

NHS financial performance Quarter 2 2006-07

9 November 2006

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NHS FINANCIAL PERFORMANCE QUARTER TWO 2006-07

1. Introduction

1.1 This report provides a summary of the current forecasts for NHS financial performance based upon the quarter two financial returns provided by NHS Trusts, Primary Care Trusts (PCTs) and Strategic Health Authorities (SHAs). The figures in this report exclude NHS Foundation Trusts.

1.2 For ease of reference, it follows broadly the format of the quarter one report¹ covering forecast financial outturn for the year (compared with 2005-06² and quarter one) and performance against key service targets for patients.

1.3 Included in the annexes to this report are the financial forecasts for each organisation grouped by Strategic Health Authority.

1.4 In summary, as at the end of quarter two:

- i) we remain on track to deliver net financial balance across the NHS. Although forecasts have deteriorated since quarter one, SHAs have action in hand to compensate for this;
- ii) SHAs have reported that they can generate an

additional £100 million contingency sufficient to cover the net deficit of £94 million now forecast by the NHS (after application of £350 million contingency as reported at quarter two). At quarter one, the NHS was forecasting an £18 million surplus and, at this stage in 2005-06, the forecast deficit was £623 million;

iii) forecast gross deficits for the year total £1,179 million compared with £883 million at quarter one and £1,312 million in 2005-06. Forecast gross surpluses (excluding contingency) total £736 million compared with £551 million at quarter one and £765 million in 2005-06;

iv) 175 organisations are forecasting deficits compared with 120 at quarter one, and 179 reporting a deficit in their final accounts for 2005-06, although fewer than last year are reporting large deficits.

1.5 On the basis of trends in previous years and the action being taken, the objective of achieving net financial balance across the NHS overall remains deliverable; although the growth in the number of organisations in deficit and the forecast gross deficit is a cause for concern.

1.6 We are aware of some factors not yet built into the forecasts that are likely to have a beneficial impact on outturn, and some that will have an offsetting negative

¹ Published on 11 August 2006 and available at <http://www.dh.gov.uk>

² Updated since the last report and covering audited outturn. Published on 9 October 2006 and available at <http://www.dh.gov.uk>

impact. The most significant potential benefit arises from the reduction of some reimbursement prices for generic medicines from 1st October to deliver the contract sum in 2006-07 for the pharmacy contractual framework. This should improve PCT financial prospects by up to £150 million. The most significant adverse factor is the potential impact on redundancy costs of age discrimination legislation which could add around £70 million to costs.

- 1.7 Our performance and turnaround teams continue to work with the most challenged organisations to reduce forecast deficits.
- 1.8 Despite the financial challenges, activity levels continue to rise and performance in the key service areas has held up or improved.

2. Objectives and financial strategy

- 2.1 Our financial objectives this year are:
- i) to deliver net financial balance across the NHS (ie: that after the reduction in resources to cover the 2005-06 deficit the sum of gross surpluses and deficits is zero);
 - ii) to achieve recurrent monthly run rate balance (monthly recurrent expenditure covered by monthly recurrent income) across as many NHS organisations as possible by 31 March 2007; and

- iii) to see an improvement in the financial performance of all organisations reporting a deficit in 2005-06.

- 2.2 These objectives are to be met whilst ensuring that Public Service Agreement targets are also achieved.
- 2.3 As set out in the Operating Framework, our key service performance objectives this year cover:
- elective waits
 - cancer waiting times
 - patient choice and booking
 - access to sexual health services
 - MRSA
 - reducing health inequalities

Financial framework

- 2.4 The Operating Framework sets out the expectation that PCTs will lodge reserves with their SHAs. The purpose of the reserves is to off-set overspending elsewhere within the SHA. The reserves are usually reported as a surplus in the forecast outturn position for the SHA.
- 2.5 We expect SHAs to maintain the integrity of the allocations system, with PCTs entitled to repayment of any contributions over a reasonable period usually within the three-year allocation cycle. Poorest areas and those with the worst problems should get their contributions back first.
- 2.6 To allow the funding to be returned, overspending organisations must return to

balance. For this reason organisations are expected to return to balance as quickly as possible, although in some cases we recognise this will take more than one year to prevent any undue impact on patient care.

