



**Financial Planning System**

**Guidance for Completion of Financial Planning System  
Returns**

**January 2006**

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## **Introduction**

The financial planning system has been designed to comply with the financial reporting requirements and structure of NHSScotland under the unitary health boards structure and the continued use of Resource Accounting and Budgeting.

Under resource accounting, Unitary Health Boards and Special Health Boards are subject to revenue and capital resource limits, and are no longer controlled by cash.

This year sees the introduction of the Local Delivery Plans, therefore Boards should ensure that the financial plans contain all cost associated with achieving the national key targets.

The templates which require completion include:

- Revenue Resource Analysis
- Revenue Resource Summary
- Memorandum Notes
- Internally Generated Funds
- Analysis of New Resources
- Capital Resource – Table 1
- Capital Resource – Table 2
- Charts
- Statement of Key Assumptions

Financial plans should be prepared in accordance with generally accepted accounting principles, with reference to Statements of Standard Accounting Practice (SSAPs) and Financial Reporting Standards (FRSs) and further guidance may be sought from the Annual Accounts Manual and the Financial Reporting Manual. In particular, the returns should be prepared on the same basis as the annual accounts and on a full accruals basis.

Various cells will require additional comments to allow information detailed to be fully explained and/or the Health Body will require to supply a breakdown of the figures entered.

## **Template 1 - Revenue Resource Analysis**

### **General**

The Revenue Resource Analysis is designed to provide information to the Scottish Executive Health Department on the total resources available to the NHS Health Body and how these resources are to be utilised over the financial planning period. The Revenue Resource Analysis requires to be completed by all NHS Unitary Boards and Special NHS Boards.

#### **1.01 Clinical Service Costs**

#### **1.02 Hospital and Community Health - Board Area**

The expenditure reported here will follow on from the guidance given in the Annual Accounts Manual. This will be the expenditure incurred in the provision of health care including all expenditure on clinical patient care including Acute, Maternity, Mental Health, Learning Disability, Geriatric Assessment, Geriatric Long Stay, Young Physically Disabled, Community and Hospital Direct Access and related services including laboratory services, research and development, undergraduate medical facilities and other training costs. It only **excludes** any expenditure for headquarters administrative functions and other non clinical services.

#### **1.03 Family Health Services**

The Family Health Services cells within Template 1 will be automatically populated from Template 3, which analyses expenditure across *General Medical Services, Pharmaceutical, General Dental and General Ophthalmic Services*.

#### **1.04 Other NHS Scotland - Service Level Agreements**

Include the total value of resources transferred to other NHS Scotland Health Bodies for healthcare, community and family health services provided under a service level agreement, the supporting narrative should detail any significant amounts.

#### **1.05 UNPACs**

Include the total value of resources transferred to other NHS Scotland bodies for healthcare, community and family health services where no service level agreements are in place.

#### **1.06 OATS**

Include expenditure incurred by the Health Body on the treatment of patients in NHS hospitals outwith Scotland.

## 1.07 Resource Transfers

NHS Bodies may transfer resources to Local Authorities under existing agreements or using the power provided by section 13 of the Community Care and Health (Scotland) Act 2002. Where any resources transferred to Local Authorities, including voluntary organisations, for the provision of health services **are subject to joint management arrangements under a Local Partnership Agreement ("LPA")** with the transferee Local Authority they should be disclosed within the Hospital and Community Health line above (1.02). Only where such transfers are not subject to joint management arrangements under an LPA should they be included under the "Resource Transfer".

## 1.08 Other Healthcare Providers

Include all expenditure incurred in the course of commissioning healthcare services from other providers including English, Welsh and Northern Irish NHS Bodies, the private sector including residual ECR's, the voluntary sector and overseas treatments, not included under OATs.

## 1.09 Clinical Service Costs

This will be the total of lines 1.01-1.08 above.

## 1.10 Non-Clinical Service Costs

## 1.11 Administration Costs

Administration costs are difficult to specify for the NHS because there are so many elements of what could be deemed to be administration. In order to provide a meaningful grouping of administration expenditure guidance has been taken from the Code of Practice for Best Value Accounting for Local Authorities. This guidance focuses on costs to be excluded from the total cost of service provision. This requires an apportionment of all support service costs and some overheads within this total cost. Costs not to be so apportioned will thus be described as administration and will be made up of key corporate headquarters costs and central overheads that cannot be apportioned.

