House of Commons

Public Accounts Committee

Report on the NHS Summarised Accounts, 2006–07: Achieving Financial Balance

Twenty–third Report of Session 2007–08

Report, together with formal minutes, oral and written evidence

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The Committee of Public Accounts

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Annette Brooke MP (*Liberal Democrat, Mid Dorset and Poole North*) and
Mr John Healey MP (*Labour, Wentworth*).

Powers

Powers of the Committee of Public Accounts are set out in House of Commons Standing Orders, principally in SO No 148. These are available on the Internet via www.parliament.uk.

Publication

The Reports and evidence of the Committee are published by The Stationery Office by Order of the House. All publications of the Committee (including press notices) are on the Internet at http://www.parliament.uk/pac. A list of Reports of the Committee in the present Session is at the back of this volume.

Committee staff

The current staff of the Committee is Mark Etherton (Clerk), Emma Sawyer (Committee Assistant), Pam Morris (Committee Assistant) and Alex Paterson (Media Officer).

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Summary

The Department of Health (the 'Department') and the NHS achieved a surplus of £515 million in 2006–07, representing 0.6% of total available resources. Following two years of rising deficits, the Department, working with the NHS, has done well in restoring overall financial balance.

While the national picture is one of financial surplus there remain variations in financial performance. The surplus is concentrated in Strategic Health Authorities, whilst overall Primary Care Trusts and NHS Trusts remain in deficit Of the 372 NHS organisations, 82 recorded a deficit of £917 million, with 80% of this being reported by just 10% of NHS organisations. There are also regional variations, with the East of England Strategic Health Authority area having a deficit of £153 million and the North West achieving a £189 million surplus. Financial recovery is therefore inconsistent and more needs to be done so that all parts of the NHS achieve financial balance.

The question arises whether financial balance was achieved through sustainable improvements in NHS financial management or through tighter central control and service reductions. The Department required some allocations to be withheld from NHS organisations notably through the top-slicing of Primary Care Trust budgets and through diversion of training expenditure to support deficits. As a result, some Primary Care Trusts were unable to deliver all of the health care they might have, with some delivery against local priorities being reduced or delayed through limits on health care activity. Overall, however, the quality of service improved during the year, as rated by the Healthcare Commission.

We conclude that the return to financial balance is the result of the Department's tighter performance management of NHS finances in the way funding flowed through the NHS together with a programme of support for local organisations with particular financial difficulties. In the short term, this largely centralist approach was appropriate. For the future if the NHS is to remain in financial balance more health organisations locally need to improve their financial management. Failure to keep a tight grip on financial performance will undermine health care for patients.

On the basis of a Report by the Comptroller and Auditor General,[1] we examined the Department of Health on the financial performance of the NHS, how the financial turnaround was achieved, and the impact of this turnaround on services and the future.

1 C&AG's Report, *Report on the NHS Summarised Accounts 2006–07: Achieving Financial Balance*, HC (Session 2007–08)129-I

Conclusions and Recommendations

1. **Following two years of deficits the NHS as a whole delivered a £515 million net surplus in 2006-07.** This was achieved by top slicing some budgets and holding them in reserves, targeted support for organisations with the most significant financial problems and tighter performance management of NHS finances by the Department.

2. **A small core of NHS organisations have a combined deficit of £917 million, 80% of which exists in 10% of organisations.** Building on lessons learned from the turnaround programme, Strategic Health Authorities need to support these organisations to achieve financial balance through, for example, helping to devise recovery plans, establishing networks to exchange good practice, training to improve financial management and facilitating the sharing of financial expertise.

3. **There are significant regional variations in the financial performance of the NHS.** While every Strategic Health Authority area improved its financial standing compared to 2005–06, performance ranged from a deficit of £153 million in the East of England to a surplus of £189 million in the North West. The Department should establish the reasons behind the variations in financial performance through benchmarking and establish whether they reflect geographical differences in health care needs, provision and quality.

4. **There is some evidence that financial balance was achieved by slowing down or postponing some healthcare**. While the overall quality of NHS health care, as rated by the Healthcare Commission, has improved, 14 Primary Care Trusts made financial savings by requiring their provider trusts to freeze or slow down non-essential planned treatments. To minimise the risk of this happening again NHS organisations need to agree annual work plans and supporting budgets before the start of the financial year, profile work as far as practicable, and have reliable information early enough to take remedial action where health service provision is put at risk.

5. **More robust costing systems are essential if the NHS is to achieve longer term financial stability**. Under Payment by Results, NHS organisations receive income based on the work they perform in accordance with tariffs increasingly agreed nationally. Where costs are fixed there is a risk that income may not be sufficient to cover them resulting in a deficit. Management boards of NHS organisations need to be confident that their financial systems are fit for purpose to enable all costs to be understood, analysed in sufficient detail, and managed effectively.

6. **Financial forecasting is not sufficiently reliable and needs to improve.** Maintaining financial balance requires accurate and timely forecasting of income and expenditure. Forecast financial position data provided by NHS organisations throughout 2006–07 was often inaccurate. Strategic Health Authorities should identify those organisations which consistently provide poor forecasts and help them improve through training and sharing of good practice.

7. **There is a clear link between financial performance and the quality of service provided**. NHS organisations which perform well financially tend to provide better quality services. Sound sustainable financial management is therefore vital in delivering improved health care. In reviewing performance and capability, the senior management of NHS organisations should assess how well their financial and clinical staff engage and the extent to which financial awareness is embedded in their organisations. Where this is deficient an improvement programme with key milestones should be put in place.

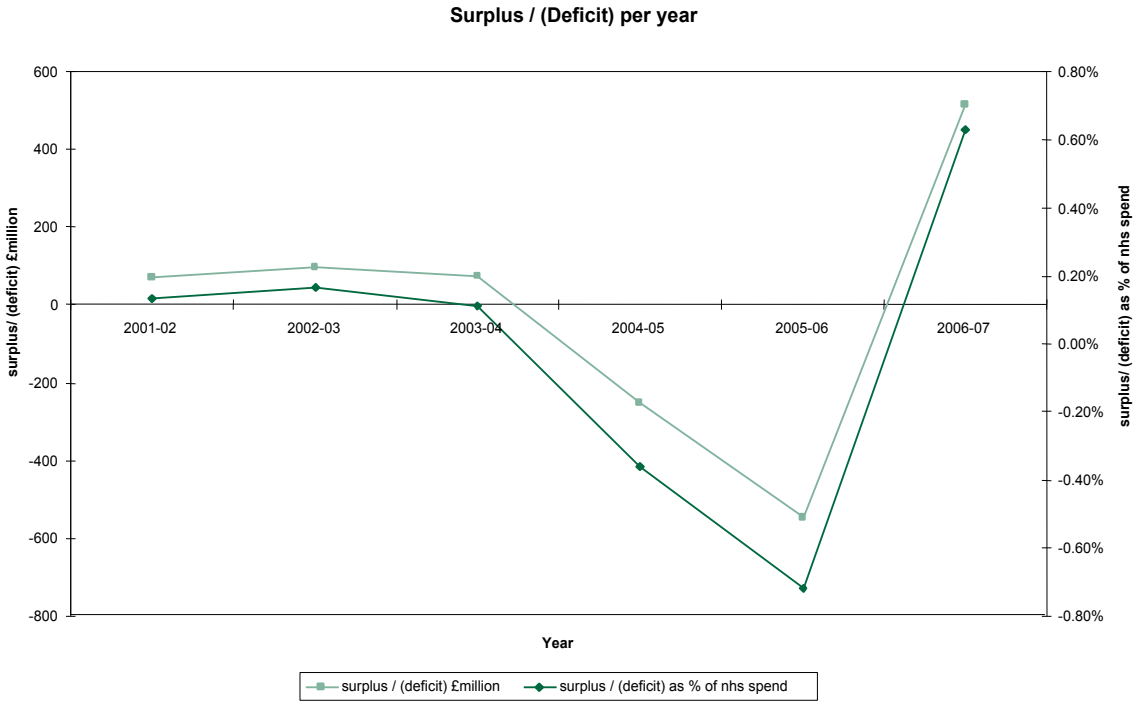
8. **The Department and the NHS are forecasting a surplus of £1.8 billion in 2007–08**. While maintaining financial stability is important, large surpluses increase the risk that the NHS will be perceived as delivering less health care than it could have done if resources had been fully utilised. NHS organisations will need to be able to demonstrate to their local stakeholders that the level of health care delivered meets local priorities and needs.

1 Financial performance of the NHS

1. In 2006-07, the NHS reported a net surplus of £515 million (representing 0.6% of total available resources). This surplus was made up of 287 NHS organisations delivering a surplus of £1,431 million, 82 NHS organisations having a combined deficit of £917 million, and three NHS organisations breaking even. The number of organisations reporting a deficit fell to 22%, compared to 33% in 2006–07.[2]

2. The surplus followed two years of increasing deficits in the NHS. In 2005–06, the Department of Health (the Department) reported a net deficit across NHS organisations of £547 million (representing 0.7% of total available resources), up from £251 million in 2004–05 (**Figure 1**). Achieving financial balance for the NHS was a key strategic priority for the Department in 2006–07. 80% of the remaining £917 million deficit is concentrated in a core 10% of NHS organisations.[3]

Figure 1: Overall financial performance of the NHS 2001–02 to 2006–07



Source: C&AG's Report

3. There are still large variations in the financial performance of the different types of NHS organisation. Despite the headline NHS surplus, the Primary Care Trust and NHS Trust sectors both remain in overall deficit. While Strategic Health Authorities collectively in 2006–07 reported a surplus of £962 million, Primary Care Trusts in total reported a deficit of £370 million and NHS Trusts had a deficit of £77 million.[4] The size of the largest deficits in the Primary Care Trust sector is increasing: in 2006–07, 22 Primary Care Trusts had a deficit in excess of £10 million, including two over £50 million (Cambridgeshire Primary

2 C&AG's Report, para 3

3 Q 33; C&AG's Report, para 20

4 C&AG's Report, paras 1.6, 1.11, 1.15

Care Trust and Hillingdon Primary Care Trust).[5] The Department considers that these deficits partly reflect the situation prior to the structural changes introduced following 'Commissioning a Patient-Led NHS' (July 2005). The number of Primary Care Trusts was reduced from 303 to 152 in 2006–07. As a result financial expertise is no longer so thinly spread across the NHS, with more experienced staff available to focus on reducing the remaining large deficits.[6] Variations also exist within the NHS Trust sector, with Acute NHS Trusts reporting a collective deficit of £133 million, whereas Mental Health NHS Trusts had a surplus of £47 million.[7]

4. There are also large regional variations in NHS financial performance. East of England, for example, had the largest total Primary Care Trust deficit of £216 million, with the West Midlands having the largest surplus at £11 million (**Figure 2**). Within regions there are also significant differences. For example, North Yorkshire and York Primary Care Trust recorded a deficit in 2006–07 whereas its counterparts in West and South Yorkshire were in surplus. Differences in performance arise from a range of factors. Dispersed populations with less potential to realise the cost benefit of economies of scale and large numbers of smaller hospitals with higher levels of fixed costs can be contributory factors. There is, however, no evidence that the number of consultants has an impact on financial performance.[8]

5. Sound financial management is a key factor. The largest deficit was recorded by the East of England Strategic Health Authority area, almost three times larger than the next biggest deficit reported by the South East Cost Strategy Health Authority area (**Figure 2**). The deficit in the former, which has built up over the last four to five years, reflects relatively poor standards of financial management. Remedial action was only taken in the past year but as a consequence the Department anticipates East of England will achieve a surplus overall in 2007–08.[9]

6. Financial forecasting and costing remain weak and require further improvement. Financial decisions have to be taken at all levels in the NHS based on forecast data. Such forecasts supported by reliable cost information allow organisations to plan levels of health care activity while also enabling Strategic Health Authorities and the Department to monitor the regional and national position. During 2006–07 NHS organisations' forecasting remained weak. Predicted figures from the NHS for the final financial position for 2006–07 fluctuated throughout the year, and as late as February 2007 when the third quarter results were published the Department was expecting just to break even.[10] There is some evidence that this problem still exists. For example, the 2007–08 quarter one prediction that there would be a surplus of £916 million was revised at quarters two and

5 C&AG's Report, Appendix 2

6 Q 140

7 C&AG's Report, para 1.17

8 Qq 22–30

9 Qq 33–37

10 Qq 2–4; C&AG's Report, para 3.6

three to £1.8 billion. The Department consider that this change arose from unforeseen circumstances such as a saving of £200 million from prescribing generic drugs.[11]

Figure 2: Regional variations in NHS financial performance 2006–07

Strategic Health Authority Area	Strategic Health Authority Surplus £million	Primary Care Trusts		NHS Trusts		Overall 2006-07 £million	Overall 2005-06 £million	Change £million
		Number	Surplus/ (deficit) £million	Number	Surplus/ (deficit) £million			
East Midlands	80.5	9	2.8	12	-15.5	67.8	-13.4	81.1
East of England	62.3	14	-216.3	22	0.9	-153.1	-233.6	80.5
London	180.1	31	-93.6	38	6.5	93.0	-174.1	267.1
North East	64.5	12	4.6	8	5.4	74.5	21.0	53.6
North West	206.4	24	-2.4	35	-14.6	189.3	57.9	131.5
South Central	31.6	9	-0.5	15	6.6	37.8	-58.7	96.6
South East Coast	30.4	8	-52.0	16	-21.1	-42.7	-94.0	51.3
South West	94.7	14	0.5	22	-39.6	55.6	-48.6	104.2
West Midlands	33.2	17	11.4	26	16.4	61.1	-38.2	99.3
Yorkshire & the Humber	178.0	14	-24.4	16	-22.3	131.3	34.5	96.9
Total	**961.8**	**152**	**-369.9**	**210**	**-77.4**	**514.6**	**-547.3**	**1,061.9**

Source: C&AG's Report

2 How the financial turnaround was achieved

7. The turnaround of over £1 billion in NHS financial performance between 2005–06 and 2006–07 came as a result of several factors:

- the use of top-slicing from the allocated budgets of Primary Care Trusts;
- the diversion of resources from central budgets to support deficits;
- controls over staffing levels;
- controls over expenditure, as a result of the turnaround process;
- changes to the application of the Resource Accounting and Budgeting accounting rules to NHS Trusts; and
- loans to NHS Trusts.[12]

8. In 2006–07, Strategic Health Authorities withheld part of the allocated budgets of Primary Care Trusts in a process known as top-slicing. Most Primary Care Trusts had their budgets reduced in this manner, with between 0.5 and 3% of Primary Care Trust allocations retained by their Strategic Health Authorities. A total of £1,144 million was originally held back, with £319 million returned to Primary Care Trusts at the end of the financial year leaving £825 million of their allocated budgets unavailable to Primary Care Trusts for the delivery of healthcare in 2006–07. The Department has given a commitment that these funds will be returned to Primary Care Trusts, probably over a three-year period.[13]

9. In addition to the Primary Care Trust allocations, there is a £5.5 billion central budget which is for services including training and education. In 2006–07, the Department held £450 million of this budget back from Strategic Health Authorities as a contingency fund and added it to the reported NHS financial position. This represented a 9% reduction in central services. Workforce training and education were particularly affected, and the budget was reduced by 4% in real terms in 2006–07. This reduction contributed £354 million to the £450 million contingency fund.[14]

10. After several years of growth, the Department considered that greater control was needed over total NHS staffing, particularly to ensure that increases were not at the expense of resources allocated to clinical care. A total of 2,330 compulsory redundancies were made in 2006–07, which saved £239 million. Of those made redundant, 80% were non-clinical staff. Moreover, 80 trusts had a vacancy freeze during 2006, and expenditure

12 C&AG's Report, paras 2.1–2.16, 2.23–2.25

13 Qq 32–33, 75–78; C&AG's Report, para 2.8

14 Qq 63–66

on agency staff was significantly reduced, from £1,182 million in 2005–06 to £903 million in 2006–07.[15]

11. In February 2006, the Department initiated a turnaround programme designed to reverse the financial performance of those NHS organisations in deficit. The programme cost £46 million to implement, of which £36 million were payments to external consultants met by the individual organisations concerned, and £10 million was used to fund the National Programme Office which administered the programme. The 104 organisations in the turnaround programme reported a £1,121 million deficit in 2005–06 which was reduced to a £637 million deficit by the time the programme formally ended on 31 March 2007.[16] The conclusions drawn from the turnaround programme are that most NHS organisations are aware of the requirements of sound financial management, but that a significant number lack the capability or expertise to implement them effectively.[17]

12. Prior to 2006–07 the way that the Department applied Resource Accounting and Budgeting (RAB) to NHS Trusts meant that overspending Trusts had their income reduced in the following year by the amount of the overspend, and also had to pay back the overspend. This was known as the 'double deficit', as deficits had to be paid back from already reduced levels of funding. In 2006–07 the Department changed this so that overspending Trusts, whilst still required to pay back the overspend, do not also have their income reduced. Income deductions under RAB were reversed, returning £178 million to NHS Trusts in 2006–07. In the same year, NHS organisations borrowed £777 million in the form of working capital loans using internal Departmental mechanisms. This amount is expected to be reduced to £615 million by the end of 2007–08 and to be re-paid entirely within five years.[18]

13. The methods employed by the Department helped ensure that the NHS was able to report a surplus in 2006–07. The surplus was, however, mainly achieved through the top-down imposition of spending controls. The Department's view is that NHS senior management had to get a firm grip on the deficit, and that tighter financial controls were most likely to be successful in restoring the NHS to financial health in the short term. The Department's aspiration is to make local NHS managers more autonomous as they are best placed to make spending decisions that most effectively meets local needs. Improved financial management is intended to provide a basis for more autonomy.[19]