2.7 As explained in the quarter one report¹, a number of budgets have been devolved to SHAs and they have created from these a £350 million contingency. SHAs are continuing to manage these budgets actively and have reported that they can generate a further net £100 million contingency. At this stage, on grounds of prudence, this has not been factored into the forecasts.

3. Financial forecasts

3.1 Table 1 below shows the forecast position by SHA compared against both quarter one and 2005-06.

Table 1: Financial position by Strategic Health Authority

	2005-06 Month 6 forecast £m	2005-06 Final Accounts £m	2006-07 Month 3 forecast £m	2006-07 Month 6 forecast £m
East Midlands	(9)	(13)	0	(17)
East of England	(155)	(234)	(125)	(151)
London	(153)	(174)	(90)	(135)
North East	0	21	18	17
North West	(42)	58	0	1
South Central	(74)	(59)	(11)	(26)
South East Coast	(85)	(94)	(94)	(104)
South West	(6)	(49)	(30)	(30)
West Midlands	(80)	(38)	0	0
Yorkshire & The Humber	(21)	34	0	0
Contingency			350	350
Total	(623)	(547)	18	(94)

3.2 Despite the deduction to allocations made in respect of the 2005-06 overspend, five of the seven SHAs that incurred a deficit in 2005-06 (the exceptions being South East Coast and East

Midlands) are forecasting an improved position in 2006-07.

3.3 However, five of the ten SHAs are showing a significant deterioration in forecast outturn since quarter one: East Midlands (£17 million), East of England (£26 million), London (£45 million), South Central (£15 million) and South East Coast (£10 million). In each case the forecast changes have been discussed with the respective SHAs and action has been agreed to improve the financial position.

3.4 Table 2 shows the number of organisations forecasting a deficit.

Table 2: Number of surplus/deficit organisations by sector

	2005-06 Month 6 Forecast No.Orgs	2005-06 Annual Accounts No.Orgs	2006-07 Month 3 forecast No.Orgs	2006-07 Month 6 forecast No.Orgs
Total deficits	133	179	120	175
Total breakeven	341	13	323	202
Total surplus	74	357	96	146
Trust deficits	61	71	52	56
Trust breakeven	145	11	113	73
Trust surplus	29	154	61	81
PCT deficits	70	108	67	119
PCT breakeven	195	2	209	129
PCT surplus	38	193	27	55
SHA deficits	2	0	1	0
SHA breakeven	1	0	1	0
SHA surplus	7	10	8	10

3.5 We are concerned that the number of forecast deficits has increased significantly from quarter one (up by 55) and is now approaching the number that finished 2005-06 in deficit.

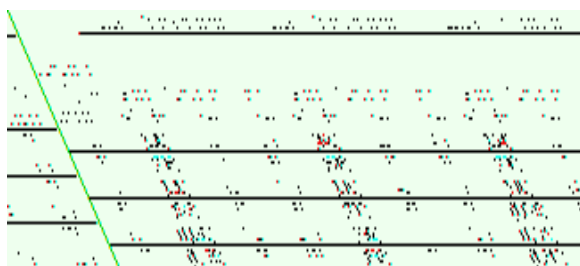
3.6 Most of this increase has been in organisations with forecast deficits of less than 5% (an increase of 51 organisations) and in the PCT sector (an increase of 52 organisations). Three main factors appear to be contributing to this:

¹ Published on 11 August 2006 and available at <http://www.dh.gov.uk>

- a) organisational change in the PCT sector;
- b) the removal of the power of SHAs to offer “planned support” as income (a change introduced this year which has the impact of improving transparency of underlying financial performance); and
- c) more rigorous application of the deduction of prior year overspends to PCTs than trusts. Data provided suggest that SHAs have absorbed around 60% of 2005-06 trust overspends against reserves but only 36% of PCT overspends.

3.7 Table 3 shows the concentration of forecast deficits across the system with the pattern very similar to 2005-06 – one third of organisations in deficit but half of the gross deficit in 6% of organisations.