This expenditure will include the costs associated with the Board's responsibilities for the planning and commissioning of health care for its resident population but not those costs associated with the provision of health care and non clinical services.

Expenditure to be included will cover:-

- Administration of the Board and its committees including board members' remuneration and corporate management costs.
- Statutory reporting such as annual accounts and SEHD returns and corporate governance.

- Strategic planning, policy and assessment of need including advisory and support services, e.g. GP Medical advisory groups and locality co-ordination, medical prescribing advisers, Standard Immunisation and Recall Services (SIRS). Performance monitoring and reporting.
- Commissioning of health care - service agreement negotiation and monitoring.
- Treasury management and strategic financial planning such as strategic management of banking, financial projections, allocation and monitoring of funding.
- Public Relations such as arrangements for dealing with press and publicity.
- Other headquarters costs or expenditure relating to commissioning or strategic development of other board services.
- Internal Audit and Agency Services.

Overall the costs of the Unitary Board's headquarters should be detailed here. The expenditure captured should map to that recorded under annual accounts.

#### **1.12 Other Non-Clinical Service Costs**

This will capture the cost of any other service provided by the Unitary Board which is not associated with the provision of direct patient care. As with 1.11 above, if further guidance is required on the cost which should be disclosed under this category, and in order to retain consistency, reference should be made to the Annual Accounts Manual for Unified Boards.

These costs will include amongst other things those associated with the provision of nurse teaching, occupational health, compensation payments, pension enhancement and redundancy payments, patients' travel, clinical audit, health promotion and public health, post graduate medical education, emergency planning and the cost of surplus property and the cost of shared services. Also include expenditure relating to unified budget monies paid to General Dental Practitioners to facilitate vocational training of dental registrars.

The expenditure captured should map to that recorded under annual accounts.

#### **1.13 Reserves and Contingencies**

Include all amounts set aside to reserves and for contingencies. Supporting narrative should be provided to explain the movement.

#### **1.14 Non-Clinical Costs**

This is the total of lines 1.10 to 1.13 above.

#### **1.15 Total Gross Expenditure**

This is the total of lines 1.09 and 1.14 above.

#### 1.16 **Miscellaneous Income**

NHS Boards should record the income received or receivable reflecting their unified board status. Income is split between income from HCH activities, FHS, administration and other operating income. Income will **now include** funding received from other NHSScotland bodies; this cross boundary funding for the activities should be treated as income rather than RRL funding.

#### 1.17 **Hospital and Community**

This will include the income of the Board for health care functions. This includes patient care income generated from other NHS Boards, private patient income, RTA income, and income paid for by other agencies. This will be for both NHS and Non-NHS streams.

#### 1.18 **Family Health**

This records total income received by Boards or NHSNSS on Boards' behalf or retained by contractor in respect of patients contributions towards General Prescription, General Dental, General Ophthalmic or General Medical Services. **Note:** this line is automatically populated from Template 3.

#### 1.19 **Administration**

Health Boards should disclose income receivable for activities not directly linked to HCH and FHS Patient Services. This should relate to income in respect of those functions specified to be included in the expenditure as reported in line 1.11 above.

#### 1.20 **Operating**

This should include income for services that do not include episodes of patient care (such as pathology department charges); general services and common services charges (such as for a laundry managed by the NHS Board); income generation receipts; staff canteen receipts; and sundry items of income which are not appropriate to any of the above headings or direct credits. Income directly generated from the SEHD and not included in the RRL would also be included under this heading, e.g. RARARI income.

#### 1.21 **Total Miscellaneous Income**

This will be the total of line 1.17-1.20 above.

#### 1.22 **Net Operating Costs**

This is automatically calculated from the Total Gross Expenditure (1.15) less Total Miscellaneous Income (1.21).

### 1.23 FHS Non-Discretionary Allocation

Include the total resource to be received from the SEHD for non-discretionary services. **Note:** this line is automatically populated from Template 3.

### 1.24 Net Resource Outturn

This is automatically calculated from the Net Operating Cost (1.22) less the FHS Non-Discretionary Allocation (1.23).