15 Qq 17–18, 58–59

16 C&AG's Report, para. 2.15

17 Qq 68–69

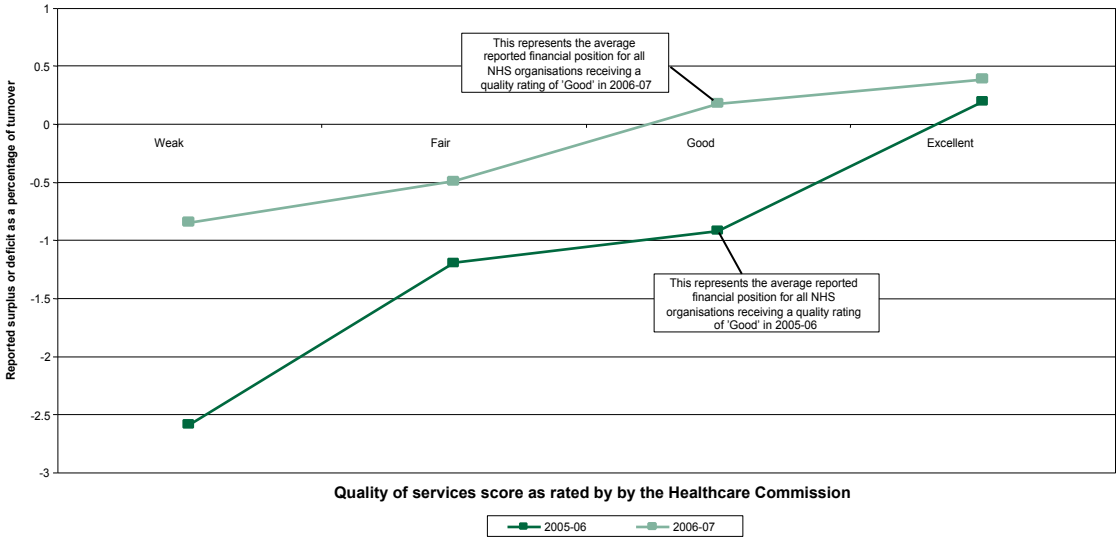
18 Qq 67, 147–149; C&AG's Report, paras 2.23–2.24

19 Qq 14–16

3 The impact on services and the future

14. NHS organisations which perform well financially tend to be well-run organisations that provide good quality services to patients, have high patient and staff satisfaction (**Figure 3**). This is a reflection of the quality of financial management and the level of cooperation between management and clinicians in the running of the NHS organisation. Financial recovery therefore has to take place alongside service improvements, not at their expense.[20]

Figure 3: Correlation between an NHS organisation's financial standing and quality of services rating as determined by the Healthcare Commission



Source: C&AG's Report

15. The Department is confident that there was no adverse impact on services as a result of top-slicing. There is some evidence, however, to suggest that some patients may have experienced delays in receiving healthcare.[21] Decisions were made by some trusts in deficit to maintain services rather than to increase delivery beyond current targets by using growth monies to support deficits rather than to provide additional health care. The King's Fund reported in August 2007 that 14 Primary Care Trusts had imposed activity limits on NHS Trusts towards the end of the financial year, ensuring that non-elective emergency activity and elective activity did not rise beyond affordable limits.[22]

16. The Department considers that the surplus means that there are sufficient resources to deliver planned services in a way that will be more equitable for patients. The Department also considers that measures that could be perceived as cuts, for example, reductions in bed numbers, were more likely a result of efficiencies and productivity improvements.[23]

20 Q 20; C&AG's Report, para 2.3

21 Qq 76–78

22 Qq 8–13; C&AG's Report, para 14

23 Q 9

17. The Comprehensive Spending Review 2007 stipulated that all public organisations should aim to achieve efficiency savings of 3%. The Department is confident that, given a budget of £100 billion, it can realise the potential for efficiencies through improvements in productivity. The NHS is required to plan on this basis. While further additional resources are allocated to the NHS over the next three years the Department recognise that greater emphasis must be given to improving health care through more cost effective utilisation of resources.[24]

18. Moreover, more than one in five NHS organisations is still in deficit and their gross deficit of £917 million in 2006–07 will need to be recovered. The Department expects that the proportion of organisations in deficit will be reduced from 22% in 2006–07 to 7% in 2007–08. This compares with a figure of 33% at the height of the deficit.[25] In the current financial year, 25 organisations have planned for a deficit. The Department has processes in place to understand why these remaining bodies are still forecasting a deficit. For example, it is working with Strategic Health Authorities to develop action plans for dealing with the 17 organisations identified by the Department as the most financially challenged. These organisations are considered to be financially challenged due to their anticipated inability to repay loans within expected timescales.[26]

19. In 2007–08, the Department expects the NHS to have more than enough resources to deliver against its priorities and objectives. The Department is also aware that there is a long way to go in continuing the programme to improve the quality of management in the NHS. Sound financial management should mean that organisations can deliver better services by planning for the medium and long term rather than relying on crisis management as has been the tendency in the past.[27]

24 Qq 121, 141

25 Qq 9, 109; C&AG's Report, para 3.1

26 C&AG's Report, para 3.9

27 Qq 140, 143

Formal Minutes

Monday 28 April 2008

Members present:

Mr Edward Leigh, in the Chair

Mr Richard Bacon	Mr Keith Hill
Angela Browning	Geraldine Smith
Mr Ian Davidson	Mr Don Touhig
Mr Philip Dunne	Mr Alan Williams
Mr Nigel Griffiths	Phil Wilson

Draft Report (*Report on the NHS Summarised Accounts, 2006–07: Achieving Financial Balance*) proposed by the Chairman, brought up and read.

Ordered, That the draft Report be read a second time, paragraph by paragraph.

Paragraphs 1 to 19 read and agreed to.

Conclusions and recommendations read and agreed to.

Summary read and agreed to.

Resolved, That the Report be the Twenty-third Report of the Committee to the House.

Ordered, That the Chairman make the Report to the House.

Ordered, That embargoed copies of the Report be made available, in accordance with the provisions of Standing Order No. 134.

[Adjourned until Wednesday 30 April 2008 at 3.30 pm.

Witnesses

Monday 21 January 2008

List of written evidence

List of Reports from the Committee of Public Accounts 2007–08

First Report	Department for International Development: Tackling rural poverty in developing countries	HC 172 (Cm 7323)
Second Report	Department of Health: Prescribing costs in primary care	HC 173 (Cm 7323)
Third Report	Building for the future: Sustainable construction and refurbishment on the government estate	HC 174 (Cm 7323)
Fourth Report	Environment Agency: Building and maintaining river and coastal flood defences in England	HC 175 (Cm 7323)
Fifth Report	Evasion of Vehicle Excise Duty	HC 227
Sixth Report	Department of Health: Improving Services and Support for People with Dementia	HC 228 (Cm 7323)
Seventh Report	Excess Votes 2006–07	HC 299
Eighth Report	Tax Credits and PAYE	HC 300
Ninth Report	Helping people from workless households into work	HC 301 (Cm 7364)
Tenth Report	Staying the course: the retention of students on higher education courses	HC 322 (Cm 7364)
Eleventh Report	The compensation scheme for former Icelandic water trawlermen	HC 71 (Cm 7364)
Twelfth Report	Coal Health Compensation Schemes	HC 305 (Cm 7364)
Thirteenth Report	Sustainable employment: supporting people to stay in work and advance	HC 131 (Cm 7364)
Fourteenth Report	The budget for the London 2012 Olympic and Paralympic Games	HC 85
Fifteenth Report	The Pensions Regulator: Progress in establishing its new regulatory arrangements	HC 122
Sixteenth Report	Government on the Internet: Progress in delivering information and services online	HC 143
Seventeenth Report	Foreign and Commonwealth Office: Managing Risk in the Overseas Territories	HC 176
Eighteenth Report	Improving corporate functions using shared services	HC 190
Nineteenth Report	BBC Procurement	HC 221
Twentieth Report	HM Revenue & Customs: Helping individuals understand and complete their tax forms	HC 47
Twenty-first Report	The Carbon Trust: Accelerating the move to a low carbon economy	HC 157
Twenty-second Report	Improving the efficiency of central government's use of office property	HC 229
Twenty-third Report	Report on the NHS summarised Accounts, 2006-07: Achieving Financial Balance	HC 267

Oral evidence

Taken before the Committee of Public Accounts

on Monday 21 January 2008

Members present:

Mr Edward Leigh, in the Chair

Mr Richard Bacon
Mr Philip Dunne
Nigel Griffiths
Keith Hill
Dr John Pugh
Mr Don Touhig
Mr Alan Williams

Sir John Bourn KCB, Comptroller and Auditor General, and Claire Rollo, Director, National Audit Office, were in attendance and gave oral evidence.

Mr Marius Gallaher, Treasury Officer of Accounts, HM Treasury, was in attendance.

REPORT BY THE COMPTROLLER AND AUDITOR GENERAL

REPORT ON THE NHS SUMMARISED ACCOUNTS 2006-07: ACHIEVING FINANCIAL BALANCE (HC 129)

Witnesses: **Mr David Nicholson CBE**, Chief Executive, and **Mr David Flory**, Director General for NHS Finance, Performance and Operations, National Health Service, examined.

Q1 Chairman: Good afternoon, welcome to the Committee of Public Accounts, where today we are considering the *Report on the NHS Summarised Accounts 2006-07*, and we welcome back to the Committee Mr David Nicholson, who is Chief Executive of the NHS. Would you like to introduce your colleague?
Mr Nicholson: Yes, Mr David Flory, who is the Director General for Finance, Performance and Operations.

Q2 Chairman: Let us try and get a grip, if we may, with your help, Mr Nicholson, on what is really a very difficult and complicated field. Perhaps we could start by looking at paragraph 3.5. I think you will agree that what we have if we look at that paragraph is a forecast of £1.8 billion surplus for 2007-08, yet we had a Q1 report, did we not, in August, I think, on NHS finances, Mr Nicholson, where you said that you planned for a surplus of £916 million. So we have a difference between £916 million and £1.8 billion. This rather emphasises what we said in our last report, that you seem to be very poor in your forecasting.
Mr Nicholson: I mean, there is no doubt that we could be better at forecasting than we are, and we are doing quite a lot to put that into place, but nevertheless, we started off the year, as you will be aware, with an ambition to deliver a £250 million surplus, plus 0.5% of the turnover of the NHS as contingency, plus about £170 million that we needed to deliver to reverse RAB, and that is what came to the nearly £1 billion that we identified in Q1. Q2, I think a number of things happened in there, there were some issues that went in our favour, and there was a £200 million benefit from changes in generic prescribing costs, and it became clear that the CSR settlement was going to be better than many in the NHS thought it would be. What that did, of course, is that encouraged people who were, in a sense, being very prudent in their forecasts for 2007-08 to be much more straightforward about them, so we saw all of that happening during the period.

Q3 Chairman: So all this explains why you apparently are so way out in your forecasting, does it?
Mr Nicholson: Well, I do not think we are—if you look at Q2, I think we are very clear that the Q2 forecast is a good forecast and will deliver during this year.

Q4 Chairman: There is a lot of difference between £916 million and £1.8 billion.
Mr Nicholson: Absolutely, but the turnover of the NHS is over £100 billion.

Q5 Chairman: I thought you might make that point, but the difference is still—to the people on the ground, that is a lot of healthcare, is it not?
Mr Nicholson: It is one of the reasons why it is so important for us to have a surplus, because in the past, if there had been shifts in that way, we may have had serious difficulties.

Q6 Chairman: That leads straight into my next question. We now have a surplus then. Can we use this surplus to achieve the end of the postcode lottery, for instance?
Mr Nicholson: I think all sorts of opportunities are available to us as part of this better financial position for the NHS, but we need to do it in an organised and

planned way. That is why we have said in the operating framework for next year we expect the surplus to remain broadly the same. As you know, we have only made allocations for one year. If you take into account what we are saying we are going to deliver in year 1, all the kind of commitments that we have made, and you add to that the underlying underspend in the NHS, we think there are more than enough resources to deliver everything that we need to deliver. That gives us the opportunity for the second two years of the CSR.

Q7 Chairman: To do what? That is a lot of words. You have not answered my question.
Mr Nicholson: What it does, it gives us the opportunity in years 2 and 3, when we make the allocations in the spring and summer, to be really clear about some of the things that we have wanted to do for a long time in the NHS; a big strategic change that we have wanted to do that, for example, would need double running costs, and, of course, delivering a much more equitable service to our patients, are things that we can certainly consider doing as part of our ambitions for those two years.

Q8 Chairman: If I understand you rightly, Mr Nicholson, this surplus is a result of improved management, it is not a result of service cuts; can you reassure me?
Mr Nicholson: Absolutely. If you look at what we—

Q9 Chairman: There have been no service cuts, no ward closures, nothing? It is all down to improved management, is it?
Mr Nicholson: I mean, if you take what we have actually delivered over the last period, it has been down to clinicians and managers working really very hard together. The number of organisations in deficit have gone from 22% to 7%; we have had a massive turnaround programme that I talked about at the meeting this time last year; and the performance of the NHS, on a whole range of matters that we regard as being significant, has gone up. Patient satisfaction has gone up significantly, we have hit all of our major national targets, smoking, waiting list targets, cancer waiting over 18 weeks, we have had improvements in MRSA; there are a whole range of things we have delivered during that period. Some people's kind of views about service cuts will be my efficiencies. So, for example, if you reduce the average length of stay of patients by 20%, if the way in which you deliver savings out of that is to reduce the number of beds and reduce the number of wards that you have, it seems to be a perfectly sensible way of taking efficiency forward.

Q10 Chairman: Do not believe me or the press; we read in paragraph 14, "The King's Fund has reported that 14 Primary Care Trusts imposed activity limits on NHS Trusts towards the year end."
Mr Nicholson: What we are trying to do is have a planned change from—waiting times right down to much shorter waiting times, and if organisations want to go faster, that is fine, as long as the NHS can afford it. But if the NHS cannot afford it, then it needs to do it in a planned way, and that is all that PCTs have been doing to make sure that they live within their means. It seems to me very prudent to do so.

Q11 Chairman: There is some anecdotal evidence, is there not—you have this target of 18 weeks between referral to a GP and hospital treatment, you are on 20 weeks at the moment, and you might have made more progress but for this; is that a fair criticism?
Mr Nicholson: Made for?

Q12 Chairman: You might have made more progress towards 18 weeks. At the moment I think it is 20 weeks, is it not, between referral to your GP and hospital treatment?
Mr Flory: I do not recognise the 20—

Q13 Chairman: If I am wrong, it is only anecdotal evidence.
Mr Flory: I do not recognise the 20 weeks. Clearly we continued to make good progress towards the 18-week target for December of this year. The latest data that we published for October of 2007 shows that 60% of patients who were admitted to hospital for treatment are now seen within the 18 weeks, and 77% of those people whose care does not involve going into hospital for an episode.

Q14 Chairman: Obviously we are all in favour, are we not, for greater autonomy of the NHS, but we have imposition by your Department of financial controls such as turnaround, withholding of central budgets, top-slicing; is there a dichotomy between these two aims?
Mr Nicholson: I think there is clearly a dichotomy with some of those aims. What was clear to me was that we needed to take significant action to get ourselves in a much better financial position, I think I described some of that this time last year. It was absolutely necessary to get a grip of the finances of the NHS, to make sure that we did not do what the danger was that we would do, and was described to us before, which was slide into another year of deficit. That was absolutely clear that we could not afford to do that, so we had to take action. It is almost a precondition, if you like, for allowing us to be much more decentralised in the way that we take the service forward. It was absolutely essential to make those decisions, I think the results have proved that.

Q15 Chairman: This is a broader question, I am not trying to be difficult here, I just want to honestly hear your view. It seems to me that there are three different ways of running the NHS. There was the way we used to do it before the 1980s, of trust in the professionals; then there were the internal markets of the 1980s; and now since 1992 we have had targets and more controls. I spend a lot of my time in NHS hospitals, in skin departments and things. When I speak to the consultants, they all say to me they are fed up to the back teeth of all these controls, they want to be allowed to run their own departments. You will have heard this again and again. I must

confess that I and the members of the public who listen to these consultants and doctors, we meet all the time, and on whose judgments we rely, have a lot of confidence in what they say. So what do you say to them, that there is just not enough progress towards trusting clinicians to run the departments in the way that they want to do so?
Mr Nicholson: I think there is confidence in their ability to run them. Indeed, for great tracts of the NHS, clinicians are already playing a key role in the development of management of those services. But there are two preconditions for that, I think. The first one is that we make sure that we provide the basic services absolutely right, and patients and the public have been telling us for some time that access is a major issue for them, so we drove national access targets, 18 weeks, waiting list times, in order to drive those changes on the one hand; and secondly, we need to get ourselves in financial order with a surplus to give us the headroom. I think this gives us a fantastic platform to work with professionals to make sure they can have the autonomy they need to make the real changes in patient care. One of the things that I say to people in the NHS quite a lot is that it is really important in the future for NHS organisations, PCTs, Foundation Trusts, NHS Trusts, to look out to their communities and to their staff to organise their services and not up to Whitehall.

Q16 Chairman: So under your management, under your watch, there is going to be a real shift back towards trusting consultants to run their departments?
Mr Nicholson: That is my ambition.
Chairman: That is your ambition? Well, that is a very good point to stop, I think, for me. I will quit while I am ahead. Keith Hill?