Table 3: Concentration of deficits as forecast at quarter two 2006-07



3.8 Table 4 shows the distribution in size of forecast deficits as a percentage of organisations’ turnover.

Table 4: Distribution of size of deficits (number of organisations)

Bottom line as a percentage of turnover	2005-06 Month 6 Forecast	2005-06 Annual Accounts	2006-07 Month 3 forecast	2006-07 Month 6 forecast
Deficit > 10%	11	17	13	14
Deficit 5%-10%	26	34	24	27
Deficit 1%-5%	70	99	62	102
Deficit < 1%	26	29	21	32
Breakeven	341	13	323	202
Surplus <1%	55	296	57	97
Surplus 1%-5%	12	51	31	39
Surplus 5%-10%	6	4	5	4
Surplus >10%	1	6	3	6

3.9 As explained above, the big changes since quarter one have occurred in the forecast deficits below 5% with the increased number in this category (51) being almost matched by an increase in the organisations with surpluses of up to 5% (48). This reflects in part the elimination of the use of planned support with both deficits and surpluses staying where they are generated. The maintenance of the reduction in the number of large deficits seen at quarter one is particularly welcome.

3.10 Finally, table 5 below shows the forecast position by the main categories of organisation. As explained above, the deterioration in forecast performance for the year is mainly in the PCT sector.

Table 5: Net financial position by type of organisation

	2005-06 Month 6 forecast £m	2005-06 Final Accounts £m	2006-07 Month 3 forecast £m	2006-07 Month 6 forecast £m
PCTs	(301)	(492)	(366)	(596)
NHS Trusts	(515)	(581)	(382)	(418)
SHAs	193	526	415	569
Contingency	0	0	350	350
Total	(623)	(547)	18	(94)

3.11 All of the forecasts above are based upon information available to NHS organisations at the point at which they submitted their quarter two returns. There are a

number of factors which are likely to affect final outturn which will generally not have been taken into account, the principal ones being:

- a) the impact of age discrimination legislation on redundancy costs;
- b) the impact of the reduced margin being allowed on some generic drugs;
- c) continuing action by SHAs to generate further contingency.

4 Action to improve financial position

4.1 In addition to the action described in previous reports, the performance of each SHA has been the subject of formal half-year review meetings with Chief Executives and Finance Directors. Following on from these meetings:

- fortnightly reports are being received from the most challenged organisations through our national Turnaround Programme Office;
- the organisations with the highest levels of planned efficiency improvement are being subject to in-depth review and;
- where appropriate, action plans have been agreed with SHAs for the highest risk organisations to bring financial performance back to plan.

5 Service Performance

5.1 Despite the need to restore financial balance, hospital activity levels continue to rise with more patients being treated, faster than

ever before. In 2005-06 there was a recorded increase in planned care of 1.5% and 3.9% for emergency care. Increases are also being seen in 2006-07.

5.2 Against the key service deliverables:

- the NHS is continuing to meet agreed standards for A&E (four hours), in-patient (26 weeks) and out-patient (13 weeks) waiting times.
- progress continues to be made on the cancer waiting times due for delivery this year with more than 99% of patients waiting less than 31 days from diagnosis to treatment for urgent referrals (standard 98%) and just under 94% of patients waiting less than 62 days from referral to treatment for all cancers (standard 95%) in quarter one.
- an increasing number of patients report having been offered choice at referral to hospital.
- progress continues to be made against the commitment to ensure access to GU Medicine clinics within 48 hours by 2008.
- on MRSA, the most recent available data were included within the quarter one report.

6 Workforce

6.1 Due to recent concerns, we have asked SHAs to monitor the number of people who have been made redundant. For the first 6 months of 2006-7, they have reported 903 compulsory redundancies. Of this total 736 (82%) were non-clinical staff and 167 (18%) were clinical staff.

There will be further redundancies over the rest of the year, including those resulting from the SHA/PCT re-organisation to release £250 million to front line services and the from the rationalisation of the Department's Arms Length Bodies. Most of these redundancies will be drawn from administrative and managerial staff.