### 1.25 Revenue Resource Limit

### 1.26 Brought Forward from Previous Year

This line is calculated automatically by the system and shows the underspend/overspend of revenue resources brought forward from the previous year. It must be noted however that the initial **brought forward figure** for the current year (year 2005/06) will require to be **input manually**. It is accepted that until such times as the annual accounts process is complete the brought forward balance will be a forecast position.

### 1.27 In-Year Resource

The input for Year 1 to 3 should come from the indicative allocation letter received from the SEHD – if available. The Years 4 and 5 should use Year 3 as a base with the statement of key assumption template being used to build in any uplift.

### 1.28 Total Revenue Resource Limit

This will be the total of the line 1.26 - 1.27 above.

### 1.29 Savings/(Excess) Against RRL for Year

This is automatically calculated by deducting the Net Resource Outturn (1.24) from the Total Revenue Resource Limit (1.28). Where there is significant savings/excess against the RRL, the Health Body may wish to consider adding some narrative to explain the reason for this and any corrective actions which may be taken if the position is in overspend.

## **Template 2: Revenue Resource Summary**

### **General**

Revenue Resource Analysis Template is designed to summarise both the resources and expenditure of the Health Body into its recurring and non-recurring elements. This will allow the underlying net financial position of the Health Body to be reported. Please note that the Financial Data Review Group is currently working on fuller definitions which should ease completion – and recent guidance has been issued to Directors of Finance and appears on the Divisions website.

Note must be taken on the correlation between the completion of Template 1 and Template 2, as such an automatic check has been added to ensure that the bottom line of Template 1 matches that of Template 2.

#### 2.01 Clinical Service Cost

This requires a breakdown of the **Clinical Service Costs** split between the recurring and non-recurring amounts with the total corresponding to the Template 1 - Revenue Resource Analysis line 1.09.

#### 2.02 Non-Clinical Service Cost

This requires a breakdown of the **Non-Clinical Service Costs** split between the recurring and non-recurring amounts with the total corresponding to the Template 1 - Revenue Resource Analysis line 1.14.

#### 2.03 Total Gross Expenditure

This will be calculated automatically.

#### 2.04 Less: Miscellaneous Income

This requires a breakdown of the **Miscellaneous Income** split between the recurring and non-recurring amounts with the total corresponding to the Template 1 - Revenue Resource Analysis line 1.21.

#### 2.05 Net Operating Cost

This will be calculated automatically.

#### 2.06 Less: FHS Non-Discretionary Allocation

This requires a breakdown of the **FHS Non-Discretionary** split between the recurring and non-recurring amounts with the total corresponding to the Template 1 - Revenue Resource Analysis line 1.23.

2.07 Net Revenue Resource Outturn

This will be calculated automatically.

2.08 Revenue Resource Limit

This requires a breakdown of the **Revenue Resource Limit** split between the recurring and non-recurring amounts with the total corresponding to the Template 1 - Revenue Resource Analysis line 1.28.

2.09 Savings/(Excess) Against RRL for Year

This will be calculated automatically.

## **Template 3 – Revenue Resource Analysis Feeder Notes**

### **FHS Expenditure**

#### **3.01 General Medical Services**

For the unified budget enter the expenditure on the Global Sum, Minimum Practice Income Guarantees (MPIG), Quality Payments, Enhanced Service Floor and Health Body Administered Funds. Premises and IM&T costs will also require to be included.

#### **3.02 Section 17c Arrangements**

As 3.01 above – but for Section 17c practices.

#### **3.03 Health Board Medical Services & Direct Provision**

This will include total expenditure on the Enhanced Service Floor, Total Quality Payments and the Out of Hours Development Fund for both Health Board Medical Services and Direct Provision. Information to enter into this line comes from the 'Delivering Investment in General Practice' document, page 40, paragraph 2.77.

#### **3.04 Pharmaceutical Services – Unified**

For expenditure from Boards unified budgets including the fees and allowances paid to Community Pharmacy Contractors and dispensing doctors for dispensing NHS prescriptions and the dispensing fees payable to those contractors on the National Stoma Appliance provider list. It also includes expenditure on local negotiated additional services including advice to residential homes, methadone dispensing, domiciliary oxygen services, needle exchange services and the disposal of unwanted medicine.

Please Note: This is currently under review (January 2006).