Q17 Keith Hill: Thank you, Chairman. Mr Nicholson, paragraph 12 of the summary, at the beginning of the NAO Report, tells us that in 2006-07, the number of compulsory redundancies was 2,330. This is a long way short of the 18,000 estimated by the Royal College of Nurses, and the 20,000 estimated by the Conservative Party. Do you agree?
Mr Nicholson: It is a number that I recognise, that we have published. What was really clear to me and to the management team at the centre of the NHS when we got ourselves into financial difficulties was one of the real problems that we had was the control of staffing, staffing numbers in particular, and so we put in quite a lot of controls, and the NHS did, to make sure it controlled staffing, to really avoid the need for compulsory redundancies, and I think that broadly played out. If you look at the numbers that you have just described, 80% of those staff were actually non-clinical staff. Most of them came from the changes in PCTs and SHAs that we were working through at the same time, so they were significant and we always believed they were significantly lower than—

Q18 Keith Hill: Let me cut in at that point, because you are right, the figures produced in the NAO Report show that only just over 400 of the redundancies were clinical staff, in other words that is a very small proportion of the 126,000 doctors and 390,000 qualified nurses in the NHS.
Mr Nicholson: It is, and in any one year, you would expect 200 or 300 as a matter of course, where services are changing, and the model of services are changing generally.

Q19 Keith Hill: Do you want to confirm the NAO observation that there was no deterioration in key performance targets in the NHS as a result of its improved financial performance?
Mr Nicholson: Absolutely, we delivered on all of our major targets.

Q20 Keith Hill: Is it the case in your observation that the better financial performers tend to be the better performers on quality and vice versa?
Mr Nicholson: It is one of the things that is really very striking when you look at the results of the Healthcare Commission's assessment of NHS Trusts, and you look at their financial performance, you look at their patient satisfaction, you look at the staff satisfaction; those things tend to be consistent in organisations. Well-run organisations who provide good services to their patients also, generally speaking, have good control of their finances.

Q21 Keith Hill: Let me turn then to the loss-making organisations. The statistic that 80% of the deficits are recorded by only 10% of the organisations is really very striking, is it not?
Mr Nicholson: Yes.

Q22 Keith Hill: If you turn to appendix 2 in the Report, I think it is very noticeable that the organisations, both PCTs and Trusts, with the biggest deficits are to be found in the South East, the Home Counties, the East of England; in other words, in the most prosperous parts of the country. That is a general finding, but do you agree with that?
Mr Nicholson: It has historically, certainly in my experience of working in the NHS, been those sorts of areas that have the greatest financial difficulties, that is true.

Q23 Keith Hill: It is very interesting that if you even look at the North of England, you find that relatively prosperous North Yorkshire and York turn in the deficit, rather than the less prosperous West Yorkshire or South Yorkshire; is that the case?
Mr Nicholson: That is the case.

Q24 Keith Hill: Even if you look at London, you find that it is the relatively well-heeled Hillingdon, Kingston and Sutton, rather than the harder pressed boroughs, where the deficits are to be found. Do you agree with that?

Mr Nicholson: That is true.

Q25 Keith Hill: What I want to know is why are we getting the biggest deficits in the most prosperous parts of the country where people enjoy the best health?
Mr Nicholson: There are a whole range of issues here. First of all, the sorts of parts of the country that you have described have traditionally relatively dispersed populations, ie not concentrated populations in big cities, and what you tend to find in those circumstances is you have a large number of small hospitals that tend to reflect the populations that are around them, and the ability to manage the financial affairs of those organisations has proved difficult over the last few years.

Q26 Keith Hill: Is that true of Cambridgeshire and Bedfordshire and counties like that?
Mr Nicholson: Yes, it is. Smallish hospitals with relatively small catchment areas.

Q27 Keith Hill: It is not that you have got more consultants and GPs who like to live in these nicer areas and therefore there are more people available to carry out the operations, for example?
Mr Nicholson: I do not think there is any link between those two things.

Q28 Keith Hill: There is no connection?
Mr Flory: It is speculative, but there is no real evidence that is available to us that shows the correlation between workforce numbers in the way that you describe and the extent of deficit in those organisations.

Q29 Keith Hill: There is no shortage of consultants and GPs in those areas of the country which do fewer operations and therefore presumably are less liable to produce deficits?
Mr Flory: I think the cause and effect that you imply, as I say, is not obvious from evidence that we—

Q30 Keith Hill: That is very interesting. Because I have heard it asserted that historically in the NHS, an overall balance was achieved, because surpluses resulting from underspending in the North of England were used to balance the deficits run up by overspending in the South of England. Is there any truth in that?
Mr Nicholson: Up until this year, generally speaking, the pattern has been that for the four or five years before that, there have been surpluses in the North of England which have offset the deficits in the south. This year it is different, there are surpluses in every region of the country, so we do not have that position, which is fantastic.

Q31 Keith Hill: The fact is, of course, however, that we still do have—what is the level of the deficit, something in the order of £500 million amongst those responsible for deficits, is that right?
Mr Flory: This year, the projection for those organisations that are in deficit is a total of £201 million. In 2006–07, the gross deficit number was £917 million.

Q32 Keith Hill: £900 million, that is right. The truth is, of course, that somebody has to pay the price of these deficits, do they not? I mean, my own Primary Care Trust in Lambeth, which is a pretty deprived borough, found its budget top-sliced in order to bail out the lusher pastures of Hillingdon, Kingston and Sutton in London. The NAO Report itself tells us that in order to secure overall balance, there is not only top-slicing of the budgets but cuts in the workforce, in workforce training and education, vacancy freezes and other limits on healthcare activity. So my last question is: how long do you really expect other parts of the NHS to go on experiencing these sorts of cuts and limitations in order to support the deficits of the overspending authorities?
Mr Nicholson: Just to reinforce the point I think that David made, the gross deficit, you know, in 05-06 was £1.3 billion; it was £917 million last year, it is going to be about £200 million this year. So you can see we have significantly attacked that particular issue, and one of the things that we have done is we have focused on those organisations who have overspent in the past, particularly using the turnaround team of 104 organisations, and we expect that all organisations in the NHS during this year will get into some kind of run rate balance, and we would expect all organisations to be in balance next year.
Keith Hill: Mr Chairman.
Chairman: Thank you very much, Mr Hill. Richard Bacon?

Q33 Mr Bacon: Thank you very much, Chairman. I would like to carry on where Mr Hill left off, if I may, because it is very striking, as he says, that 80% of the deficit is found in only 10% of the organisations, and East of England, where my constituency is, has, if you look at figure 10, an absolutely enormous deficit compared with the others. In fact, if you look at the third column from the right, this is for 2006-07, figure 10 on page 12, the East of England has a deficit of £153.1 million, which is larger than any of the others, in fact most of the others are in surplus. It is three times larger than the next nearest one, which is the South East Coast. That is a startling difference, an absolutely enormous difference. How do you account for that, what is the explanation?
Mr Nicholson: Well, part of the explanation is that that particular part of the country has not been as well managed as it might have been, in fact a significant proportion of that is, and what we have been doing—

Q34 Mr Bacon: Sorry, a significant proportion?
Mr Nicholson: Of the deficit. This has not arrived overnight. In the East of England, deficits have been building up now for the past four or five years, without action being taken, and we were very clear last year that we needed to take the action to bring

it back into line, and that is why we changed the management, as you know, of a number of organisations, we changed the whole arrangement at the Strategic Health Authority, we brought in the turnaround teams which were particularly active in the East of England, and we have got it to a place now where we expect the East of England to deliver a surplus for next year.

Q35 Mr Bacon: The East of England is an enormous area, of course. It covers Norfolk and Suffolk and Hertfordshire, Bedfordshire and Cambridgeshire, it is very, very big. Where within the East of England have been the biggest problems?
Mr Nicholson: Traditionally, Bedfordshire and Hertfordshire has been a particular difficulty, partly because there has been no settled arrangement for the organisation of health services in that part of the world.

Q36 Mr Bacon: What does that mean, no settled arrangement for the provision of health services?
Mr Nicholson: At one time, I remember seeing a report that said that there had been 17 different reports done on the configuration of services in Bedfordshire and Hertfordshire, what the hospitals were going to do, how big they were going to be, whether they were going to invest money in them, and all the rest of it, and none of them had been put into action.

Q37 Mr Bacon: In how long or how short a period of time were these 17 reports?
Mr Nicholson: This was from the mid 1970s. We are now in a position, of course, as you may be aware, that the scrutiny committee in Hertfordshire recently approved the plans of the PCT to reconfigure services, so what has been happening in those circumstances, you have had to invest in a whole range of services that did not have long-term stability.

Q38 Mr Bacon: Could I just take you over to the left of the chart there, where it says, at the top, "East Midlands, £80.5 million; East of England, £62.3 million", and so on. That is just the surplus in the case of East of England, a surplus of £62.3 million. Presumably, therefore, in order to get that number of £62.3 million, there are two other numbers that one must have had, and perhaps Mr Flory might like to answer this: budgeted or planned expenditure, actual expenditure, and then the £62.3 million is the difference between the two, is that right?
Mr Flory: Yes, the £62.3 million is the Strategic Health Authority for East of England.

Q39 Mr Bacon: And it is a surplus of £62.3 million?
Mr Flory: It is a surplus of £62.3 million.

Q40 Mr Bacon: But what I am saying would apply to whether it is the SHA or the PCT column or whether it is the NHS Trust column: in order to get to that figure, there must previously have been two other figures, must there not? An expenditure that was planned, an actual, and then this one being the difference between the two, either a positive or a negative.
Mr Flory: There is also, as with most of the Strategic Health Authority numbers in that column, an element of the money top-sliced from Primary Care Trusts in order to cover some deficits elsewhere in the system, so in large part, that number at East of England will have been money that was originally allocated to Primary Care Trusts.

Q41 Mr Bacon: Which is one of the reasons the PCT columns tend to be where the deficits are located.
Mr Flory: I think on the Primary Care Trust deficits in East of England, as we can see when we look across that line, the biggest problem is in the Primary Care Trust, and if we look at page 32 of the—

Q42 Mr Bacon: I already have my finger in page 32.
Mr Flory: If you look at page 32 in the Report, we can see in the top of the biggest overspending PCTs Cambridge, Norfolk, Suffolk, West Hertfordshire, so there was a problem—

Q43 Mr Bacon: Do not forget Hillingdon.
Mr Flory: Hillingdon is there too, but that would be in London rather than East of England. What we can see is that the problems in some of those PCTs in that year was well in excess of the extent to which the Strategic Health Authority would have applied their top-slice.

Q44 Mr Bacon: Sorry, where?
Mr Flory: Significantly greater than the top-slice that the Strategic Health Authority—

Q45 Mr Bacon: Yes. What I find difficult about this is I would like to see a lot more information. For example, to take the Primary Care Trust column there, once again, for East of England, you have a deficit of £216.3 million, yes, do you see that one? This is again on page 12. Presumably, once again, that is the result of taking a budgeted planned expenditure for the whole of the East of England, an actual, and then the £216.3 million is the difference between the two, is it not?
Mr Flory: Yes.

Q46 Mr Bacon: Do you know, off the top of your head, what the budgeted planned expenditure for the East of England would have been?
Mr Flory: No, I do not, off the top of my head, but what we need to remember with the Primary Care Trusts is that some of the very significant problems that we have seen in the table on page 32 do not all materialise in the space of one year.

Q47 Mr Bacon: No, I appreciate that.
Mr Flory: But will build up over a period of time, so at the very start of the year, the PCT will have been deducted its previous year's overspend, so the total of the deficit does not represent the total overspend in that one particular year, there is also an element of cumulative problems being brought forward from previous years as well.

Q48 Mr Bacon: Nonetheless, I would like quite a bit more information. The other thing is you cannot really get a handle on what these figures mean without having some sense of how much funding they had in the first place per person. Presumably, the funding formula is based on the population, is that right?
Mr Flory: Yes, weighted for the needs of that population.

Q49 Mr Bacon: Is it possible then you could send us—I am afraid there are quite a lot of numbers I am after, but basically I would like this significantly expanded. For each of these three columns, there are going to be a significant—basically, it does not matter if there are loads of tables, we can just stick them in the appendix of our own report, and the big columns will be for the Primary Care Trust and for the NHS Trust. What I would like to see, in the case of each of these, for each of the SHAs, each of the PCTs, and then each of the Trusts, is a number that was the planned number, a number that was the actual number, and then the third number that you already have here, in other words the surplus or the deficit that is the result of the other two, or as you rightly point out, it might be more than two because of the top-slicing, but however you get to it. Then in addition to that, a fourth number, the population; and then a fifth number, divide the first number by the population, so you get expenditure per head. Are you with me?
Mr Flory: Yes.

Q50 Mr Bacon: Is it possible you could send us that? You must have all that information.
Mr Nicholson: Yes, we have all that.[1]

Q51 Mr Bacon: So basically, the actual budgeted or proposed expenditure, the actual expenditure, the difference between the two, being the surplus or the deficit, population and the expenditure per head. If you could send us that for the SHAs, each PCT, and then for each of the NHS Trusts, then we could stick it all in the back of our report, that would be very kind, thank you very much.
Chairman: Thank you, Mr Bacon. John Pugh?

Q52 Dr Pugh: Thank you. The big picture is you have gone from a £547 million deficit to a £514 million surplus, is that not the case?
Mr Nicholson: That is right.

Q53 Dr Pugh: I was intrigued when I read about that to come across paragraph 11, which says there was a fall from the previous year in the number of manager posts by 2,500. What conclusions do you draw from that?
Mr Nicholson: Well, as you—

Q54 Dr Pugh: Fewer managers and better financial performance?
Mr Nicholson: As well as dealing with the financial performance of the NHS and delivering all of the targets, we were also re-organising the PCTs and the SHAs, and our plan as part of that was to make savings of £250 million in order to re-invest in health services. So it was done on purpose, as part of that particular—

Q55 Dr Pugh: Fine. Moving on, in terms of the billion pound gain you made over the year, I am just trying to figure out what that is made up of really. One big change which I am sure many Trusts would have welcomed is the change in accountancy practices, moving from the RAB treatment of deficits to the usual old-fashioned Health Service method really of accountancy. Is that worth something in terms of eroding the deficit?
Mr Flory: Certainly the changes in the accounting regime make the numbers much more transparent to the true position in each individual organisation, and move us a long way forward from the regime we were operating, in understanding where the real problems sit.

Q56 Dr Pugh: But it has stopped hospitals going into spirals of decline through a double whammy.
Mr Flory: Yes, and how to deal with that. So in terms of the way those changes were managed in this particular year, taking away the dual hit, the double whammy—

Q57 Dr Pugh: But for an individual Trust, that would therefore have led to a better picture with regards to deficit, would it not?
Mr Nicholson: It helped individual organisations, but the accountancy change did not affect the total position of the NHS.

Q58 Dr Pugh: I accept that. Compulsory redundancies, I think we talked about that before, 2,330; what is the gross value of those? Do you have a figure you can put on those, in terms of the savings to the system?
Mr Nicholson: Well, the figures that we have are for "Commissioning a patient-led NHS", which is the programme by which most of them went forward, and I think I should have the number here that tells me what the gross savings are for that. I have it, it is £239 million, I think, but I will just check.
Mr Flory: Yes, it is.
Mr Nicholson: £239 million was the saving.[2]

Q59 Dr Pugh: So £239 million from 2,330 redundancies?
Mr Nicholson: Yes.

Q60 Dr Pugh: In terms of the other factor mentioned by the Chairman, what are called activity limits imposed by PCTs, can you put a figure on that, the amount of money that has been saved simply through doing less?

[1] Ev 16–31

[2] *Correction by witness*: The £239 million is a figure for the whole of the savings, mostly made up from redundancies.

Mr Nicholson: It was not doing less.

Q61 Dr Pugh: What is an activity limit?
Mr Nicholson: The activity limit was trying to keep the amount of extra under control, because in both non-elective emergency activity and elective activity, waiting list operations and the rest of it, the numbers went up. We were just making sure that they did not go up so far that we could not afford them, so they were increased in both of those cases.

Q62 Dr Pugh: But you would have a figure for what was the limit the year before last and how much it was exceeded by and what sticking to the limits did this year, would you not?
Mr Nicholson: Within each Health Community's plan, they will identify what activity they expect, both to deliver their waiting list targets, but also to deliver what they regard as being appropriate need from the community, and both of those were exceeded last year.

Q63 Dr Pugh: An easy hit in terms of saving money is always to cut back in training. Have you been able to assess the extent to which there have been cutbacks in training across the NHS, and can you give a figure for it?
Mr Nicholson: Yes, one of the things that we did—as you know, the NHS spends more on training than almost any other employer you can imagine, nearly £4 billion a year on training and education, and in year 05-06, we did put restrictions on the amount of money that we were spending on training and education.

Q64 Dr Pugh: Was it a reduction or a cutback on growth or what?
Mr Nicholson: It was a real reduction of about 4%.

Q65 Dr Pugh: In cash terms?
Mr Nicholson: Altogether, in terms of all of those things, it was a £354 million reduction.

Q66 Dr Pugh: So you saved £239 million on redundancies, £354 million on training.
Mr Nicholson: Yes.

Q67 Dr Pugh: Can we come to borrowing now? A lot of hospitals borrowed an appreciable amount. I have an answer given to a colleague of mine, Greg Mulholland, for the total figure of borrowing at 27 March 2007, and that comes to £777 million. That is nearly £1 billion, is it not?
Mr Flory: Yes, and that was at the very start of the new cash loan system that was introduced alongside the accounting regime changes that we talked about previously, so working capital loans for NHS Trusts. We expect the majority of those working capital loans to be repaid within a five-year period, and we expect that by 31 March of this year, the balance outstanding will have reduced to £615 million.