7 Conclusion

7.1 The NHS remains on track to deliver overall financial balance across the system by the end of the current financial year, although further action needs to be taken in a number of organisations. The Department continues to work with SHAs both to reduce the risk to delivery of overall financial balance and to reduce the gross deficit.

7.2 Despite the action being taken to restore financial balance, the NHS continues to deliver. Activity levels are growing and organisations are continuing to meet agreed service standards and priorities.

7.3 As reported in quarter one, despite the progress being made the financial position remains difficult and will require continuing focus throughout the year.

Richard Douglas
Director General, Finance &
Investment
November 2006

Annex 1: North East SHA forecasts by organisation

Org Code	Organisation Name	2006 Forecast Turnover £M	2007 Forecast Turnover £M	2008 Forecast Turnover £M	2009 Forecast Turnover £M	2010 Forecast Turnover £M	2011 Forecast Turnover £M
001	Newcastle Upon Tyne Hospitals NHS Trust	1,420	1,420	1,420	1,420	1,420	1,420
002	Northumberland, Tyne & Wear NHS Trust	1,200	1,200	1,200	1,200	1,200	1,200
003	Tees, Esk And Wear Valleys NHS Trust	1,200	1,200	1,200	1,200	1,200	1,200
004	North East Ambulance Service NHS Trust	1,200	1,200	1,200	1,200	1,200	1,200
005	Yorkshire & the Humber Regional Ambulance Service NHS Trust	1,200	1,200	1,200	1,200	1,200	1,200
006	North Yorkshire Ambulance Service NHS Trust	1,200	1,200	1,200	1,200	1,200	1,200
007	West Yorkshire Ambulance Service NHS Trust	1,200	1,200	1,200	1,200	1,200	1,200
008	East of England Ambulance Service NHS Trust	1,200	1,200	1,200	1,200	1,200	1,200
009	London Ambulance Service NHS Trust	1,200	1,200	1,200	1,200	1,200	1,200
010	West Midlands Ambulance Service NHS Trust	1,200	1,200	1,200	1,200	1,200	1,200
011	South East Ambulance Service NHS Trust	1,200	1,200	1,200	1,200	1,200	1,200
012	South West Ambulance Service NHS Trust	1,200	1,200	1,200	1,200	1,200	1,200
013	East of England Ambulance Service NHS Trust	1,200	1,200	1,200	1,200	1,200	1,200
014	London Ambulance Service NHS Trust	1,200	1,200	1,200	1,200	1,200	1,200
015	West Midlands Ambulance Service NHS Trust	1,200	1,200	1,200	1,200	1,200	1,200
016	South East Ambulance Service NHS Trust	1,200	1,200	1,200	1,200	1,200	1,200
017	South West Ambulance Service NHS Trust	1,200	1,200	1,200	1,200	1,200	1,200
018	East of England Ambulance Service NHS Trust	1,200	1,200	1,200	1,200	1,200	1,200
019	London Ambulance Service NHS Trust	1,200	1,200	1,200	1,200	1,200	1,200
020	West Midlands Ambulance Service NHS Trust	1,200	1,200	1,200	1,200	1,200	1,200

- (1) Newcastle Upon Tyne Hospitals NHS Trust achieved Foundation Trust status on 1st June 2006. Forecast position is only for the time when the organisation was an NHS Trust.
- (2) Northumberland, Tyne & Wear NHS Trust is a merger (1st April 2006) of Newcastle, North Tyneside & Northumberland NHS Trust (RNP), Northgate & Prudhoe NHS Trust (RM6) and South of Tyne & Wearside Mental Health NHS Trust (RW9)
- (3) Tees, Esk And Wear Valleys NHS Trust is a merger (1st April 2006) of County Durham & Darlington NHS Trust (RTC) and Tees & NE Yorks NHS Trust (RVX)
- (4) North East Ambulance Service NHS Trust (RX6) is a merger (1st July 2006) of North East Ambulance Service NHS Trust (RVK) and Tees, East & North Yorkshire Ambulance Service NHS Trust (RV1).
RV1 is a cross-boundary merger between North East Ambulance Service NHS Trust and Yorkshire & the Humber Regional Ambulance Service NHS Trust. As such, final accounts figures for the new organisation are not available.