#### **3.05 Pharmaceutical Services – Non-Discretionary**

Please Note: This is currently under review and at this time (January 2006) only the figures for 2005/06 and 2006/07 are required to be detailed.

#### **3.06 General Dental Services – Unified**

Expenditure relating to unified budget GDS should be entered here, this will include expenditure under the Dental Access Initiative Fund.

#### **3.07 General Dental Services – Non Discretionary**

This records the net cost of fees and allowances paid to General Dental Practitioners and the pay of and dental supplies used by salaried Dentists on the NHS Board payroll, who provide services at Health Board premises.

### **3.08 Hospital Eye Services – Unified**

The costs of fees and allowances to be paid to ophthalmic medical practitioners and ophthalmic opticians for sight testing and the supply and repair of appliances on behalf of the Special Eye Service and for co-management schemes.

### **3.09 General Ophthalmic Services – Non Discretionary**

The costs of fees and allowances to be paid to ophthalmic medical practitioners and ophthalmic opticians for sight testing and the supply and repair of appliances.

**3.10 FHS Expenditure Total** - will automatically total lines 3.01 – 3.08 above.

### **FHS Resources**

### **3.11 Pharmaceutical Services – Unified Income**

This section records total income received by Boards or NSS on Boards' behalf or retained by contractors in respect of patients contributions towards General Prescriptions.

Please Note: This is currently under review (January 2006).

### **3.12 Pharmaceutical Services – Non-Discretionary**

Please Note: This is currently under review and at this time (January 2006) only the figures for 2005/06 and 2006/07 are required to be detailed.

### **3.13 General Dental Services – Non-Discretionary Income**

This section records total income received by Boards or NSS on Boards' behalf or retained by contractors in respect of patients contributions towards General Dental Services.

### **3.14 General Dental Services – Non Discretionary Funding**

The figure entered in the year to date column details any funds drawn down from the Scottish Executive to meet the General Dental Services (GDS).

### **3.15 General Ophthalmic Services – Non Discretionary Income**

This relates to the total income received by the NHS Board or NSS on the Boards' behalf or retained by contractors in respect of charges recovered from patients for General Ophthalmic Services.

### **3.16 General Ophthalmic Services – Non Discretionary Funding**

The figure entered in the year to date column details any funds drawn down from the Scottish Executive to meet the General Ophthalmic Services (GOS) expenditure.

3.17 **FHS Income Total** - will automatically total lines 3.10 – 3.14 above.

### **Memorandum Table**

The Expenditure Memorandum is a stand alone table designed to provide additional information to the specific utilisation of the revenue resource by the Health Body. It should be noted that this information will already be contained within the global figures captured in Template 1.

3.18 **Clinical and Medical Negligence Costs**

This shows the change in provisions or accruals and the cost of any settlements not previously accrued or provided for.

3.19 **Effect of Revaluation of Properties**

Include the effect of any revaluation of properties held by the Unitary Board.

3.20 **(Profit)/loss on Disposal of Fixed Asset**

Include the profit (as a negative cost) or loss on disposal of any fixed assets.

3.21 **Property Costs**

Property costs should include the cost of heating, power and lighting, rent, rates, insurance, water, maintenance of property and equipment and the purchase of furniture and equipment.

For financial planning purposes this does not include depreciation, interest, impairments or costs associated with the revaluation of property.

3.22 **Capital Charges**

Split out the cost for accelerated depreciation, depreciation and cost of capital. In addition, any accelerated depreciation (impairment) should be disclosed here.

3.23 **Impairments**

This is the consumption of economic value recognised as a reduction to the value of fixed assets. Impairment occurs where the recoverable amount of an asset is lower than its carrying amount – see the Financial Reporting Manual (5.2.31).

3.24 **Health Promotion**

This should include HCH expenditure on core funding for specialist health promotion, improvement and development including the cost of initiatives and schemes delivered by the Health Body to promote good health practices. The resources, support costs and apportioned overheads should be included.

### **3.25 Prescribing**

Include the net prescribing costs of drugs and appliances prescribed by General Medical Practitioners and General Dental Practitioners and dispensed by Chemist Contractors.

### **3.26 Out of Hours**

The costs associated with the provision of the Out Of Hours service should be disclosed here. This will be totalled from a breakdown of the funding used to meet the costs of OOH.

