These types of changes may require approval at a more senior level or by a committee so staff should refer to the relevant governance processes and policies.																	
<b>Note on VAT</b>																	
All of the above revenue amounts are exclusive of VAT. VAT will be added to the approved values as appropriate.																	