

## CAPITAL BUDGETING

"Capital budgeting is the process of making investment decisions in capital expenditure. It is an expenditure the benefits of which are expected to be received over period of time exceeding one year".

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### Book Descriptions:

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## Book Descriptions:

### capital manual nhs

The delegated limits and business case approval process for capital investment and property transactions applies to any foundation trust in financial distress and to all NHS trusts. Existing thresholds for reporting and review remain in place for foundation trusts that are not deemed to be in financial distress. You will still have access to all the products and services you had access to previously. These send information about how our site is used to a service called Google Analytics. We use this information to improve our site. We'll use a cookie to save your choice. You can read more about our cookies before you choose. If you are a member of the public looking for health advice, go to the NHS website. And if you are looking for the latest travel information, and advice about the government response to the outbreak, go to the gov.uk website. The changes in this refresh of the guidance respond to requests from our stakeholders to provide it in the easiest to access format possible. This is not an exhaustive list, and is provided for illustrative purposes only. The guidance not only covers issues around investment appraisal, financial capital and revenue affordability and procurement, but also the project management and governance arrangements required to support the development of such programmes and projects. It will thus provide an audit trail and assurances that appropriate steps have been followed in the investment decision making process. These principles are thus also recommended as good practice for service planning purposes when investment may not be the intended outcome. For further information please contact the Health Finance and Infrastructure Team. The existence of an external link is not an endorsement. You can change your cookie settings at any time. These group bodies include clinical commissioning groups, NHS trusts, NHS foundation trusts and arm's length bodies. It is based on the 2019 to 2020 treasury financial reporting manual.<http://flaerok.com/admin/images/userfiles/bosch-maxx-plus-manual.xml>

- **capital investment manual nhs, capital accounting manual nhs, capital investment manual nhs estates, nhs capital manual, capital manual nhs, capital manual nhs program, capital manual nhs hospital, capital manual nhs services, capital manual nhs school.**

It will be updated as further issues arise, whether related or unrelated to Treasury updates, so that all the additional guidance for 2019 to 2020 will be contained within a single document. The additional guidance attachment contains information on what has been updated. The additional guidance attachment contains information on what has been updated. The additional guidance details the changes that have been made in the updated group accounting manual. We'll send you a link to a feedback form. It will take only 2 minutes to fill in. Don't worry we won't send you spam or share your email address with anyone. Depreciation is the term normally applied to tangible fixed assets, while amortisation is used in respect of intangibles the two terms are equivalent, and in this Manual depreciation should be taken also to embrace amortisation. Only in the case of investment properties, not applicable in the NHS other than for charitable funds, does SSAP19 permit depreciation not to be recognised. Depreciation must be charged whether or not there has been a loss in value over the period. UK GAAP points out that the concept of depreciation is one of profit and loss rather than balance sheet it matches the consumption of an asset with the benefits arising from its use in a given period. The operation of the NHS trusts capital charges regime see below, Chapter 5 does indeed have the effect of generating a pool of cash from which replacement assets may be partially or wholly provided. This is however a function of the NHS trust financial regime and funding mechanisms rather than a function of the concept of depreciation. Learn more about the

Government response to coronavirus on GOV UK. For further guidance refer to [www.ogc.gov.uk/dok-vo.ru/userfiles/bosch-maxx-manual-pdf.xml](http://www.ogc.gov.uk/dok-vo.ru/userfiles/bosch-maxx-manual-pdf.xml)

uk However in such cases the benefits of such continuity must outweigh any potential financial advantage to be gained by competitive tendering; l for the provision of legal advice and services providing that any legal firm or partnership commissioned by the trust is regulated by the Law Society for England and Wales for the conduct of their business or by the Bar Council for England and Wales in relation to the obtaining of counsel's opinion and are generally recognised as having sufficient expertise in the area of work for which they are commissioned. Such reasons shall be set out in either the contract file, or other appropriate record. Other factors affecting the success of a project include a experience and qualifications of team members; b understanding of client's needs; c feasibility and credibility of proposed approach; d ability to complete the project on time. These shall be kept under frequent review. The lists shall include all firms who have applied for permission to tender and as to whose technical and financial competence the trust is satisfied. All suppliers must be made aware of the trust's terms and conditions of contract. Firms must provide to the appropriate manager a copy of its safety policy and evidence of the safety of plant and equipment, when requested. If this is not the lowest quotation if payment is to be made by the trust, or the highest if payment is to be received by the trust, then the choice made and the reasons why should be recorded in a permanent record. In the case of authorisation by the trust board this shall be recorded in their minutes. When the board proposes, or is required, to use finance provided by the private sector the following should apply a The chief executive shall demonstrate that the use of private finance represents value for money and genuinely transfers risk to the private sector.