Q68 Dr Pugh: My general supposition is you have paid £43 million for a turnaround team, but you have done some pretty obvious and fairly traditional things, have you not? Top-slicing used to be very much part of the NHS; was it called brokerage or something like that in the old days? There was some sort of system running to that. You have cut back on staff, you have allowed them to borrow a little more, you have altered the accountancy rules back to where they were before. It is getting hard to see what the turnaround team were paid £43 million for, given that most of the moves you have made are fairly traditional NHS moves that were made in years gone by in hard times.
Mr Nicholson: I would say two things about that. The first thing is that the figures on turnaround are impressive, in the sense that the 104 organisations that were in turnaround, as we put them into turnaround, had a gross deficit of about £1.1 billion. This year, it is not quite the same 104 organisations, because some of them have been merged, but the same group of organisations will deliver a surplus of £60 million. By any stretch of the imagination, that is a big difference. What is absolutely true is that what we learned from turnaround, and we have used all the big accountancy firms, we have had expertise from the private sector, from all over the world to explain to us; the thing that was very clear about it to us is they did not come up with anything we did not already know.

Q69 Dr Pugh: I hoped you would say that.
Mr Nicholson: Most of the ways to reduce costs and to make savings were already understood and known by the people working within the NHS. What they did, and this was the impressive thing, was they showed us how weak we were in terms of the execution of some of those plans. We had lots of plans; Bedfordshire and Hertfordshire was a good example, they had lots of plans over many years to deliver changes, but they did not execute them, they did not have the detailed knowledge or understanding of execution. That is what we learned from turnaround, and so the cost of turnaround that you just described was massively outweighed, I think, by the benefits that we got from it.

Q70 Dr Pugh: When you look at things like Brighton and Sussex University Hospital borrowing £29 million, repaying it back over six years in order to balance their books, you do not need to be a turnaround team to see it can be done like that; whether it is desirable that it should be done is arguable, but for far less money than any member of this Committee could save, borrowing money is a way out of a problem.
Mr Nicholson: Turnaround teams did not teach us how to borrow money. The point of changing the financial regime of NHS organisations, which we did last year, was first of all to make it more transparent, because you are absolutely right, in the past, you would not have known whether money was moving in and out of organisations, and accountability becomes really very clear in those circumstances.

Q71 Dr Pugh: Can I just stop you there? A couple of other questions I want to get in very briefly, if the Chairman will tolerate me on this. Mr Hill raised the issue of the fact that, to my horror, the North has been subsidising the South for many years in the past, and I think you have acknowledged that much. The North West SHA has a huge surplus of £206 million. Is that a good thing or a bad thing, given obviously that that £206 million could be spent in the North West, where health inequalities are quite marked?
Mr Nicholson: I think it will be a good thing, if it is spent wisely and sensibly to improve the health of the population. If we try to get into a position of having to spend all the money we have, which to be frank got us into the position that we are in today, I think it would be a bad thing.

Q72 Dr Pugh: Okay. Second unrelated question: £450 million was cut back from the Department of Health projects. Can you send us a note on which projects they were?
Mr Nicholson: Whereabouts is this?

Q73 Dr Pugh: Can you answer this specific question, in terms of central projects? Sorry, the £450 million is mentioned in a summary, certainly, paragraph 8, page 5.
Mr Nicholson: Yes. What that was was until that particular year, the Department of Health carried a significant central budget which was delegated to the Strategic Health Authorities, and we took £450 million out of that when we delegated the responsibility. It was that £450 million that, for example, the reductions in training budgets came from, so that explains most of that, and there were relatively small—

Q74 Dr Pugh: That is incorporating the figure you have given me on training?
Mr Nicholson: Yes.
Dr Pugh: I will stop there, Chairman.

Q75 Chairman: It is very important to get to the bottom of these figures. Just following on that line of questioning, just to get it absolutely right, would you like to look at paragraph 2.8 on page 17? It says at the bottom, "A total of £1,144 million was originally retained by the Strategic Health Authorities in this way. Of this total, £319 million was returned to Primary Care Trusts by 31 March 2007." So if we subtract those figures, we end up, do we not, Mr Nicholson, with £825 million top-sliced off the funding of Primary Care Trusts, is that right?
Mr Nicholson: That is right.

Q76 Chairman: So what healthcare were they unable to deliver as a result of that?
Mr Nicholson: They were able to deliver all of the national targets, all of the big service changes they needed to do as part of the national arrangements. Where they would have had to make changes is in, for example, some of the local things that they wanted to do. There may be delays in that, that is absolutely true.

Q77 Chairman: Like what?
Mr Nicholson: I cannot second guess PCTs in the sorts of things that they wanted to spend their money on. What I can say is all of that money will be available to them over the period of the comprehensive spending review, so it is only a matter of delay, not a matter of—

Q78 Chairman: It is quite a large sum of money, £825 million, I would have thought you would have a better idea of what they could not do that they might have wanted to have done.
Mr Nicholson: I do not want to get into second guessing what PCTs would want to spend their money on. Part of what we try to do is give them more flexibility over what they do.
Chairman: All right, thank you. Don Touhig?

Q79 Mr Touhig: Mr Nicholson, in 2006-07, the NHS had a surplus over expenditure of £515 million. Was that a surprise to you?
Mr Nicholson: No, it was not a surprise.

Q80 Mr Touhig: But you said in November 2006 that you would be in balance. What went wrong?
Mr Nicholson: I was being prudent. We always knew that we had a contingency of £450 million available to us, and we fed that in during the year when we needed to. That came from the £450 million that has just already been described—

Q81 Mr Touhig: You say you have been anticipating this, yet in the Report, page 16 — you agreed the Report, I take it—it says, "The Department set the NHS three main financial objectives for 06-07", and the first one was "To deliver net financial balance across the NHS", and it was not a surprise that you had that surplus.
Mr Nicholson: £500 million, I think, is well within the parameters of what we thought was possible. I would be much more worried about it being £500 million the other way.

Q82 Mr Touhig: £500 million which you have still got in the bank that could have delivered treatments, procedures and so on to people who are sick and need healthcare.
Mr Nicholson: The thing I want to say about the surplus, I am sure you understand this, this is not in a safe in my office. This money is out in the Service. Individual Strategic Health Authorities, PCTs and Trusts have this money in their accounts to use as they see fit, subject to the rules around the operating framework. The most important thing for us in those circumstances is to make sure that we got ourselves into balance last year. It had, you know, untold damage to the NHS, not just in terms of the money overspent but also in terms of public confidence, so it was very important for us as an NHS to deliver that.

Q83 Mr Touhig: I appreciate it is not in your safe in your office, I was just trying to make the argument simple, but there is £515 million of resources which Parliament has provided for healthcare which you have not used.

Mr Nicholson: In that particular year, but is available to use in subsequent years in a planned and organised way. What I do not want to do is to get into a position that the NHS used to get into, when it looked as if it was having a surplus towards the end of the year, it suddenly went in manic overdrive of trying to spend it all, that would be a completely nonsensical way to be.

Q84 Mr Touhig: That comes under poor management.
Mr Nicholson: Absolutely poor management.

Q85 Mr Touhig: But you end up with half a billion pounds surplus, and you said to the Chairman that was not achieved by cuts, it was achieved by efficiencies and so on. Would these efficiencies have meant, say, perhaps a freeze on vacancies?
Mr Nicholson: Yes.

Q86 Mr Touhig: It would have done so, therefore staff would not have been replaced, or been in a position where they would have treated and cared for people. Would it have meant perhaps a Trust had decided that it had to make a saving on orthopaedics, and it would have therefore done fewer operations as a result?
Mr Nicholson: Individual organisations have to make these kinds of decisions, but what organisations do not do—

Q87 Mr Touhig: What I am trying to get at—I fully understand that, I know that you do not manage it all from the centre, but you told the Chairman this did not involve any cuts whatsoever. I am a simple soul, but it seems to me that if you have certain objectives, and Trusts therefore decide that they are not going to recruit people, and therefore you do not have all the people the Trust thought it should have in a hospital, if you decide therefore that, say, in the example I gave, orthopaedics needed to make savings, and those savings resulted in fewer operations, I saw Mr Flory nod his head at that time, surely that is a cut in the service; is there anything wrong with plain English?
Mr Nicholson: This is against the context of increasing the number of people who work in the NHS by a third, and during that period, the NHS had significant growth. So the idea that you would have to reduce services in those circumstances does not seem to me to add up, because we delivered all the major things that we said we would do.

Q88 Mr Touhig: If you needed a hip replacement and you did not get it because your Trust had decided it had to make savings within orthopaedics, which meant there were fewer operations, you would consider that to be a rather painful consequence, would you not?
Mr Nicholson: I have not seen any circumstances where people reduced the number of operations that they were planning to do. What people did—

Q89 Mr Touhig: I simply put the question, you seemed to be nodding when I said that if a Trust decided it wanted to reduce its orthopaedics budget, that would mean perhaps fewer operations, I thought there were nods on your side. Perhaps I am not seeing things properly.
Mr Nicholson: What the Trusts had to do, they had to deliver their waiting list guarantees, so they organised what activity they need to deliver those services, and that is what they were doing. That does not to me sound like a cut in service.

Q90 Mr Touhig: I think we are going to have to disagree there, Mr Nicholson. Mr Flory, you are responsible for finances, yes? Sorry, your title, I beg your pardon, is Director General of NHS Finance. Do you not monitor expenditure over the year?
Mr Flory: Yes, we do.

Q91 Mr Touhig: How often?
Mr Flory: Monthly.

Q92 Mr Touhig: Your objective for the year was to be in balance, and yet you are going into quite a considerable surplus, Mr Nicholson did not think it was a great amount, but half a billion is a great amount to me. You are not seeing that coming, and you did not take appropriate action?
Mr Flory: The most important objective for the year was to make sure that the NHS was not in deficit. Across 370-something organisations, an overall surplus of £515 million on a turnover of over £90 billion was pretty close to being spot on, on balance.

Q93 Mr Touhig: I tell you, the people who sit opposite me in my weekly surgery who need healthcare, they would rather that money was spent on them than being in some Trust's bank balance.
Mr Nicholson: But it will be, of course. That is the whole point.

Q94 Mr Touhig: But it has not happened, has it? When I served on the Welsh Affairs Committee, we did a report on the internal market in the NHS, and what we found is that those Trusts that got into deficit had their deficits picked up by Central Government, certainly in Wales, that was the case, and those that managed their finances effectively actually had less money to spend.
Mr Nicholson: And that is the big change, I think, in 06.

Q95 Mr Touhig: So why are you tolerating that? In 2005-06, 33% of NHS organisations reported a deficit, followed by 22% in 06-07. When are you going to get down to zero?
Mr Nicholson: We are down to 7% this year, and that has been the big change, in a sense, over the period before, that what we have done is we have tackled those organisations in those parts of the country where the deficits have been run up in the past, they have been offset by those surpluses. That is exactly what we have done.

Q96 Mr Touhig: Both Mr Hill and Mr Bacon referred to the fact that 80% of the gross deficit exists in 10% of NHS organisations. Anybody been sacked as a result? Any chairmen removed, any chief executives removed?
Mr Nicholson: There has been quite a significant amount of change.

Q97 Mr Touhig: Where they have deficits, because of their deficits?
Mr Nicholson: In organisations in turnaround, because of their deficits.

Q98 Mr Touhig: Have they got bonuses? Those Trusts that are in deficit, have senior staff had bonuses?
Mr Nicholson: We do not collect information in terms of NHS Trusts. We do in terms of PCTs.

Q99 Mr Touhig: Would they normally have bonuses?
Mr Nicholson: You would not expect them to get a bonus if they are in deficit.

Q100 Mr Touhig: Would you know for certain whether they had bonuses or not?
Mr Nicholson: Not for NHS Trusts or Foundations.

Q101 Mr Touhig: Where they are in deficit?
Mr Nicholson: We would not know.

Q102 Mr Touhig: You would not know. Could you find out for us? It would seem a bit rich if they did, would it not? A bit rich if they did have bonuses having got their Trusts into deficit.
Mr Nicholson: Well, it could be that, for example, they have moved from a huge deficit to a relatively small—they could have made significant progress, and there are other measures, of course, that would relate to the quality of service that they may be doing remarkably well on. So whilst I agree with you, I would not expect it, I can probably see circumstances where you might want to reward people at the top of organisations, or even in them, to do that.

Q103 Mr Touhig: But remove those who fail?
Mr Flory: Yes.

Q104 Mr Touhig: Should that not happen?
Mr Flory: Yes.

Q105 Mr Touhig: What I cannot understand about this, Mr Nicholson, is the whole deficit issue, in the sense that we are talking about Trusts having significant deficits at a time where there has been substantial growth in funding. How do you explain that?
Mr Nicholson: I know. Part of the issue is that NHS organisations have gone through a massive period of growth, you know, we have added a third to the number of people who work for the NHS over the period, and what is clearly the case is that organisations were continuing their level of growth at a time when those growth financial circumstances of the NHS were coming to an end, and then you can take action, and that is what we did last year.

Q106 Mr Touhig: So the Trusts that have deficits, what happens, how do they make up their deficits? Do you provide them with extra money, or do they have to save in their following years' budgets?
Mr Nicholson: Predominantly, they have to reduce costs.

Q107 Mr Touhig: So therefore they have got to reduce services.
Mr Nicholson: No.

Q108 Mr Touhig: Well, they have to do something.
Mr Nicholson: They can improve efficiency. A 20% reduction in average length of stay means you can reduce the number of beds.

Q109 Mr Touhig: I think you and I have already disagreed about what a reduction in service is, but it just seems to me that these Trusts which are in deficit are clearly poorly managed, you do not seem to be taking any firm action as a result, either removing chairmen or chief executives or getting people who can actually run the Health Service.
Mr Nicholson: I think in all of those things—and we are down to a position where only 7% of our organisations this year are in deficit, from over 30% at the height of the deficit, so I think we are taking that action and it is working.

Q110 Mr Touhig: But responsible Trusts who manage their finances effectively are being penalised by the fact that other Trusts that go into deficit are being poorly managed and nothing happens about them.
Mr Nicholson: In the past, that is absolutely the case, when we have moved money around the system, but that is not what we are doing at the moment. We are absolutely tackling these long-term financial problems that some parts of the country have had, and one of the by-products of that is to give those that have performed well the opportunity to use their surpluses, and it seems to me a perfectly reasonable thing, and I think we have done it very well.

Q111 Mr Touhig: My time is running out, but could you help the Committee perhaps by writing to us and telling us what action has been taken at all in any of the Trusts that have had deficits, either the removal of senior staff or warnings or instructions or some key reorganisations. You say it is down to 7% now, which is good, so can we see what action has been taken with people who are failing to deliver the Health Service that we demand and require, when we provide them with so much money?
Mr Nicholson: But this group of people at the top of these organisations have done a pretty impressive job over the last two or three years to get the NHS back into financial balance, to improve services to our patients.

Q112 Mr Touhig: You seem to suggest, Mr Nicholson, that somebody else outside the NHS got it into the financial mess in the first place. These are good guys, they are putting it all back into balance, but who got it in the mess in the first place?
Mr Nicholson: What I am saying is that we got ourselves into a good financial place by the hard work and dedication of people throughout the organisation, including those at the top of organisations. Some of those organisations in deficit have had new leadership who have been driving the changes forward and driving the improvements forward.
Mr Touhig: Well, perhaps you will drop us a note on that. Thank you.
Chairman: You also want a note on bonuses, do you?
Mr Touhig: Yes.

Q113 Chairman: I cannot understand why, if this is a public body, the Committee of Public Accounts cannot know about bonuses paid out of Trusts. You seemed to intimate that Mr Touhig can have this information; this is all public money.
Mr Nicholson: The salary system for people at the head of PCTs is nationally organised. It is called the very senior managers' pay system, and is organised nationally, we understand it and we are part of it. NHS Trusts have flexibility to set their pay rates for senior staff.

Q114 Chairman: I want to ask Sir John, surely we are entitled and you are entitled to have this information, are we not?
Sir John Bourn: We are certainly entitled to have it because we have access rights to it.

Q115 Chairman: So can we have it?
Sir John Bourn: I will discuss with Mr Nicholson how it can be taken forward.

Q116 Chairman: So can we have a full note of what Mr Touhig wants?
Mr Nicholson: Except NHS Foundation Trusts, yes.

Q117 Chairman: You do accept that we should have it, the Committee of Public Accounts?
Sir John Bourn: Certainly, if the PAC wants it, it should have it. It is public information.
Chairman: Exactly. Mr Williams?

Q118 Mr Williams: You are in an impossible situation really, are you not, Mr Nicholson? How would you determine success? If you are in deficit, you are incompetent, and if you are in surplus, you are denying us services we could have. Do you not think you would be better off having another job?
Mr Nicholson: I think we are in a much better place financially for the NHS than we have been for a long time in my experience of the NHS. One of the things that people have said, you know, in my experience working in it, and I have done nearly 30 years in it, is if only we had a bit of headroom, if only we had a bit of flexibility, if only there was a bit of extra money in the system that would enable us to do all those things that we have always said we wanted to do. The great thing about the place we are in at the moment is we do have that headroom, and it is under the control of individual NHS organisations, so although it can be uncomfortable around the detail, it seems to me we are in a much better place as far as managing the NHS is concerned. Add to that, I think, the way in which the NHS has tackled some deep-seated financial problems that have been going on for some years, I think it puts us in a good position, and although we have got a lot more to do in terms of organising the way in which we do our forecasting, the way in which we get efficiencies in the system, to make sure that everybody in the country gets the benefit of new drugs, new treatments and all the rest of it, this I think does seem to me a good step towards that successful outcome.