## **Template 4 – Internally Generated Funds**

### **General**

The Internally Generated Funds Template will provide information on the savings and disinvestment which will be released from allocated resources to support the ongoing financial position. The targets and schemes identified will contribute to a secure and recurring balanced financial position.

The Internally Generated Funds Template is designed to allow the Health Body to detail the target figure for added efficiency within the organisation. The target once identified will then have to be matched by various savings/disinvestment schemes. The release of any resource will then be available to be utilised elsewhere within the organisation. The template has an automatic link to Template 5 - New Resources.

It is anticipated this template will be used internally as a basis for ongoing discussions between the Health Body and SEHD in relation to savings schemes.

An additional column has been added to identify those schemes which form part of the Health Bodies Efficient Government Return. Please note that progress for 2006/07 will be monitored on a monthly basis through the Monthly Monitoring Returns.

#### **4.01 Total Internally Generated Funds Target**

This will be the target set by the Health Body completing the Template. This will represent the total of the savings schemes and proposed disinvestment. The total will be split into recurring and the non-recurring elements.

#### **4.02 Details of Schemes**

Each savings scheme or disinvestment project should be detailed separately. A risk analysis detailing whether a scheme has a high (H), medium (M) or low (L) **risk** of not actually achieving the target will require to be completed. The target for the scheme should also be categorised recurringly or non-recurringly as appropriate. As stated above, an additional column has also been added to for Health Board to indicate whether the scheme forms part of the Efficient Government Target. Therefore Health Boards should note those schemes which **do** form part of the target with an 'E' within the 'Eff. Gov.' column.

#### **4.03 Total Savings Planned**

This line is calculated automatically by the system, totalling the savings/disinvestment projects detailed. This total should match the 'Total IGF Target' (see 4.01).

#### 4.04 **Efficient Government Target**

This should detail the total amount of those schemes which form part of the Efficient Government Target. These schemes will already be included in the target as per 4.01 above, this separates out the value of those schemes which relate specifically to the achievement of the Efficient Government Target.

## **Template 5 – New Resources**

The New Resource Template is designed to allow the Health Body to identify the source of their new resource stream outwith those received in previous years. The template requires the additional new resource to be appropriately allocated over a range of expenditure headings.

### **5.01 New Revenue Resource Allocation**

5.02 Include the additional resources received from the SEHD in relation to the **Unified Budget**.

5.03 Include the additional resources received from the SEHD in relation to the **FHS Non-Discretionary**.

### **5.04 Miscellaneous Income**

### **5.05 Joint Resources - NHS**

Include any additional resources received in relation to joint projects within the NHS.

### **5.06 Joint Resources - Other**

Include any additional resources received in relation to joint projects involving bodies' outwith the NHS.

### **5.07 Other (Provide Details)**

New resource not falling into the above categories will be detailed here. The labelling of the new resource is extremely important; therefore it will be necessary to supply supporting narrative to comprehensively explain the nature of the new resource under this category.

New resources from Joint Future Local Partnership Agreement should be aggregated here. An analysis by partnership are should be retained of these amounts to allow for later supplementary collection.

### **5.08 IGF Target**

This line will feed in automatically from the Internally Generated Funds (IGF) Template 4.

5.09 **Total of New Resources Available** - will automatically total lines 5.02 – 5.08 above.

## **New Resources Distribution**

5.10 **Pays** - Detail the funding provided to support pays expenditure from the additional new resources available.

- 5.11 **Non-Pays** - Detail the funding provided to support non-pays expenditure from the additional new resources available.
- 5.12 **GP Prescribing** - Detail the funding provided to support GP Prescribing from the additional new resources available.
- 5.13 **Hospital Drugs** - Detail the funding provided for Hospital Drugs from the additional new resources available.
- 5.14 **Cost Pressures** - Enter the cost pressures faced to be addressed by the Health Body using the total of the new resource available. Supplementary narrative can be provided if required.
- 5.15 **Strategic Developments** - Detail the funding provided for developments by the Health Body from the additional new resources available.
- 5.16 **Full Year Effect of Prior Year Developments** - Detail the funding provided to fund the full year effect of prior year developments by the Health Body from the additional new resources available.

5.17 **Developments – Committed**

Detail the committed development expenditure funded from the additional new resources available.