b Where the sum exceeds delegated limits, a business case must be referred to the appropriate Department of Health for approval or treated as per current guidelines. c The proposal must be specifically agreed by the board of the trust. d The selection of a contractor and or finance company must be on the basis of competitive tendering or quotations. The chief executive shall nominate an officer who shall oversee and manage each contract on behalf of the trust. Service agreements are not contracts in law and therefore not enforceable by the courts. However, a contract with a foundation trust, being a PBC, is a legal document and is enforceable in law. The trust may also determine from time to time that inhouse services should be market tested by competitive tendering. For services having a likely annual expenditure exceeding 100,000, a nonofficer member should be a member of the evaluation team. The level of care and support they need will depend on the severity of their hearing and vision problems. This will allow a tailored care plan to be drawn up. The RNIB also offers a talking book subscription service, where books can be ordered and delivered directly to your home or downloaded free of charge. There are various hearing aid styles available to suit different types of hearing loss and personal preference. An audiologist hearing specialist will be able to recommend the most suitable type of aid after testing your hearing. In these cases, hearing may be improved using a surgically implanted hearing system, such as a cochlea implant or bone conducting hearing implant. For example. What is the recruitment process.Consortium. Further information on the services they provideUniversity Hospitals Bristol NHS Foundation Trust shall comply withOrders.

European Union Directives on public sector purchasingThe University Hospitals Bristol NHS Foundation Trust shall ensureDepartment of Health, in which event the said special arrangementsQuality and International Competitiveness CMND 8621. The BristolTrust UHBW was formed on 1 April 2020 following the merger of. University Hospitals Bristol NHS Foundation Trust and Weston Area. Health NHS Trust. If we use it, we explain what it means. Note the apostrophe. A short, simple explanation might do. Test with users to make sure that the words you use are right for their circumstances. They want to know what to do about it. Only mention the name of the bacteria full or short name if your audience users need it. A paid carer can help with personal care, for

example getting washed and dressed. For example Anytown Clinical Commissioning Group. The abbreviation is fine. We are working on guidance on this. We say they have diabetes. Read more about how we talk about disabilities and conditions on our Inclusive language page. We say they have epilepsy. This is the campaign which encourages people to eat 5 portions of fruit and vegetables every day. This is because healthcare professionals in the UK use Celsius. The National Institute for Health and Care Excellence NICE also uses it and we refer to NICE for evidencebased guidance. Its easier to have just one number to tell your GP. We explain that flatulence is the same as wind or farting. For example Anytown NHS Foundation Trust. This is particularly important when the user may need urgent care or to act out of hours. You can usually write your sentence in another way. Find out more about the NHS App. The NHS login lets people see their personal health information online. It also makes it less likely that people will make mistakes. The NHS website is the website at nhs.uk. We give the url in lower case. The people in organisations do. But we will explain the term or phrase. For example This is the kind of language our users use.

Radiologists read them. That suggests that people can lower but not necessarily get rid of the risk altogether. We talk about people having or living with a disability or condition. Do not use mob. Here are the different formats to use An example is the number for the Samaritans 116 123. This is because its normal for peoples temperature to rise when they are ill or have an infection. How much their temperature changes varies from person to person. So we dont focus on a particular temperature. In these cases we state a specific temperature and say We find that people with cancer, for example, often use this word. For example NHS vaccination schedule, flu vaccination programme. See the section on voice and tone. Additional revenue and capital funding has been received for the development and maintenance of frontline informatics systems and services. Many of these programmes are now well advanced and are at various stages of implementation. Some 198 redundancies have been agreed in 2018/19 while plans are being made to make approximately 400 further redundancies in the next few years but also recruit new staff with other specialist skills and retrain existing staff. The funding provided to us has been largely agreed based on our threeyear business plan submission and, while it will be challenging, we believe it will be financially manageable. We have therefore prepared the accounts on a going concern basis. Operating expenditure excluding the movement in provisions was 438.3 million, resulting in a revenue underspend of 2.2 million. We underspent against our administration budget by 9.7 million but overspent on programme activities by 7.5 million. In accordance with IFRS 15, some 3.4 million of income was not recognised in 2018/19 but will be recognised in 2019/20 when signed agreements are in place. This is the provision of healthrelated data to customer requirements, data linkage services and data extracts for research purposes.