Q119 Mr Williams: I accept immediately that things are looking better than they were and I am glad about that. Let's take, for example, the situation where, in your quarter 2 report on NHS Finances you plan for a surplus of £916 million, which is quite a sizeable sum. You are now forecasting a surplus of £1.8 billion; that is an extra £900 million. Is that a success or a failure? If £900 million would have given you this level of service that you wanted, why do you justify £1.8 billion?
Mr Nicholson: Two things happened there: one of them is that there were circumstances that happened that were not taken into account in the £900 million, for example, the £200 million on generic drugs and there were a number of other issues that went in our favour. My experience of these things is that often they go against you but for once they went in our favour in terms of the service and people had been very prudent. One of the effects of all the newspaper coverage and public disquiet about finance and the way in which finance was being delivered in the NHS is that not only did that have a massive effect on the public, it had a massive effect on the NHS because, apart from anything else, everything that we tried to do in that year was seen as being financially driven when very often it was to do with quality of clinical care. I think all of those things affected the psychology of the NHS significantly and people were very cautious and very prudent about saying what they had. What happened with the CSR statement where the NHS got more growth than it perhaps expected, given what was happening in the economy as a whole, encouraged people to be much more open and clear about what they had in those circumstances.

Q120 Mr Williams: As I have made clear, we can congratulate you on getting to where you are now as compared to where you were, but I am a little puzzled at the fact that you planned for a surplus of £916 million. How many shillings and pence? £900 million I can understand, a billion I can understand, £800 million I can understand. That suggests you have a very precise way of anticipating what the figures should be. How did you arrive at £916 million?

Mr Nicholson: What happened is that we would send out the operating framework to the NHS where we would set out what our expectations are for the NHS as a whole. We would have said that we want to reverse the effects of RAB and we want every organisation to carry a half per cent. All the organisations then go away, do their detailed financial planning and then they send the results to us. There is a discussion between strategic health authorities and PCTs and trusts about the nature of those plans and out of that process comes a final figure for us that we then hold the NHS to account. That particular figure will have come up through the NHS to us. The detail of that will not be set by us. It is a reflection of their plan.

Q121 Mr Williams: It seemed to me to be a false precision—hostage to fortune in a way—but you are planning year in, year out, for 3% efficiency savings. How did you determine that 3% would be an achievable and a desirable figure?
Mr Nicholson: First of all, we were given the 3% through the CSR. As part of the settlement for the NHS all public organisations had to deliver 3% cash releasing cost improvement. We were given that as part of that process. My job is then to work out how we are going to deliver it. It seems to me in a 100 billion system like ours perfectly reasonable in terms of the potential for efficiency gain for productivity improvements that we could get that out and that is the plan that we have asked people to work on. That is what we are getting back later on in March from the NHS which sets out how they will deliver that 3%. That is something that was given to us.

Q122 Mr Williams: Since a mark of achievement seems to be elevation to foundation status, the more foundation hospitals you create, the greater the problems you are creating for the rest of the service, is it not, in terms of meeting the balance?
Mr Nicholson: Not really. The thing about foundation trusts of course is that they are our most successful NHS providing organisations. To become a foundation trust you have to pass a whole series of tests about how you manage your organisation, how you manage the resources that you have, annually forecast and manage your money. It is in all our interests to get all of our organisations up to that place and that is what we have been attempting to do over the last two or three years, reasonably successfully with the 83 foundation trusts that we have, but it is true that those organisations not yet foundation trusts are often those that have had the most difficulties in the past because they would be managed by now and have all sorts of issues around service reconfiguration and management that we are trying to put right. That is why our ambition to get all organisations into a place where they can become foundation trusts seems to be the right thing to do. The critical thing for us in terms of whether we can manage the totality of our cash limit in those circumstances is, first of all, the strength of the commissioning in how powerful PCTs are in those circumstances. What the balance is between their power and the power of foundation trusts is particularly important and one of the things that we have been doing as part of the operating framework is to give PCTs more leverage to make sure we do have more control in those circumstances. The second thing is the way we manage the system through the strategic health authorities. It does make it more difficult but I think foundation trusts have proved that they can deliver high quality services at reduced cost.

Q123 Mr Williams: How misleading is the table which shows us the surpluses and deficits? You have this fantastic figure right across the page in the line bar diagram on surpluses and deficits showing Guy's with a surplus of £23 million which is three times the second in the table and four times the third in the table. Would it look significantly different if it were done in percentages and would it be fairer if it were done in percentages?
Mr Nicholson: Yes, it would certainly look different if it were done in percentages; that is true. It would be a fairer reflection of performance.

Q124 Mr Williams: Is it even meaningful in its present form? It could be grossly misleading. Guy's could still be a small percentage of a vast expenditure. How different could it look if it were expressed in percentage terms?
Mr Nicholson: I have not done it but it would look different.
Mr Flory: My assumption is that there would be less variation. This particular appendix is taken from the publication of the accounts by Monitor, the regulator for foundation trusts.

Q125 Mr Williams: I had missed that. That is worrying. Why are they using these figures instead of using percentage figures? That is more relevant to them, is it not? If they are monitoring, as their name suggests, you want figures that are meaningful. These figures, as you have indicated, are meaningless.
Mr Flory: My own view is that percentages on there would be more meaningful in terms of looking at the relative performance. I do not think it needs to be one or the other if you have the absolute amount and the percentage of turnover.

Q126 Mr Williams: I think it does need to be one or the other. I think it is much clearer in percentages. You have no indication here of how the so-called efficiency of Guy's, for whom I have an enormous amount of admiration, but how it relates to the sums they have available. If you were monitoring, as you are to some extent, but now you have this body operating, which figure would you sooner have to guide you in making an assessment of hospital performance—the percentage figure or the gross monetary figure? I would also ask C&AG if possible subsequently we can have a graph showing us that because it might influence some minor points in our report.
Mr Flory: My own preference would be that percentages on these figures would give us a much clearer indication of the relative performance

between trusts with hugely varying turnover, the point that you have illustrated. I also think it is important to understand the total surplus in cash terms that is generated in the foundation sector. I would actually report them both side by side to answer those two very different questions.

Q127 Mr Williams: What occurs to me is that we should have Monitor sitting here to explain why they are using what I would call, and I think the Committee would probably call, an incompetent way of judging comparative performances. It is not exactly encouraging to the PAC to have a body monitoring and giving reports when it seems to you statistically meaningless figures.
Mr Nicholson: I think this is done for illustration. I do not believe that Monitor uses this as part of their compliance.

Q128 Mr Williams: But to illustrate what? Remember that you are illustrating allocation of resources, competence and so on, and this does not illustrate anything of the sort. It is not your responsibility.
Mr Nicholson: No, but I think you need both. Having sat here I have tried to use percentages on a number of occasions that have been knocked back because the numbers are so large. I think you probably need both.

Q129 Mr Williams: I have run out of questions now but I would like the table from the NAO, if possible?
Sir John Bourn: Yes, certainly.[3]

Q130 Chairman: Mr Williams mentioned Monitor which regulates 100 NHS foundation trusts for £14 million, is that right? That is quite good value, I would have thought, but then we read the strategic health authorities spend £4 billion performance managing primary care trusts and NHS trusts.
Mr Nicholson: How much?

Q131 Chairman: That is the figure I have been given.
Mr Nicholson: The running costs of an SHA is just over £10 million and there are ten of them, so that is just over £100 million running costs of SHAs as compared with Monitor's running cost of just over £13 million, but they do completely different things. Monitor is an economic regulator and is currently regulating the best performing 83 organisations in the NHS. SHAs have a wide-ranging responsibility from strategic planning right the way through to workforce development and management and have been managing this big financial change, so it is quite different. You cannot compare one with the other.

Q132 Mr Dunne: Mr Nicholson, I think you were appointed to your present role about 15 months or so ago now, is that right?

[3] Ev 31

Mr Nicholson: Yes, that is right.

Q133 Mr Dunne: That was well into the turnaround programme that had been instituted by your predecessors.
Mr Nicholson: Yes. I started in the September.

Q134 Mr Dunne: To what extent were you responsible or involved in the decision which led to introducing the turnaround measures and the introduction of resource accounting and budgeting?
Mr Nicholson: I was part of the senior management team of the NHS because I was both at one time the Strategic Health Authority Chief Executive for the West Midlands and for a short time Strategic Health Authority Chief Executive for London and as part of that I was responsible as part of the corporate discussions around top-slicing and about the strategy that we use, so I was party to all of those decisions and part of that before I came into post. When I got into post we had to set the turnaround teams up and make them do their work and we had to see the financial strategy through.

Q135 Mr Dunne: You were one of the architects but not the prime mover behind it.
Mr Nicholson: I was part of all of that.

Q136 Mr Dunne: Mr Flory, you came in after all of this.
Mr Flory: I joined the Department of Health team in June. At the same time as David was a member of the management team when he had responsibility for, firstly West Midlands, then London, I was on that same team with equivalent responsibilities for the North East.

Q137 Mr Dunne: You described earlier that the NHS has been growing significantly during this period of financial distress. One of the things that happened was a number of organisations involved in delivering health services in this country increased substantially with one of the multiple restructurings that took place in about 2003/2004, in particular when the primary care trusts were established, since when they have been dramatically cut back. To what extent do you think that that reorganisation process contributed to the financial deficit that subsequently occurred in both the primary care trusts and the acute trusts?
Mr Nicholson: The process of reorganisation?

Q138 Mr Dunne: Yes, and the management change that that introduced, because ultimately this is a management failing, is it not?
Mr Nicholson: The deficits pre-dated the management changes that you have just described, the commissioning a patient-led NHS. If you look at the financial positions of organisations they had been deteriorating for two or three years before that. I think the commissioning a patient-led NHS was part of the solution to all of that. What was clear is if you had 300 PCTs trying to manage the NHS finances during that period we simply did not have enough really good people to deliver that kind of

change. One of the benefits of going to 150 is we will be able to concentrate our management teams into 150 organisations who can deliver.

Q139 Mr Dunne: That has become increasingly clear as a result of this report and from our own experience of working with the new management I think it is essential to introduce some management discipline. In my own area in fact there were some individuals held responsible who were fined for the deficits which arose in the acute trust and also in your area, I think.
Mr Nicholson: I remember it well.

Q140 Mr Dunne: Could you characterise the quality of management and the changes in the quality of management that have happened under your watch and prior to your watch? Do you still think there is a long way to go?
Mr Nicholson: There is a long way to go. When you think about it during this period we have been trying to get all of our NHS trusts into a position where they can become foundation trusts which involve a significant improvement in the performance of management and organisation to deliver the changes. All of our organisations in the NHS have been going through that process; 83 have got through it so far and we want all organisations to be able to go through that so we have been working very hard to make that happen. We have gone from over 300 PCTs to 152 and we have taken every single PCT through what is described as a [odq]fitness for purpose[cdq] process which again is examining the quality of the management and processes that underpin the work that they do and seeing what we can put into place to make it better. We have been doing the same with the ambulance services and similarly with mental health organisations. Over the last 12 months we have had a consistent programme of improving the quality of management in the NHS which now needs to continue because it is obvious, is it not, that the better quality management we can deploy in the NHS the better services we will get for the patients, but we are on a journey and we are not at the end of it by any means yet.

Q141 Mr Dunne: Do financial controls play an important part in this re-education process in improving quality?
Mr Nicholson: A very important part. Part of the conversation that we have to have with the NHS it has been traditionally seen that the only way you can improve quality is by spending more money on something when in fact most of the rest of the economy and most of the rest of the world believe that you can improve quality and reduce costs at the same time and that is absolutely central to what we are trying to do in the NHS. As I described earlier, those organisations that provide the best quality, most patient satisfaction and best satisfaction are generally those that perform financially better as well.

Q142 Mr Dunne: Are you satisfied that the financial strategy of the NHS under your leadership is sufficiently robust to avoid knee jerk reactions to a sudden problem like the deficits which occurred?
Mr Nicholson: We are confident that, with the policy we have of delivering surplus on the one hand, but also being really very tough on organisations that had deficits on the other, we will deliver. The important thing is to give the NHS time to plan properly and that is why it is so important we get the allocations for year two and year three out as far as we can because when we do that we will be able to use the surpluses appropriately to plan services.

Q143 Mr Dunne: What happened when the NHS management introduced resource accounting and budgeting two years ago was that top-slicing came into effect with virtually no notice so it was very difficult for organisations to plan at the time. Not only was there a need to make good a deficit from the prior year, but they had to make good twice the deficit to fund the NHS back to the strategic health authority level and that must have been impossible to plan for and must have led to not just some service deterioration, which I know you have argued against, but I think we are all anecdotally aware of service deterioration that occurred at the time.
Mr Nicholson: One of the really important parts of delivering a service for the NHS over the next few years will be to give organisations the room to plan in the medium and long term because that is the best way of securing really good services for our patients, not to be responding to every crisis that we have.

Q144 Mr Dunne: Do you acknowledge that one of the consequences of the top-slicing regime was to introduce reconfiguration discussions into many parts of the country to look at cutting services as a means of achieving financial balance which, in retrospect, may not have been necessary?
Mr Nicholson: I do not think the top-slicing did that. I do believe that it was sometimes not done in a very timely way but it was absolutely necessary to deliver us balance in the short term. One of the things that we did was that we got Sir Ian Carruthers to look at the whole issue of service reconfiguration. I commissioned that in October of last year when we made it absolutely clear that the financial driver was not to be the main driver for service reconfiguration. I think we managed to get ourselves into a much better place. Quality in clinical services has to be the driver, not finance.

Q145 Keith Hill: When NHS trusts and PCTs send you their plans for the next financial year some of them expect to be in deficit. How do they attempt to explain or justify these deficit expectations and what do you do about it?
Mr Flory: We do not expect any of the plans to project a deficit for next year. At the halfway point of the current year there are 25 organisations who say that they will end this year in deficit. With the strategic health authorities there is very tough management action and processes in place to understand those and to make sure that those

organisations that finish this year in deficit have a balance plan to begin next year. We are not expecting any plans to come in which would show a deficit.

Q146 Keith Hill: In the non-foundation centre what happens to the surpluses? The foundation trusts retain their surpluses, do they not?
Mr Nicholson: PCTs retain their surpluses as well.

Q147 Dr Pugh: May I turn briefly to the £777 million loans owing on 27 March 2007 to various trusts across the land. Am I right in assuming that these are internal loans owed to the NHS and therefore covered by top-slicing and the like?
Mr Nicholson: Yes.

Q148 Dr Pugh: None of them are external loans?
Mr Nicholson: No.

Q149 Dr Pugh: Am I right in assuming that they are charged at a rate of interest on these loans?
Mr Nicholson: Yes, between 4.5% and 5%.

Q150 Mr Bacon: Mr Nicholson, I tend to agree with you that having the percentage and the actual number that both would probably be a good thing which brings me back to my request for data. Do you think you could put in, in addition to the column that I asked for, a further column which is the percentage of the surplus or deficit as a proportion of the original planned expenditure that was supposed to take place?[4]
Mr Nicholson: Yes.

Q151 Mr Bacon: You mentioned that if you, for example, were to achieve a 20% reduction in the time a patient spends in hospital that will enable you to reduce the number of beds. The Norfolk and Norwich University Hospital, which is right on the border of my constituency, as you know well, has already in effect reduced the number of beds by around 20% by the simple expedience of when it was built, compared with the older Norfolk and Norwich Hospital in the centre of Norwich which only had around 950 beds instead of 1150. The management, as far as I can see, is very highly regarded. The National Audit Office describes the finance director as one of the best contract managers they had ever met, and the chief executive from all accounts is highly regarded as well. I know him and I have a high opinion of him. Recently the hospital had to declare an incident because there were ten ambulances queuing up outside unable to get in because the hospital was full. This was not due to any particular emergency, winter flu or anything like that; it was general running rate. Are you giving my constituents and the Norfolk and Norwich University Hospital enough money?
Mr Nicholson: Yes.

Q152 Mr Bacon: In that case why are people having to queue up outside?
Mr Nicholson: There is a short answer and a long answer to that.

Q153 Chairman: Give the short answer.
Mr Nicholson: The Norfolk and Norwich Hospital gets its money through the tariff that is applicable to all hospitals in the NHS and we expect people to deliver those services within that tariff. If there are operational problems that relate to the way that the PCT, the ambulance service and the hospital work together then the chief executives involved need to get together to sort it out. It is a management issue, not a financial issue.

Q154 Chairman: That concludes our hearing, Mr Nicholson. It has been most interesting. It is being broadcast and I think a lot of this will make the heads of people hurt with all the facts and figures, but you should be congratulated for the £1 billion turnaround that you have achieved. It is only a pity that figure 3 tells us that the entire primary care trusts and the NHS trust sector is in deficit and the strategic health authorities are in surplus, but I will not invite you to give a very long answer unless you really want to sum up?
Mr Nicholson: There has been a significant change in the financial management of the NHS and it is important that we get that change because, as I said earlier, finances, patient satisfaction, quality of service, good management all go together and reflects an improvement in the management of the system. We have not completed that journey yet—we have more to do—but I am confident that the NHS management and clinicians working together can rise to that challenge in the future.
Chairman: Thank you very much.