Note: SHA and PCT Turnover equals the revenue resource limit they are allocated. Trust turnover is all the income they receive including income from PCTs. Trust income should therefore be excluded from any aggregation of SHA economy turnover to avoid double counting resources.

Annex 5: West Midlands SHA forecasts by organisation

Org Code	Organisation Name	2006/07 Forecast Surplus/Deficit (£M)	2007/08 Forecast Surplus/Deficit (£M)	2008/09 Forecast Surplus/Deficit (£M)	2009/10 Forecast Surplus/Deficit (£M)	2010/11 Forecast Surplus/Deficit (£M)
PS1	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS2	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS3	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS4	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS5	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS6	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS7	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS8	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS9	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS10	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS11	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS12	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS13	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS14	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS15	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS16	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS17	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS18	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS19	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS20	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS21	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS22	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS23	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS24	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS25	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS26	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS27	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS28	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS29	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS30	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS31	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS32	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS33	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS34	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS35	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS36	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS37	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS38	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS39	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS40	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS41	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS42	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS43	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS44	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS45	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS46	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS47	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS48	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS49	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23
PS50	PSYCHIC AND PSYCHOLOGICAL SERVICES	1.07	1.00	1.17	1.40	1.23

- (1) South Staffs Healthcare Trust achieved Foundation Trust status on 1st May 2006. Forecast position is only for the time when the organisation was an NHS Trust.
- (2) West Midlands Ambulance Service NHS Trust (RYA) is a merger (1st July 2006) of West Midlands Ambulance Service NHS Trust (RKA), Hereford and Worcester Ambulance Service NHS Trust (RL5) and Coventry and Warwickshire Ambulance Service NHS Trust (RL6).

Note: SHA and PCT Turnover equals the revenue resource limit they are allocated. Trust turnover is all the income they receive including income from PCTs. Trust income should therefore be excluded from any aggregation of SHA economy turnover to avoid double counting resources.

Annex 6: East of England SHA forecasts by organisation

Org Code	Organisation Name	2006/07 Revenue Surplus/Deficit (£M)	2006/07 Market Based Care Surplus/Deficit (£M)	2006/07 Market Based Care Surplus/Deficit (£M)	2006/07 Market Based Care Surplus/Deficit (£M)	2006/07 Market Based Care Surplus/Deficit (£M)
000	East of England Strategic Health Authority	0.00	4.00	2.00	100.00	2.00
001	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
002	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
003	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
004	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
005	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
006	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
007	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
008	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
009	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
010	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
011	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
012	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
013	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
014	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
015	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
016	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
017	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
018	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
019	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
020	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
021	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
022	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
023	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
024	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
025	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
026	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
027	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
028	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
029	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
030	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
031	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
032	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
033	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
034	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
035	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
036	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
037	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
038	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
039	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
040	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
041	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
042	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
043	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
044	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
045	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
046	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
047	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
048	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
049	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00
050	East of England Strategic Health Authority - PCTs	0.00	4.00	2.00	100.00	2.00

- (1) South Essex Partnership Trust achieved Foundation Trust status on 1st May 2006. Forecast position is only for the time when the organisation was an NHS Trust.
- (2) Southend Hospital NHS Trust achieved Foundation Trust status on 1st June 2006. Forecast position is only for the time when the organisation was an NHS Trust.
- (3) East of England Ambulance Service NHS Trust (RYC) is a merger (1st July 2006) of East Anglian Ambulance NHS Trust (RMZ), Essex Ambulance NHS Trust (RB4) and Beds & Herts Ambulance & Paramedics Service NHS Trust (RFU).

Note: SHA and PCT Turnover equals the revenue resource limit they are allocated. Trust turnover is all the income they receive including income from PCTs. Trust income should therefore be excluded from any aggregation of SHA economy turnover to avoid double counting resources.