No charges are made for the actual data, only for the cost of providing the data to the customer in the format and to the specification required, including a fee for ensuring information governance requirements are complied with. This is part of the natural lifecycle of these large infrastructure projects. The rate includes the total direct cost of employment together with an incremental direct overhead cost, comprising of estate and IT costs. General overhead is not capitalised. Project management time is only capitalised where time is directly attributable to the development of the asset. Expenditure in these categories in 2018/19 was considerably lower. Debts previously provided of 1,158 were released following recoveries of the amounts due. The percentage of nonNHS invoices paid within this target was 99.1% 31 March 2018 99.5%. The days outstanding at 31 March 2019 increased to 13.3 days from 11.5 days at 31 March 2018, reflecting a higher than normal volume of invoices processed in March 2019. SBS stipulates that the number of days outstanding is calculated from the date a validly presented invoice is processed on the SBS system to the date a payment is initiated. We are conscious that this calculation can understate the time taken because it takes considerable time from the invoice date to processing the invoice on the system. SBS offers a free solution to all suppliers called Tradeshift, which allows suppliers to electronically upload invoices to

the SBS system in real time, which reduces this delay. This target is particularly challenging for NHS Digital given the complexity of many of our transactions. In 2018/19, we paid 33.7% 2017/18 40.4% based on volume, and 41.6% based on value 2017/18 50.0% within the five day target. The audit fee for 2018/19 was 115,000, which was unchanged from 2017/18. The audit fee only includes audit work. No additional payments were made.

To the best of the Accounting Officer's knowledge, there is no relevant audit information of which NHS Digital's auditors are unaware. It facilitates the delivery of our strategic and operational goals and minimises risk for NHS Digital and stakeholders. We use financial and nonfinancial Key Performance Indicators KPIs and other management information to continuously monitor performance. These indicators are integral to the routine business of the Board and our Executive Management Team and are published regularly on our website as part of the Board papers. The performance reports also include the organisations management accounts Some programmes have demonstrated improved delivery confidence as they have moved to the delivery stage and have met a number of ministerial commitments and key programme outcomes. It now provides an enriched narrative focusing on key achievements and outcomes, and supports better understanding and scrutiny of issues and challenges. We have seen an increase in turnover, which was 14.2% for the financial year. Turnover due to voluntary leavers increased during this period from 5.8% to 9.0%. Short term staff sickness remained within target levels and was lower than 2017/18 overall. Long term sickness increased from 1.4% to 2.1% FTE, with most of this increase occurring after October 2018. This has stabilised since February 2019. This is in line with our forecast outturn position of within 1% of budget all year. Our forecast outturn position has been reporting an underspend since early in the year and this has enabled the Department of Health and Social Care to use this, along with emerging underspend, during the final quarter. Capital underspends are due to programme scope changes, changes in our procurement approach and slower than anticipated increases in programme activity. We ensure that the most appropriate interventions are taken to manage and minimise impacts on costs and the overall delivery of the portfolio.

This is likely to result in a change of the scope and delivery plans for some Digital Transformation Portfolio programmes and outcomes, and associated deliverables will need to be updated. The use of risk management performance metrics is starting to drive an overall improvement in data quality and risk management behaviours, whilst further refinements are continuing. A fuller explanation of our risk management process is here in this report. We also undertake audit activity over the data usage by third parties. The work includes incorporating lessons learnt from the completion of wave one. We also use nonessential cookies to help us improve our websites. Any data collected is anonymised. By continuing to use this site, you agree to our use of cookies. Find The guidance should be considered mandatory by the core Scottish Government SG, SG Executive Agencies, nonministerial departments and SG sponsored bodies. Other organisations to which the Scottish Public Finance Manual SPFM is directly applicable should follow procedures consistent with the guidance. Those projects assessed as potentially high risk should have SG Gateway Review support. For the purposes of this guidance, a major investment can be defined as one that Information on each role is contained in the SGs Construction Procurement Manual, this represents good practice and applies to both construction and nonconstruction projects. The roles must be set out in the projects business case and be subject to scrutiny as part of the appropriate project approvals process. One of IIBs key roles is to provide strategic scrutiny of high value major infrastructure projects at an early stage of development. IIB provides assurance on issues such as strategic fit, business need, commercial aspects and funding considerations in relation to projects.