[4] Ev 16–31

Written evidence

Supplementary memorandum submitted by the NHS

Questions 49 and 150 (Mr Richard Bacon)

Annex 1

Table response to Questions 49 and 150 for the PAC

	SHAs			*NHS Trusts*				*PCTs*					
	Net expenditure 2006–07 £ms	*Revenue Resource Limit (RRL) 2006–07 £ms*	*Surplus/ (deficit) 2006–07 £ms*	*% of Surplus/ (deficit) as part of the RRL 2006–07 %*	*Net expenditure 2006–07 £ms*	*Turnover 2006–07 £ms*	*Surplus/ (deficit) 2006–07 £ms*	*% of Surplus/ (deficit) as part of Turnover 2006–07 %*	*Net expenditure 2006–07 £ms*	*Revenue Resource Limit (RRL) 2006–07 £ms*	*Surplus/ (deficit) 2006–07 £ms*	*% of Surplus/ (deficit) as part of the RRL 2006–07 %*	*Population figures £s*	*Net expenditure per head 2006–07*
NORTH EAST SHA	207	271	64.5	23.8	1,526	1,531	5.4	0.3	3,708	3,712	4.6	0.1	2,529,408	1,466
NORTH WEST SHA	535	742	206.4	27.8	5,568	5,554	(14.6)	(0.3)	9,810	9,807	(2.4)	(0.0)	6,867,128	1,428
YORKSHIRE AND THE HUMBER SHA	485	663	178.0	26.8	2,912	2,890	(22.3)	(0.8)	6,719	6,695	(24.4)	(0.4)	5,060,622	1,328
EAST MIDLANDS SHA	289	370	80.5	21.8	2,729	2,714	(15.5)	(0.6)	5,245	5,247	2.8	0.1	4,263,452	1,230
WEST MIDLANDS SHA	340	373	33.2	8.9	3,697	3,714	16.4	0.4	7,125	7,136	11.4	0.2	5,358,791	1,330
EAST OF ENGLAND SHA	428	491	62.3	12.7	2,914	2,915	0.9	0.0	6,619	6,403	(216.3)	(3.4)	5,562,410	1,190
LONDON SHA	919	1,100	180.1	16.4	7,703	7,710	6.5	0.1	10,616	10,523	(93.6)	(0.9)	7,536,826	1,409
SOUTH EAST COAST SHA	222	252	30.4	12.0	2,970	2,949	(21.1)	(0.7)	5,271	5,219	(52.0)	(1.0)	4,222,409	1,248
SOUTH CENTRAL SHA	252	284	31.6	11.2	2,682	2,688	6.6	0.2	4,549	4,548	(0.5)	(0.0)	3,981,716	1,142
SOUTH WEST SHA	301	396	94.7	23.9	3,209	3,169	(39.6)	(1.3)	6,310	6,311	0.5	0.0	5,093,470	1,239
	3,980	**4,942**	**961.8**	**19.5**	**35,910**	**35,833**	**(77.4)**	**(0.2)**	**65,971**	**65,602**	**(369.7)**	**(0.6)**	**50,476,231**	**1,307**

Trust expenditure is also included within the commissioning aspect of PCT expenditure

Source: Department of Health

SHA SPEND VS REVENUE RESOURCE LIMIT

		Net expenditure 2006–07 £ms	*Revenue Resource Limit (RRL) 2006–07 £ms*	*Surplus/ (deficit) 2006–07 £ms*	*% of Surplus/ (deficit) as part of the RRL 2006–07 %*
NORTH EAST SHA	Q30	207	271.1	64.5	23.8
NORTH WEST SHA	Q31	535	741.8	206.4	27.8
YORKSHIRE AND THE HUMBER SHA	Q32	485	663.4	178.0	26.8
EAST MIDLANDS SHA	Q33	289	369.8	80.5	21.8
WEST MIDLANDS SHA	Q34	340	372.9	33.2	8.9
EAST OF ENGLAND SHA	Q35	428	490.7	62.3	12.7
LONDON SHA	Q36	919	1,099.6	180.1	16.4
SOUTH EAST COAST SHA	Q37	222	252.5	30.4	12.0
SOUTH CENTRAL SHA	Q38	252	283.8	31.6	11.2
SOUTH WEST SHA	Q39	301	396.2	94.7	23.9
		3,980	**4,942**	**961.8**	**19.5**

NHS TRUST SPEND VS TURNOVER

			Net expenditure 2006–07 £ms	*Turnover 2006–07 £ms*	*Surplus/ (deficit) 2006–07 £ms*	*% of Surplus/ (deficit) as partof the Turnover 2006–07 %*
COUNTY DURHAM AND DARLINGTON NHS FOUNDATION TRUST	RXP	Q30	236.1	237.4	1.4	0.6
NEWCASTLE UPON TYNE HOSPITALS NHS FOUNDATION TRUST	RTD	Q30	95.6	95.6	0.0	0.0
NORTH EAST AMBULANCE SERVICE NHS TRUST	RX6	Q30	73.2	73.4	0.1	0.2
NORTH TEES AND HARTLEPOOL NHS TRUST	RVW	Q30	187.8	191.0	3.2	1.7
NORTHUMBERLAND, TYNE AND WEAR NHS TRUST	RX4	Q30	279.7	279.7	0.1	0.0
NORTHUMBRIA HEALTHCARE NHS FOUNDATION TRUST	RTF	Q30	86.0	86.0	0.0	0.0
SOUTH TEES HOSPITALS NHS TRUST	RTR	Q30	364.3	364.6	0.3	0.1
TEES, ESK AND WEAR VALLEYS NHS TRUST	RX3	Q30	203.1	203.4	0.3	0.1
5 BOROUGHS PARTNERSHIP NHS TRUST	RTV	Q31	93.1	93.7	0.5	0.6
AINTREE UNIVERSITY HOSPITALS NHS FOUNDATION TRUST	REM	Q31	65.7	65.7	0.0	0.0
BLACKPOOL, FYLDE AND WYRE HOSPS NHS TRUST	RXL	Q31	236.2	237.7	1.6	0.7
BOLTON HOSPITALS NHS TRUST	RMC	Q31	158.2	158.2	0.0	0.0
BOLTON, SALFORD AND TRAFFORD MENTAL HEALTH NHS TRUST	RXV	Q31	117.1	117.4	0.3	0.2
CALDERSTONES NHS TRUST	RJX	Q31	43.3	43.6	0.2	0.6
CENT MANCHESTER/ MANCHESTER CHILD NHS TRUST	RW3	Q31	509.5	510.8	1.3	0.3
CHESHIRE AND WIRRAL PARTNERSHIP NHS TRUST	RXA	Q31	108.5	108.6	0.1	0.1
CHRISTIE HOSPITAL NHS TRUST	RBV	Q31	127.8	131.5	3.7	2.8
CLATTERBRIDGE CENTRE FOR ONCOLOGY NHS FOUNDATION TRUST	REN	Q31	15.3	15.8	0.5	3.3
EAST CHESHIRE NHS TRUST	RJN	Q31	102.7	96.8	(5.9)	(6.1)
EAST LANCASHIRE HOSPITALS NHS TRUST	RXR	Q31	289.6	289.9	0.3	0.1
LANCASHIRE CARE NHS TRUST	RW5	Q31	152.5	152.6	0.1	0.1
MANCHESTER HEALTH AND SOCIAL CARE NHS TRUST	TAE	Q31	85.2	85.3	0.1	0.1
MERSEY CARE NHS TRUST	RW4	Q31	193.9	194.0	0.1	0.1
NORTH CHESHIRE HOSPITALS NHS TRUST	RWW	Q31	165.2	158.5	(6.7)	(4.2)
NORTH CUMBRIA ACUTE HOSPITALS NHS TRUST	RNL	Q31	182.3	182.4	0.1	0.1
NORTH WEST AMBULANCE SERVICE NHS TRUST	RX7	Q31	196.5	196.6	0.1	0.1
NTH CUMBRIA MH AND LEARNING DISAB NHS TRUST	RNN	Q31	49.1	49.4	0.3	0.6
PENNINE ACUTE HOSPITALS NHS TRUST	RW6	Q31	482.9	473.7	(9.2)	(1.9)
PENNINE CARE NHS TRUST	RT2	Q31	101.4	102.0	0.5	0.5
ROYAL LIVERPOOL BROADGREEN HOSPS NHS TRUST	RQ6	Q31	313.7	314.1	0.4	0.1
ROYAL LIVERPOOL CHILDRENS NHS TRUST	RBS	Q31	134.7	134.7	0.0	0.0
SALFORD ROYAL NHS FOUNDATION TRUST	RM3	Q31	74.5	75.4	0.8	1.1
SOUTHPORT AND ORMSKIRK HOSPITAL NHS TRUST	RVY	Q31	127.4	124.5	(2.8)	(2.3)
ST HELENS AND KNOWSLEY HOSPITALS NHS TRUST	RBN	Q31	196.8	197.1	0.3	0.1
TAMESIDE AND GLOSSOP ACUTE SERVS NHS TRUST	RMP	Q31	113.1	113.3	0.2	0.2
THE CARDIOTHORACIC CNTR—LIVERPOOL NHS TRUST	RBQ	Q31	82.9	82.9	0.0	0.0
THE MID CHESHIRE HOSPITALS NHS TRUST	RBT	Q31	123.2	123.3	0.1	0.0
TRAFFORD HEALTHCARE NHS TRUST	RM4	Q31	90.8	84.8	(6.0)	(7.0)
UNIVERSITY HOSPITAL OF SOUTH MANCHESTER NHS FOUNDATION TRUST	RM2	Q31	149.4	149.4	0.0	0.0
UNIVERSITY HOSPITALS OF MORECAMBE BAY NHS TRUST	RTX	Q31	210.3	211.2	0.9	0.4
WALTON NEUROLOGY CENTRE NHS TRUST	RET	Q31	47.4	47.9	0.5	1.0
WIRRAL HOSPITAL NHS TRUST	RBL	Q31	231.5	231.6	0.1	0.0
WRIGHTINGTON, WIGAN AND LEIGH NHS TRUST	RRF	Q31	196.4	199.1	2.6	1.3
AIREDALE NHS TRUST	RCF	Q32	98.5	98.8	0.3	0.3
BRADFORD DISTRICT CARE NHS TRUST	TAD	Q32	118.8	118.8	0.0	0.0
CALDERDALE AND HUDDERSFIELD NHS FOUNDATION TRUST	RWY	Q32	83.7	83.7	0.1	0.1
DONCASTER AND SOUTH HUMBER HLTHCARE NHS TRUST	RXE	Q32	90.4	90.6	0.2	0.2
HULL AND EAST YORKSHIRE HOSPITALS NHS TRUST	RWA	Q32	366.8	367.0	0.2	0.0
HUMBER MENTAL HEALTH TEACHING NHS TRUST	RV9	Q32	73.1	73.1	0.0	0.0
LEEDS MENTAL HEALTH TEACHING NHS TRUST	RGD	Q32	101.5	104.0	2.5	2.4
LEEDS TEACHING HOSPITALS NHS TRUST	RR8	Q32	757.1	757.4	0.4	0.0
MID YORKSHIRE HOSPITALS NHS TRUST	RXF	Q32	320.8	309.1	(11.7)	(3.8)
NORTH LINCOLNSHIRE AND GOOLE HOSPS NHS TRUST	RJL	Q32	237.3	237.8	0.4	0.2
SCARBOROUGH AND NE YORKS NHS TRUST	RCC	Q32	102.1	94.9	(7.2)	(7.6)
SHEFFIELD CARE NHS TRUST	TAH	Q32	102.9	102.9	0.0	0.0
SHEFFIELD CHILDREN'S NHS FOUNDATION TRUST	RCU	Q32	27.1	27.4	0.3	1.2
SOUTH WEST YORKSHIRE MENTAL HEALTH NHS TRUST	RXG	Q32	99.6	99.8	0.2	0.2
YORK HOSPITALS NHS TRUST	RCB	Q32	183.5	180.0	(3.5)	(1.9)
YORKSHIRE AMBULANCE SERVICE NHS TRUST	RX8	Q32	149.1	144.6	(4.5)	(3.1)
DERBYSHIRE MENTAL HEALTH SERVICES NHS TRUST	RXM	Q33	90.9	91.4	0.5	0.5
EAST MIDLANDS AMBULANCE SERVICE NHS TRUST	RX9	Q33	124.8	125.0	0.2	0.2
KETTERING GENERAL HOSPITAL NHS TRUST	RNQ	Q33	129.0	129.5	0.5	0.4
LEICESTERSHIRE PARTNERSHIP NHS TRUST	RT5	Q33	133.2	133.2	0.0	0.0
LINCOLNSHIRE PARTNERSHIP NHS TRUST	RP7	Q33	86.5	87.0	0.5	0.5
NORTHAMPTON GENERAL HOSPITAL NHS TRUST	RNS	Q33	173.9	174.0	0.2	0.1
NORTHAMPTONSHIRE HEALTHCARE NHS TRUST	RP1	Q33	97.8	98.1	0.3	0.3
NOTTINGHAM UNIVERSITY HOSPITALS NHS TRUST	RX1	Q33	590.6	583.8	(6.8)	(1.2)
NOTTINGHAMSHIRE HEALTHCARE NHS TRUST	RHA	Q33	258.6	258.9	0.3	0.1
SHERWOOD FOREST HOSPITALS NHS FOUNDATION TRUST	RK5	Q33	147.4	149.8	2.5	1.6