The details of the schemes should be recorded, with the labelling of the scheme being extremely important. Supporting narrative should be submitted to comprehensively explain the nature of the committed developments.

5.18 **Developments - Planned**

Detail the expenditure on planned developments not yet started, which are to be funded from the additional new resources available.

The details of the schemes should be recorded, with the labelling of the scheme being extremely important. Supporting narrative should be submitted to comprehensively explain the nature of the planned developments.

- 5.19 **Total Distributed** - will automatically total lines 5.10, 5.11, 5.12, 5.13, 5.14, and 5.16, 5.17, 5.18.

- 5.20 **Balance** – will automatically total line 5.09 less 5.19.

## **Template 6 – Capital Table 1**

### **General**

Template 6 – Capital Table 1 is designed to detail the Capital Resource Limit and the related expenditure of the Health Body.

#### **6.01 SEHD Capital Allocation**

Enter the amounts to be received from the SEHD in relation to the Capital Resource Limit.

#### **6.02 Year End Flexibility Brought Forward**

This line will be calculated automatically by the system from the 'Capital Resource to Be Applied in Future Years' (see 6.16). **The first year will however have to be input manually**, as highlighted.

#### **6.03 Net Advances/Repayment from Prior/Future Years**

If the Health Body has received or is seeking to receive capital advances then they should be detailed here. The repayment of the advances should also be detailed – therefore the net position will be shown. The Health Body should provide additional back-up documentation to support the net position.

#### **6.04 Net Capital Resource Limit - will automatically total.**

#### **6.05 Application of Capital Resources**

#### **6.06 Hospital Infrastructure**

Expenditure on new hospital builds or refurbishments should be detailed.

#### **6.07 Community Infrastructure**

Expenditure from Primary Care capital resources should be detailed

#### **6.08 Medical Equipment**

**New** – the cost incurred for the purchase of any new equipment (i.e. an item of equipment not previously owned) should be detailed.

**Replacement** – the costs incurred by replacing an existing item of equipment previously in use should be detailed.

#### **6.09 Transport**

Expenditure on vehicles (i.e. cars, buses for patient transport) should be detailed.

**6.10 IM&T**

Detail expenditure in relation to IM&T.

**6.11 Finance Leases**

Detail the capital expenditure on finance leases.

**6.12 Developer Led Schemes**

Detail the expenditure on third party developments.

**6.13 Other (Provide Backup Schedules)**

If the expenditure can not be categorised into one of the above then it will fall into 'Other'. Appropriate back-up documentation should be included to support expenditure within this category.

**6.14 Less: Capital Income (NBV of Disposal)**

Enter the amounts to be received in relation to asset disposals – this should be the Net Book Value of the assets being disposed. Note that this is deducted from the overall expenditure therefore it should be entered as a **negative** figure.

**6.15 Total Resources Applied** - will automatically total lines 6.05 to 6.14.

**6.16 Capital Resource to be Applied in Future Years** - will automatically total line 6.04 less 6.15.

**6.17 PPP/PFI Developments**

The Health Body should detail the capital resources which have been tied up in PPP/PFI developments. Note should be taken that the revenue implications of PPP/PFI schemes should be build into the Template 1 – Revenue Resource Analysis.

## **Template 7 – Capital Table 2**

7.01 Capital Table 2 is designed to detail the capital expenditure on schemes which exceed the £1.5m threshold.

The Health Body should enter the name of the scheme, followed by the category of expenditure i.e. *hospital, community, medical equipment, transport* or *IM&T*.

The value of the scheme should also be detailed and phased as appropriate.

7.02 **Total Resources Applied** - will automatically total the schemes detailed within line 7.01.

## **Template 8 – Charts**

### **General**

8.00 The charts are automatically produced from the data input into Template 1 – Revenue Resource Analysis, graphically highlighting trends over the 5-year planning period.

The Clinical Service Costs chart will detail the totals as detailed in 1.09 above.

The Net Resource Outturn chart will detail the totals as detailed in 1.24 above.

The Total Revenue Resource Limit chart will detail the totals as detailed in 1.29 above.

## **Template 9 - Statement of Key Assumptions**

9.00 The statement of key assumptions will detail the percentage increase applied by the Health Body over the financial planning period.

In years 4 to 5 it would be envisaged that the health body would use year 3 as there base year on which to base assumptions.