It has sight of overview information relating to all capital projects above 50m and calls in such projects on a case by case basis when there are issues that merit particular attention. IIB may choose to call in lower value projects where these are novel or require separate scrutiny. KSRs are

undertaken by the Scottish Futures Trust. All proposed major investment projects should be considered for the NonProfit Distributing public private partnership model NPD. The business case and delivery options must be scrutinised as part of the appropriate project approvals process. In such circumstances an overall view of the project, assessing the total costs, benefits and risks must be taken. Only when an overall assessment is favourable, should individual funders assess their proposed contribution against their own particular policy objectives. This must be completed at an early stage and before significant costs have been incurred. Legal advice must be sought on the terms of such agreements, which include For example In addition they should ensure that their sponsor units are provided with copies of all relevant progress reports to Investment Decision Makers and Boards. SG sponsor units must. This note sets out in more detail how these arrangements will operate. Being a nurse A personal guide from graduation to revalidation Nursing practice knowledge and care, 2nd ed. Driving Results Through Social Networks How top organizations leverage Networks for performance and growth The fearless organization Creating psychological safety in the workplace for learning, innovation, and growth Elephant in the Room How Relationships Make or Break the Success of Leaders and Organizations Building an Innovative Learning Organization a framework to build a smarter workforce, adapt to change, and drive growth. NHS Fife will develop and implement manual handling risk management systems, which eliminate the risk of musculoskeletal injury, whenever practical or reasonable.

Where risk cannot be eliminated completely, it will be reduced to an acceptable level. Board members have corporate responsibility for health and safety and they are assured of this through the Chief Executive and the Director of Estates, Facilities and Capital Services. This will ensure all staff receive appropriate information, instruction, training and supervision in manual handling activities and the use of manual handling equipment and monitor the application of learning in the workplace. Undertaking investigations into manual handling related accidents, incidents and near misses in order to establish root cause and to review control measures accordingly. Assistance with incident investigation and root cause analysis may be obtained from the Manual Handling team. The induction checklist documents must be used Ref 6.3 Appendix 3. Reporting manual handling equipment defects to the Estates Department and ensuring that equipment is marked as unsuitable and is removed from use until repaired or replaced. The line manager will, with consent of the employee, refer them to Occupational Health for assessment. Employees may also self refer. The Manual Handling Coordinator and practitioners are the main sources of manual handling advice and guidance and oversee the implementation of the manual handling strategy whilst working collaboratively with risk management and Health and Safety. They assist the Manual Handling Coordinator with the review process when updating course material, thus ensuring that manual handling training provision is based on current best practice guidance. Written procedures must be developed locally for handling during all exceptional and lifethreatening situations. Training will be available for all staff carrying out manual handling tasks. The Guide to the Handling of People. 5th Ed. Middlesex Backcare. The Guide to the Handling of People a systems approach. 6th Ed. Middlesex Backcare.

Safe use of lifting equipment Lifting Operations and Lifting Equipment Regulations. Approved Code of Practice and Guidance. Her Majesty's Stationary Office. Norwich. Essential Backup, Northants, National Back Exchange. Guidance for safer handling during resuscitation in hospitals. London. Resuscitation Council UK. The Scottish Manual Handling Passport. Scotland. Scottish Government. Some features on this site will not function if you disallow cookies. We use this to improve your customer experience. We also place functional cookies on your device to allow certain parts of the site to work. If you choose to disallow cookies we will not place or use, any more cookies on your device during your visit. No personal information is collected about you or about your computer. This helps us to improve your website experience and the services we provide. No personal information is collected about you or about your computer. If you already use these tools and

applications their cookies may be set through our website. If you do not use them then our site will not place these cookies on your device. They do not contain any personal information and for the most part are automatically deleted when you close your browser. Remember you will not have full functionality on certain parts of the site. Services include This can then be added to the purchase order that covers your required equipment. Saving you time and money to concentrate on patient care. Registered number 10881715. Registered office Skipton House, 80 London Road, London SE1 6LH. By continuing to browse our site, you are agreeing to our use of cookies. As the demand for health services in London continues to grow the London Ambulance Service LAS has a significant and increasing role in working collaboratively with the rest of the health sector as well as the Metropolitan Police Service and London Fire Brigade to meet the needs of the population of London including those who visit and work in the capital.