			Net expenditure 2006–07 £ms	*Turnover 2006–07 £ms*	*Surplus/ (deficit) 2006–07 £ms*	*% of Surplus/ (deficit) as partof the Turnover 2006–07 %*
UNITED LINCOLNSHIRE HOSPITALS NHS TRUST	RWD	Q33	307.9	294.2	(13.8)	(4.7)
UNIVERSITY HOSPITALS OF LEICESTER NHS TRUST	RWE	Q33	588.6	588.7	0.1	0.0
BIRMINGHAM AND SOLIHULL MENTAL HEALTH NHSTRUST	RXT	Q34	209.5	211.2	1.8	0.8
BIRMINGHAM CHILDREN'S HOSPITAL NHS FOUNDATION TRUST	RQ3	Q34	122.5	123.0	0.5	0.4
BIRMINGHAM WOMEN'S HEALTH CARE NHS TRUST	RLU	Q34	69.6	69.7	0.1	0.1
BURTON HOSPITALS NHS TRUST	RJF	Q34	113.1	114.0	0.9	0.8
COVENTRY AND WARWICKSHIRE PARTNERSHIP NHS TRUST	RYG	Q34	72.1	72.2	0.0	0.0
DUDLEY GROUP OF HOSPITALS NHS TRUST	RNA	Q34	194.5	199.5	5.0	2.5
GEORGE ELIOT HOSPITAL NHS TRUST	RLT	Q34	92.2	93.5	1.3	1.4
GOOD HOPE HOSPITAL NHS TRUST	RJH	Q34	132.2	133.8	1.7	1.3
HEREFORD HOSPITALS NHS TRUST	RLQ	Q34	92.3	93.6	1.3	1.4
MID STAFFORDSHIRE GEN HOSPITALS NHS TRUST	RJD	Q34	124.5	125.6	1.1	0.9
NORTH STAFFS COMBINED HC NHS TRUST	RLY	Q34	90.0	90.1	0.1	0.1
ROB JONES AND A HUNT ORTHOPAEDIC NHS TRUST	RL1	Q34	60.8	58.7	(2.1)	(3.6)
ROYAL ORTHOPAEDIC HOSPITAL NHS FOUNDATION TRUST	RRJ	Q34	41.4	45.1	3.8	8.3
ROYAL WOLVERHAMPTON HOSPITAL NHS TRUST	RL4	Q34	234.4	234.5	0.1	0.0
SANDWELL & WEST BIRMINGHAM HOSPS NHS TRUST	RXK	Q34	324.1	327.5	3.4	1.0
SANDWELL MH SOCIAL CARE NHS TRUST	TAJ	Q34	46.2	46.3	0.1	0.1
SHREWSBURY AND TELFORD HOSPITAL NHS TRUST	RXW	Q34	208.6	205.7	(2.8)	(1.4)
SOUTH STAFFORDSHIRE HEALTHCARE NHS FOUNDATION TRUST	RRE	Q34	7.2	7.1	(0.1)	(1.3)
SOUTH WARWICKSHIRE GEN HOSPS NHS TRUST	RJC	Q34	103.4	103.6	0.2	0.2
STAFFORDSHIRE AMBULANCE SERVICE NHS TRUST	RB7	Q34	28.3	28.4	0.1	0.3
UNIV HOSPS COVENTRY & WARWICKSHIRE NHS TRUST	RKB	Q34	408.4	408.5	0.1	0.0
UNIVERSITY HOSPITAL OF NORTH STAFFORDSHIRE HOSPITAL NHS TRUST	RJE	Q34	333.5	333.9	0.3	0.1
WALSALL HOSPITALS NHS TRUST	RBK	Q34	145.7	149.1	3.5	2.3
WEST MIDLANDS AMBULANCE SERVICE NHS TRUST	RYA	Q34	118.3	118.4	0.1	0.1
WORCESTERSHIRE ACUTE HOSPITALS NHS TRUST	RWP	Q34	263.7	263.8	0.1	0.0
WORCESTERSHIRE MH PARTNERSHIP NHS TRUST	RWQ	Q34	60.7	56.8	(4.0)	(7.0)
BEDFORD HOSPITALS NHS TRUST	RC1	Q35	111.0	114.5	3.5	3.1
BEDFORDSHIRE AND LUTON MH AND SOCIAL CARE NHS TRUST	RV7	Q35	80.9	81.4	0.5	0.6
CAMBS & PETERBOROUGH MH PARTNERSHIP NHS TRUST	RT1	Q35	129.2	129.7	0.6	0.4
EAST AND NORTH HERTFORDSHIRE NHS TRUST	RWH	Q35	271.8	270.3	(1.5)	(0.6)
EAST OF ENGLAND AMBULANCE SERVICE NHS TRUST	RYC	Q35	187.9	189.0	1.2	0.6
ESSEX RIVERS HEALTHCARE NHS TRUST	RDE	Q35	166.4	175.0	8.6	4.9
HERTFORDSHIRE PARTNERSHIP NHS TRUST	RWR	Q35	173.7	174.3	0.5	0.3
HINCHINGBROOKE HEALTH CARE NHS TRUST	RQQ	Q35	85.7	72.4	(13.4)	(18.5)
IPSWICH HOSPITAL NHS TRUST	RGQ	Q35	181.0	182.0	1.0	0.6
JAMES PAGET UNIVERSITY HOSPITALS NHS FOUNDATION TRUST	RGP	Q35	43.2	43.2	0.0	0.1
LUTON AND DUNSTABLE HOSPITAL NHS FOUNDATION TRUST	RC9	Q35	51.1	51.6	0.4	0.8
MID ESSEX HOSPITAL SERVICES NHS TRUST	RQ8	Q35	188.5	185.9	(2.6)	(1.4)
N ESSEX MENTAL HEALTH PARTNERSHIP NHS TRUST	RRD	Q35	119.5	120.2	0.7	0.6
NORFOLK AND NORWICH UNI HOSP NHS TRUST	RM1	Q35	310.4	311.2	0.9	0.3
NORFOLK AND WAVENEY MH PARTNERSHIP NHS TRUST	RMY	Q35	102.8	103.7	0.8	0.8
PRINCESS ALEXANDRA HOSPITAL NHS TRUST	RQW	Q35	132.4	136.8	4.4	3.2
QUEEN ELIZABETH HOSPITAL KINGS LYNN NHS TRUST	RCX	Q35	112.1	113.5	1.4	1.2
SOUTH ESSEX PARTNERSHIP NHS FOUNDATION TRUST	RWN	Q35	7.9	8.0	0.1	1.3
SOUTHEND UNIVERSITY HOSPITALS NHS FOUNDATION TRUST	RAJ	Q35	31.6	34.4	2.8	8.2
SUFFOLK MH PARTNERSHIP NHS TRUST	RT6	Q35	82.3	83.6	1.3	1.6
WEST HERTFORDSHIRE HOSPITALS NHS TRUST	RWG	Q35	229.7	218.2	(11.4)	(5.2)
WEST SUFFOLK HOSPITALS NHS TRUST	RGR	Q35	115.3	116.3	1.0	0.8
BARKING, HAVERING AND REDBRIDGE HOSP NHS TRUST	RF4	Q36	368.6	351.8	(16.8)	(4.8)
BARNET AND CHASE FARM HOSPITALS NHS TRUST	RVL	Q36	264.3	252.9	(11.4)	(4.5)
BARNET, ENFIELD AND HARINGEY MH NHS TRUST	RRP	Q36	177.5	182.2	4.7	2.6
BARTS AND THE LONDON NHS TRUST	RNJ	Q36	541.4	546.7	5.3	1.0
BROMLEY HOSPITALS NHS TRUST	RG3	Q36	167.9	157.9	(10.0)	(6.3)
CAMDEN AND ISLINGTON MENTAL HEALTH SOCIAL CARE NHS TRUST	TAF	Q36	131.9	133.5	1.7	1.3
CENTRAL AND NORTH WEST LONDON MH NHS TRUST	RV3	Q36	181.9	183.7	1.8	1.0
CHELSEA AND WESTMINSTER HOSPITAL NHS FOUNDATION TRUST	RQM	Q36	116.9	117.4	0.4	0.4
EALING HOSPITAL NHS TRUST	RC3	Q36	115.2	115.2	0.1	0.1
EAST LONDON AND THE CITY MH NHS TRUST	RWK	Q36	155.8	162.5	6.7	4.1
EPSOM AND ST HELIER UNIVERSITY HOSPITALS NHS TRUST	RVR	Q36	278.4	272.9	(5.5)	(2.0)
GREAT ORMOND STREET HOSPITAL NHS TRUST	RP4	Q36	244.9	247.0	2.1	0.9
HAMMERSMITH HOSPITALS NHS TRUST	RQN	Q36	495.2	500.3	5.1	1.0
KING'S COLLEGE HOSPITAL NHS FOUNDATION TRUST	RJZ	Q36	277.5	279.7	2.3	0.8
KINGSTON HOSPITAL NHS TRUST	RAX	Q36	162.1	163.7	1.7	1.0
LONDON AMBULANCE SERVICE NHS TRUST	RRU	Q36	215.8	215.9	0.1	0.1
MAYDAY HEALTHCARE NHS TRUST	RJ6	Q36	165.9	166.0	0.1	0.1
NEWHAM UNIVERSITY HOSPITAL NHS TRUST	RNH	Q36	138.4	136.4	(2.0)	(1.5)
NORTH EAST LONDON MENTAL HEALTH NHS TRUST	RAT	Q36	103.0	104.6	1.5	1.5
NORTH MIDDLESEX UNIVERSITY HOSP NHS TRUST	RAP	Q36	138.7	138.8	0.1	0.1
NORTH WEST LONDON HOSPITALS NHS TRUST	RV8	Q36	295.9	295.9	0.0	0.0
OXLEAS NHS FOUNDATION TRUST	RPG	Q36	12.1	13.4	1.3	9.9
QUEEN ELIZABETH HOSPITAL NHS TRUST	RG2	Q36	154.8	147.5	(7.2)	(4.9)
QUEEN MARY'S SIDCUP NHS TRUST	RGZ	Q36	101.9	100.1	(1.8)	(1.8)
ROYAL BROMPTON AND HAREFIELD NHS TRUST	RT3	Q36	209.4	212.8	3.3	1.6
ROYAL FREE HAMPSTEAD NHS TRUST	RAL	Q36	372.4	390.4	18.0	4.6
SOUTH LONDON AND MAUDSLEY NHS FOUNDATION TRUST	RV5	Q36	185.8	187.7	1.9	1.0
ST GEORGE'S HEALTHCARE NHS TRUST	RJ7	Q36	387.0	384.1	(2.9)	(0.8)
ST MARY'S NHS TRUST	RJ5	Q36	282.7	291.3	8.6	3.0
SW LONDON AND ST GEORGE'S MENTAL HLTH NHS TRUST	RQY	Q36	165.9	168.6	2.7	1.6
TAVISTOCK AND PORTMAN NHS FOUNDATION TRUST	RNK	Q36	13.5	13.5	0.0	0.1
THE HILLINGDON HOSPITAL NHS TRUST	RAS	Q36	149.1	151.4	2.3	1.5
THE LEWISHAM HOSPITAL NHS TRUST	RJ2	Q36	170.4	172.5	2.0	1.2
THE ROYAL NAT ORTHOPAEDIC HOSP NHS TRUST	RAN	Q36	75.9	75.6	(0.3)	(0.4)
WEST LONDON MENTAL HEALTH NHS TRUST	RKL	Q36	225.1	227.4	2.3	1.0
WEST MIDDLESEX UNIVERSITY NHS TRUST	RFW	Q36	122.1	118.9	(3.3)	(2.8)
WHIPPS CROSS UNIVERSITY HOSP NHS TRUST	RGC	Q36	197.2	186.8	(10.5)	(5.6)
WHITTINGTON HOSPITAL NHS TRUST	RKE	Q36	140.4	142.4	2.0	1.4
ASHFORD AND ST PETER'S HOSPITALS NHS TRUST	RTK	Q37	178.5	179.5	1.1	0.6
BRIGHTON AND SUSSEX UNIV HOSPS NHS TRUST	RXH	Q37	331.6	326.3	(5.3)	(1.6)
DARTFORD AND GRAVESHAM NHS TRUST	RN7	Q37	112.1	112.4	0.3	0.2
EAST KENT HOSPITALS NHS TRUST	RVV	Q37	368.4	363.6	(4.7)	(1.3)
EAST SUSSEX HOSPITALS NHS TRUST	RXC	Q37	233.9	235.4	1.5	0.6
KENT AND MEDWAY NHS & SC PARTNERSHIP NHS TRUST	RXY	Q37	183.8	183.9	0.1	0.1
MAIDSTONE AND TUNBRIDGE WELLS NHS TRUST	RWF	Q37	248.2	243.2	(4.9)	(2.0)
MEDWAY NHS TRUST	RPA	Q37	164.9	165.0	0.1	0.0
ROYAL SURREY COUNTY HOSPITAL NHS TRUST	RA2	Q37	151.8	151.8	0.0	0.0
SOUTH DOWNS HEALTH NHS TRUST	RDR	Q37	70.0	70.7	0.8	1.1
SOUTH EAST COAST AMBULANCE SERVICE NHS TRUST	RYD	Q37	124.6	127.6	3.1	2.4
SURREY AND BORDERS PARTNERSHIP NHS TRUST	RXX	Q37	167.0	167.0	0.0	0.0
SURREY AND SUSSEX HEALTHCARE NHS TRUST	RTP	Q37	175.5	163.3	(12.2)	(7.4)
SUSSEX PARTNERSHIP NHS TRUST	RX2	Q37	197.9	201.3	3.3	1.7

			Net expenditure 2006–07 £ms	*Turnover 2006–07 £ms*	*Surplus/ (deficit) 2006–07 £ms*	*% of Surplus/ (deficit) as partof the Turnover 2006–07 %*
THE ROYAL WEST SUSSEX NHS TRUST	RPR	Q37	112.0	114.0	1.9	1.7
WORTHING AND SOUTHLANDS HOSPITALS NHS TRUST	RPL	Q37	149.6	143.4	(6.2)	(4.3)
BASINGSTOKE AND NORTH HAMPSHIRE HOSPITALS NHS FOUNDATION TRUST	RN5	Q38	81.9	82.1	0.3	0.3
BERKSHIRE HEALTHCARE NHS TRUST	RWX	Q38	100.0	102.2	2.2	2.2
BUCKINGHAMSHIRE HOSPITALS NHS TRUST	RXQ	Q38	252.4	252.5	0.0	0.0
HAMPSHIRE PARTNERSHIP NHS TRUST	RW1	Q38	176.0	177.3	1.3	0.8
HEATHERWOOD AND WEXHAM PARK HOSPS NHS TRUST	RD7	Q38	181.3	183.9	2.6	1.4
MILTON KEYNES GENERAL HOSPITAL NHS TRUST	RD8	Q38	117.7	119.4	1.7	1.4
NUFFIELD ORTHOPAEDIC NHS TRUST	RBF	Q38	79.1	81.1	2.0	2.5
OXFORD LEARNING DISABILITY NHS TRUST	RHX	Q38	35.3	35.7	0.4	1.3
OXFORD RADCLIFFE HOSPITAL NHS TRUST	RTH	Q38	493.2	484.6	(8.6)	(1.8)
OXFORDSHIRE AND BUCKINGHAMSHIRE MH PARTNERSHIP NHS TRUST	RNU	Q38	142.5	142.6	0.2	0.1
PORTSMOUTH HOSPITALS NHS TRUST	RHU	Q38	371.6	372.4	0.9	0.2
ROYAL BERKSHIRE HOSPITAL NHS FOUNDATION TRUST	RHW	Q38	35.6	36.5	0.9	2.3
SOUTH CENTRAL AMBULANCE SERVICE NHS TRUST	RYE	Q38	102.2	102.5	0.3	0.2
SOUTHAMPTON UNIVERSITY HOSPS NHS TRUST	RHM	Q38	386.4	388.5	2.2	0.6
WINCHESTER AND EASTLEIGH HLTHCRE NHS TRUST	RN1	Q38	126.4	126.8	0.4	0.3
AVON AND WILTSHIRE MHP NHS TRUST	RVN	Q39	180.0	183.2	3.2	1.7
CORNWALL PARTNERSHIP NHS TRUST	RJ8	Q39	87.5	88.1	0.6	0.6
DEVON PARTNERSHIP NHS TRUST	RWV	Q39	105.4	105.5	0.1	0.1
DORSET HEALTH CARE NHS TRUST	RDY	Q39	73.3	75.1	1.8	2.4
GLOUCESTERSHIRE PARTNERSHIP NHS TRUST	RTQ	Q39	74.1	74.6	0.5	0.7
GREAT WESTERN AMBULANCE SERVICE NHS TRUST	RX5	Q39	63.4	61.9	(1.4)	(2.3)
NORTH BRISTOL NHS TRUST	RVJ	Q39	381.6	381.7	0.1	0.0
NORTHERN DEVON HEALTHCARE NHS TRUST	RBZ	Q39	96.5	89.5	(6.9)	(7.7)
PLYMOUTH HOSPITALS NHS TRUST	RK9	Q39	313.5	315.9	2.3	0.7
POOLE HOSPITALS NHS TRUST	RD3	Q39	148.3	148.3	0.0	0.0
ROYAL CORNWALL HOSPITALS NHS TRUST	REF	Q39	270.8	234.4	(36.5)	(15.6)
ROYAL UNITED HOSPITAL BATH NHS TRUST	RD1	Q39	177.5	177.6	0.1	0.1
SALISBURY NHS FOUNDATION TRUST	RNZ	Q39	23.3	23.3	0.0	0.0
SOMERSET PARTNERSHIP NHS AND SOC CARE NHS TRUST	RH5	Q39	53.3	53.3	0.0	0.0
SOUTH DEVON HEALTHCARE NHS FOUNDATION TRUST	RA9	Q39	153.2	153.3	0.1	0.1
SOUTH WEST AMBULANCE SERVICE NHS TRUST	RYF	Q39	103.6	104.6	1.0	1.0
SWINDON AND MARLBOROUGH NHS TRUST	RN3	Q39	159.9	160.7	0.8	0.5
TAUNTON AND SOMERSET NHS TRUST	RBA	Q39	165.5	165.6	0.1	0.0
UNITED BRISTOL HEALTHCARE NHS TRUST	RA7	Q39	371.4	372.5	1.1	0.3
WEST DORSET GENERAL HOSPITALS NHS TRUST	RBD	Q39	116.2	116.2	0.0	0.0
WESTON AREA HEALTH NHS TRUST	RA3	Q39	77.0	70.3	(6.7)	(9.5)
YEOVIL DISTRICT HOSPITAL NHS FOUNDATION TRUST	RA4	Q39	13.6	13.6	0.0	0.0
			35,910	**35,833**	**(77.4)**	**(0.2)**

Expenditure and expenditure per head by NHS Trusts does not include the full trust sector (FTs excluded)
Population figures are not available at an individual trust level
Source: Department of Health

PCT SPEND VS REVENUE RESOURCE LIMIT AND SPEND PER HEAD OF POPULATION (ORDERED ALPHABETICALLY)

				Net expenditure 2006–07 £ms	*Revenue Resource Limit (RRL) 2006–07 £ms*	*Surplus/ (deficit) 2006–07 £ms*	*% of Surplus/ (deficit) as part of the RRL 2006–07 %*	*Population*	*Net expenditure per head 2006–07 £s*
1	ASHTON, LEIGH AND WIGAN PCT	5HG	Q31	416	418.2	2.2	0.5	302,074	1,377
2	BARKING AND DAGENHAM PCT	5C2	Q36	226	231.1	5.1	2.2	167,700	1,347
3	BARNET PCT	5A9	Q36	415	414.6	0.0	0.0	332,126	1,248
4	BARNSLEY PCT	5JE	Q32	326	327.6	1.3	0.4	229,326	1,423
5	BASSETLAW PCT	5ET	Q33	134	135.3	1.3	1.0	106,885	1,254
6	BATH AND NORTH EAST SOMERSET PCT	5FL	Q39	209	210.1	1.2	0.6	181,661	1,150
7	BEDFORDSHIRE PCT	5P2	Q35	433	415.8	(17.6)	(4.2)	404,677	1,071
8	BERKSHIRE EAST PCT	5QG	Q38	422	419.6	(2.2)	(0.5)	375,924	1,122
9	BERKSHIRE WEST PCT	5QF	Q38	484	482.7	(1.5)	(0.3)	449,911	1,076
10	BEXLEY CARE PCT	TAK	Q36	258	249.5	(8.5)	(3.4)	209,749	1,230
11	BIRMINGHAM EAST AND NORTH PCT	5PG	Q34	554	552.6	(0.9)	(0.2)	400,850	1,381
12	BLACKBURN WITH DARWEN PCT	5CC	Q31	215	217.4	2.9	1.3	149,858	1,432
13	BLACKPOOL PCT	5HP	Q31	248	250.0	2.0	0.8	141,641	1,751
14	BOLTON PCT	5HQ	Q31	350	351.2	0.8	0.2	266,067	1,317
15	BOURNEMOUTH AND POOLE PCT	5QN	Q39	416	418.7	2.9	0.7	323,342	1,286
16	BRADFORD AND AIREDALE PCT	5NY	Q32	685	687.9	3.2	0.5	490,499	1,396
17	BRENT TEACHING PCT	5K5	Q36	428	402.5	(25.1)	(6.2)	271,401	1,576
18	BRIGHTON AND HOVE CITY PCT	5LQ	Q37	356	356.9	0.8	0.2	261,849	1,360
19	BRISTOL PCT	5QJ	Q39	551	557.4	6.3	1.1	407,108	1,354
20	BROMLEY PCT	5A7	Q36	369	369.4	0.3	0.1	307,030	1,202
21	BUCKINGHAMSHIRE PCT	5QD	Q38	547	526.8	(20.1)	(3.8)	490,149	1,116
22	BURY PCT	5JX	Q31	231	231.6	0.2	0.1	181,446	1,275
23	CALDERDALE PCT	5J6	Q32	254	254.2	0.5	0.2	194,387	1,305
24	CAMBRIDGESHIRE PCT	5PP	Q35	685	633.0	(52.2)	(8.3)	584,728	1,172
25	CAMDEN PCT	5K7	Q36	371	371.4	0.6	0.2	227,563	1,629
26	CENTRAL AND EASTERN CHESHIRE PCT	5NP	Q31	536	536.8	0.6	0.1	443,603	1,209
27	CENTRAL LANCASHIRE PCT	5NG	Q31	591	594.4	3.1	0.5	440,677	1,342
28	CITY AND HACKNEY TEACHING PCT	5C3	Q36	364	369.1	5.0	1.3	227,904	1,598
29	CORNWALL AND ISLES OF SCILLY PCT	5QP	Q39	648	648.4	0.1	0.0	526,105	1,232
30	COUNTY DURHAM PCT	5ND	Q30	721	721.1	0.2	0.0	498,018	1,447
31	COVENTRY TEACHING PCT	5MD	Q34	513	505.9	(6.8)	(1.3)	320,103	1,602
32	CROYDON PCT	5K9	Q36	415	415.2	0.0	0.0	335,901	1,236
33	CUMBRIA PCT	5NE	Q31	660	622.9	(36.7)	(5.9)	495,122	1,332
34	DARLINGTON PCT	5J9	Q30	139	138.6	0.1	0.0	97,548	1,421
35	DERBY CITY PCT	5N7	Q33	344	348.9	4.7	1.3	271,230	1,269
36	DERBYSHIRE COUNTY PCT	5N6	Q33	879	883.9	4.9	0.6	687,639	1,278
37	DEVON PCT	5QQ	Q39	918	917.9	0.1	0.0	720,318	1,274
38	DONCASTER PCT	5N5	Q32	417	418.7	1.7	0.4	292,761	1,424
39	DORSET PCT	5QM	Q39	480	485.3	5.8	1.2	386,055	1,242
40	DUDLEY PCT	5PE	Q34	395	398.6	3.6	0.9	301,660	1,310
41	EALING PCT	5HX	Q36	440	440.5	0.6	0.1	317,289	1,386
42	EAST AND NORTH HERTFORDSHIRE PCT	5P3	Q35	601	577.4	(23.6)	(4.1)	544,040	1,105
43	EAST LANCASHIRE PCT	5NH	Q31	517	521.0	3.8	0.7	371,215	1,393
44	EAST RIDING OF YORKSHIRE PCT	5NW	Q32	350	347.7	(2.0)	(0.6)	302,105	1,158