I am pleased to be able to report that over the last year the Trust has made significant progress in the quality of the services it provides, the range of services it provides and in meeting the new Ambulance Response Programme targets. This has been achieved under the leadership of our new Chief Executive, Garrett Emmerson and his executive team whom I am delighted to introduce to you through this report. Our people have had to cope with increased demand and the horrors of terrorism and the Grenfell Tower fire. I am extremely proud of how the Service and all our staff have risen to these challenges and on behalf of the Board offer our heartfelt thanks to them. We continue to work closely with London's other emergency services to make sure we can respond effectively to major incidents; as they occur. One area of work we want to progress further is our efforts to build a workforce that more accurately reflects the diversity of the patients we serve. We have a detailed action plan to deliver on the Workforce Race Equality Standard and saw some important progress in the last year. I was delighted to welcome Amit Khutti to our nonexecutive team in January 2018, and through the year we have been running targeted recruitment in Black and Minority Ethnic BME publications; holding regular BME network sessions; and in October 2017 we reestablished our equality committee. I'm also very excited to see a new sponsorship and mentoring pilot launch in May 2018. We hope it will support BME staff from bands 57 to develop their careers further within the Trust. Alongside all these changes we have also developed new and exciting strategies to enable the Trust to develop our services and staff, and work with other providers to better meet the needs of the population we serve embracing both new technologies and roles for our staff. Since joining the Service in May 2017.

I have become immensely proud of what we do and the amazing work our people do, day in and day out, for our patients and Londoners in general. For most people, their only contact with our service is with the 999 and 111 call handlers and the paramedics responding to incidents. However, having been out and about meeting teams, I can assure you it is a huge collective effort. In addition, the winter pressures have been the toughest the NHS has experienced in many years. Despite these pressures we have performed well and have consistently ranked in the top three or four ambulance trusts across the country for our response times. Our performance against quality indicators has also been strong, as our full Quality Account shows available on our website. We have addressed most of issues raised by our previous CQC inspection and have robust plans to continue improving. Alongside good performance in the care we provide we also finished the year in a strong financial position with a small surplus of 5.7m. We have also established a clear direction for the future. We are clear that we have an essential role in improving the quality of emergency and urgent care services across London. Our strategy for the next five years identifies three themes which will improve patient care and value for money. We want to develop an integrated clinical assessment and triage service to coordinate the flow of patients through urgent and emergency services; making it as easy as possible for people to get the help they need. We will continue to provide high quality care to everyone who contacts us, especially those most critically ill and injured. However, we will place a stronger emphasis on assessment and enhanced treatment at scene and in community

settings. Pilots have already proven effective and have shaped the commitments we are making in our new strategy.

Equally, as the only panLondon NHS provider, we will work with our partners to identify opportunities to provide more consistent, efficient and equitable services that benefit patients and the healthcare system. I would like to thank everyone who has helped to shape it and the future of our service. You can find out more in section 8 of this report and our full strategy will be available on our website. Some of the key risks and challenges we face are set out later in the report in section 7.6. We are the largest and busiest ambulance service in the UK and the only Londonwide NHS Trust. We cover around 620 square miles and work from 70 bases. Our fleet is being constantly developed and now includes 446 ambulances, 208 cars, 21 motorbikes and 78 bicycles. However, many of our patients have less serious illnesses or injuries, and do not need to be sent an ambulance on blue lights and sirens. We have a range of clinicians and vehicles to respond to less urgent situations and are providing an increasing amount of telephone only support. This supports our core 999 service in transporting low priority patients to healthcare facilities when there is little or no clinical intervention required en route. The service helps free up paramedic crews to attend lifethreatening calls and helps to minimise response times for lower priority patients. We delivered seven contracts across London but have been in the process of handing these over to alternative providers. We stopped providing five of the services during the year and will transfer the final two contracts in April 2018. As part of developing a new five year strategy see section 8 we have worked with staff and partners to develop new vision and purpose statements. These will be in place from April 2018. There is more detail in section 7. The Board meets in public monthly. You can also find news, publications, details of public board meetings and more about what we do on our website at [www.londonambulance.nhs](http://www.londonambulance.nhs).