				Net expenditure 2006–07 £ms	*Revenue Resource Limit (RRL) 2006–07 £ms*	*Surplus/ (deficit) 2006–07 £ms*	*% of Surplus/ (deficit) as part of the RRL 2006–07 %*	*Population*	*Net expenditure per head 2006–07 £s*
45	EAST SUSSEX DOWNS AND WEALD PCT	5P7	Q37	432	413.9	(18.1)	(4.4)	325,664	1,327
46	EASTERN AND COASTAL KENT PCT	5QA	Q37	902	908.6	6.6	0.7	716,236	1,259
47	ENFIELD PCT	5C1	Q36	356	342.5	(13.0)	(3.8)	266,832	1,333
48	GATESHEAD PCT	5KF	Q30	295	295.6	0.5	0.2	192,822	1,531
49	GLOUCESTERSHIRE PCT	5QH	Q39	683	684.2	1.4	0.2	576,628	1,184
50	GREAT YARMOUTH AND WAVENEY PCT	5PR	Q35	294	292.4	(1.5)	(0.5)	220,301	1,334
51	GREENWICH TEACHING PCT	5A8	Q36	340	342.5	2.4	0.7	237,353	1,433
52	HALTON AND ST HELENS PCT	5NM	Q31	447	447.6	0.3	0.1	299,552	1,493
53	HAMMERSMITH AND FULHAM PCT	5H1	Q36	265	271.9	7.4	2.7	175,179	1,510
54	HAMPSHIRE PCT	5QC	Q38	1,388	1,398.0	9.9	0.7	1,258,847	1,103
55	HARINGEY TEACHING PCT	5C9	Q36	344	344.7	0.8	0.2	235,198	1,462
56	HARROW PCT	5K6	Q36	244	244.6	0.4	0.2	197,506	1,236
57	HARTLEPOOL PCT	5D9	Q30	132	131.8	0.1	0.1	90,121	1,462
58	HASTINGS AND ROTHER PCT	5P8	Q37	250	252.5	2.2	0.9	170,957	1,464
59	HAVERING PCT	5A4	Q36	320	313.8	(6.3)	(2.0)	237,992	1,345
60	HEART OF BIRMINGHAM TEACHING PCT	5MX	Q34	436	440.9	5.3	1.2	285,007	1,528
61	HEREFORDSHIRE PCT	5CN	Q34	218	219.6	1.9	0.8	176,836	1,231
62	HEYWOOD, MIDDLETON AND ROCHDALE PCT	5NQ	Q31	286	288.5	2.3	0.8	205,437	1,393
63	HILLINGDON PCT	5AT	Q36	303	251.2	(52.1)	(20.8)	243,666	1,245
64	HOUNSLOW PCT	5HY	Q36	300	286.7	(12.9)	(4.5)	218,305	1,372
65	HULL PCT	5NX	Q32	380	382.9	3.3	0.9	267,157	1,421
66	ISLE OF WIGHT NHS PCT	5QT	Q38	188	189.2	1.4	0.7	140,839	1,333
67	ISLINGTON PCT	5K8	Q36	341	340.9	0.1	0.0	184,704	1,845
68	KENSINGTON AND CHELSEA PCT	5LA	Q36	276	281.2	5.0	1.8	205,709	1,343
69	KINGSTON PCT	5A5	Q36	204	183.0	(21.1)	(11.5)	169,414	1,204
70	KIRKLEES PCT	5N2	Q32	486	487.0	0.9	0.2	385,447	1,261
71	KNOWSLEY PCT	5J4	Q31	244	246.2	2.4	1.0	148,311	1,643
72	LAMBETH PCT	5LD	Q36	479	480.4	1.2	0.3	279,036	1,717
73	LEEDS PCT	5N1	Q32	969	969.3	0.4	0.0	725,057	1,336
74	LEICESTER CITY PCT	5PC	Q33	407	406.9	0.1	0.0	300,035	1,356
75	LEICESTERSHIRE COUNTY AND RUTLAND PCT	5PA	Q33	719	701.4	(17.8)	(2.5)	636,439	1,130
76	LEWISHAM PCT	5LF	Q36	402	399.0	(3.1)	(0.8)	246,906	1,628
77	LINCOLNSHIRE PCT	5N9	Q33	836	839.3	3.7	0.4	701,402	1,191
78	LIVERPOOL PCT	5NL	Q31	768	772.0	3.8	0.5	449,830	1,708
79	LUTON PCT	5GC	Q35	219	211.1	(8.4)	(4.0)	182,087	1,205
80	MANCHESTER PCT	5NT	Q31	781	781.6	0.2	0.0	470,532	1,661
81	MEDWAY PCT	5L3	Q37	308	309.9	1.6	0.5	270,146	1,141
82	MID ESSEX PCT	5PX	Q35	386	368.2	(17.7)	(4.8)	350,175	1,102
83	MIDDLESBROUGH PCT	5KM	Q30	249	252.5	3.4	1.3	141,614	1,759
84	MILTON KEYNES PCT	5CQ	Q38	258	251.4	(6.7)	(2.7)	228,793	1,128
85	NEWCASTLE PCT	5D7	Q30	400	401.2	0.9	0.2	258,859	1,547
86	NEWHAM PCT	5C5	Q36	415	415.3	0.2	0.1	264,004	1,572
87	NORFOLK PCT	5PQ	Q35	882	835.8	(46.7)	(5.6)	714,177	1,236
88	NORTH EAST ESSEX PCT	5PW	Q35	381	381.6	0.9	0.2	305,758	1,245
89	NORTH EAST LINCOLNSHIRE PCT	5AN	Q32	206	205.9	0.0	0.0	161,937	1,272
90	NORTH LANCASHIRE PCT	5NF	Q31	432	433.0	1.0	0.2	322,900	1,338
91	NORTH LINCOLNSHIRE PCT	5EF	Q32	201	195.1	(5.6)	(2.9)	155,720	1,289
92	NORTH SOMERSET PCT	5M8	Q39	239	230.2	(8.8)	(3.8)	193,569	1,235
93	NORTH STAFFORDSHIRE PCT	5PH	Q34	257	253.8	(3.6)	(1.4)	203,408	1,266
94	NORTH TEES PCT	5E1	Q30	234	236.3	2.2	0.9	187,936	1,246
95	NORTH TYNESIDE PCT	5D8	Q30	290	290.0	0.4	0.1	198,565	1,458
96	NORTH YORKSHIRE AND YORK PCT	5NV	Q32	914	881.7	(32.1)	(3.6)	761,664	1,200
97	NORTHAMPTONSHIRE PCT	5PD	Q33	748	740.0	(7.9)	(1.1)	639,626	1,169
98	NORTHUMBERLAND CARE PCT	TAC	Q30	438	433.4	(4.7)	(1.1)	309,408	1,416
99	NOTTINGHAM CITY PCT	5EM	Q33	405	410.1	4.9	1.2	290,787	1,393
100	NOTTINGHAMSHIRE COUNTY PCT	5N8	Q33	773	781.7	8.8	1.1	629,408	1,228
101	OLDHAM PCT	5J5	Q31	317	318.5	1.4	0.5	220,123	1,441
102	OXFORDSHIRE PCT	5QE	Q38	696	701.7	5.4	0.8	616,329	1,130
103	PETERBOROUGH PCT	5PN	Q35	209	212.2	2.9	1.4	150,398	1,392
104	PLYMOUTH TEACHING PCT	5F1	Q39	341	343.1	1.8	0.5	248,320	1,374
105	PORTSMOUTH CITY TEACHING PCT	5FE	Q38	262	267.4	5.8	2.2	183,106	1,429
106	REDBRIDGE PCT	5NA	Q36	279	288.7	10.0	3.4	228,119	1,222
107	REDCAR AND CLEVELAND PCT	5QR	Q30	170	171.1	0.9	0.5	129,509	1,314
108	RICHMOND AND TWICKENHAM PCT	5M6	Q36	216	216.4	0.0	0.0	188,266	1,149
109	ROTHERHAM PCT	5H8	Q32	342	344.6	2.6	0.8	243,394	1,405
110	SALFORD PCT	5F5	Q31	365	368.3	2.9	0.8	218,576	1,672
111	SANDWELL PCT	5PF	Q34	429	426.7	(2.3)	(0.5)	297,351	1,443
112	SEFTON PCT	5NJ	Q31	408	408.3	0.0	0.0	273,172	1,494
113	SHEFFIELD PCT	5N4	Q32	737	737.7	1.2	0.2	518,063	1,422
114	SHROPSHIRE COUNTY PCT	5M2	Q34	351	351.5	0.2	0.1	285,709	1,230
115	SOLIHULL CARE PCT	TAM	Q34	239	239.7	1.0	0.4	199,994	1,193
116	SOMERSET PCT	5QL	Q39	628	636.2	7.9	1.2	514,358	1,221
117	SOUTH BIRMINGHAM PCT	5M1	Q34	507	511.5	4.7	0.9	341,499	1,484
118	SOUTH EAST ESSEX PCT	5P1	Q35	413	414.4	1.4	0.3	329,889	1,252
119	SOUTH GLOUCESTERSHIRE PCT	5A3	Q39	276	276.5	0.0	0.0	238,853	1,157
120	SOUTH STAFFORDSHIRE PCT	5PK	Q34	680	681.3	0.8	0.1	578,843	1,176
121	SOUTH TYNESIDE PCT	5KG	Q30	228	228.1	0.4	0.2	149,427	1,524
122	SOUTH WEST ESSEX PCT	5PY	Q35	467	469.5	2.2	0.5	391,611	1,193
123	SOUTHAMPTON CITY PCT	5L1	Q38	303	311.2	7.7	2.5	237,818	1,276
124	SOUTHWARK PCT	5LE	Q36	396	396.9	1.1	0.3	237,702	1,665
125	STOCKPORT PCT	5F7	Q31	366	366.2	0.2	0.1	280,409	1,305
126	STOKE ON TRENT PCT	5PJ	Q34	386	386.2	0.3	0.1	252,867	1,526
127	SUFFOLK PCT	5PT	Q35	673	642.1	(30.8)	(4.8)	588,113	1,144
128	SUNDERLAND TEACHING PCT	5KL	Q30	412	412.7	0.3	0.1	275,582	1,496
129	SURREY PCT	5P5	Q37	1,297	1,280.8	(16.3)	(1.3)	1,056,705	1,228
130	SUTTON AND MERTON PCT	5M7	Q36	454	443.7	(10.1)	(2.3)	366,747	1,237
131	SWINDON PCT	5K3	Q39	225	225.9	1.4	0.6	188,275	1,193
132	TAMESIDE AND GLOSSOP PCT	5LH	Q31	309	311.5	2.2	0.7	223,984	1,381
133	TELFORD AND WREKIN PCT	5MK	Q34	191	193.2	1.8	0.9	162,390	1,179
134	TORBAY CARE PCT	TAL	Q39	189	189.9	0.6	0.3	140,394	1,349
135	TOWER HAMLETS PCT	5C4	Q36	345	352.0	6.6	1.9	212,396	1,626
136	TRAFFORD PCT	5NR	Q31	275	275.3	0.0	0.0	212,653	1,294
137	WAKEFIELD DISTRICT PCT	5N3	Q32	454	454.4	0.1	0.0	333,104	1,364
138	WALSALL TEACHING PCT	5M3	Q34	352	359.1	6.9	1.9	245,329	1,436
139	WALTHAM FOREST PCT	5NC	Q36	312	307.0	(5.0)	(1.6)	226,757	1,376
140	WANDSWORTH PCT	5LG	Q36	386	398.9	13.4	3.3	271,773	1,419
141	WARRINGTON PCT	5J2	Q31	243	240.5	(2.4)	(1.0)	192,955	1,259
142	WARWICKSHIRE PCT	5PM	Q34	638	630.4	(7.9)	(1.2)	521,925	1,223
143	WEST ESSEX PCT	5PV	Q35	364	365.3	1.5	0.4	258,218	1,409
144	WEST HERTFORDSHIRE PCT	5P4	Q35	611	584.1	(26.6)	(4.6)	538,238	1,135
145	WEST KENT PCT	5P9	Q37	746	730.6	(15.9)	(2.2)	651,241	1,146
146	WEST SUSSEX PCT	5P6	Q37	979	966.0	(12.9)	(1.3)	769,610	1,272

				Net expenditure 2006–07 £ms	*Revenue Resource Limit (RRL) 2006–07 £ms*	*Surplus/ (deficit) 2006–07 £ms*	*% of Surplus/ (deficit) as part of the RRL 2006–07 %*	*Population*	*Net expenditure per head 2006–07 £s*
147	WESTERN CHESHIRE PCT	5NN	Q31	335	338.7	4.0	1.2	243,245	1,376
148	WESTMINSTER PCT	5LC	Q36	355	357.9	3.3	0.9	246,597	1,438
149	WILTSHIRE PCT	5QK	Q39	507	486.8	(20.2)	(4.2)	448,484	1,130
150	WIRRAL PCT	5NK	Q31	467	467.3	0.3	0.1	313,745	1,488
151	WOLVERHAMPTON CITY PCT	5MV	Q34	334	340.5	6.5	1.9	239,048	1,397
152	WORCESTERSHIRE PCT	5PL	Q34	645	644.8	0.2	0.0	545,973	1,181
				65,971	**65,602**	**(369.7)**	**(0.6)**	**50,476,231**	**1,307**

Note: Population by PCT (2004 GP lists constrained to 2003 based ONS subnational population projections for 2006–07, as used for 2006–07 PCT revenue allocations)
Source: Department of Health

PCT SPEND VS REVENUE RESOURCE LIMIT AND SPEND PER HEAD OF POPULATION (ORDERED BY NET EXPENDITURE 2006–07)

				Net expenditure 2006–07 £ms	*Revenue Resource Limit (RRL) 2006–07 £ms*	*Surplus/ (deficit) 2006–07 £ms*	*% of Surplus/ (deficit) as part of the RRL 2006–07 %*	*Population*	*Net expenditure per head 2006–07 £s*
1	HAMPSHIRE PCT	5QC	Q38	1,388	1,398.0	9.9	0.7	1,258,847	1,103
2	SURREY PCT	5P5	Q37	1,297	1,280.8	(16.3)	(1.3)	1,056,705	1,228
3	WEST SUSSEX PCT	5P6	Q37	979	966.0	(12.9)	(1.3)	769,610	1,272
4	LEEDS PCT	5N1	Q32	969	969.3	0.4	0.0	725,057	1,336
5	DEVON PCT	5QQ	Q39	918	917.9	0.1	0.0	720,318	1,274
6	NORTH YORKSHIRE AND YORK PCT	5NV	Q32	914	881.7	(32.1)	(3.6)	761,664	1,200
7	EASTERN AND COASTAL KENT PCT	5QA	Q37	902	908.6	6.6	0.7	716,236	1,259
8	NORFOLK PCT	5PQ	Q35	882	835.8	(46.7)	(5.6)	714,177	1,236
9	DERBYSHIRE COUNTY PCT	5N6	Q33	879	883.9	4.9	0.6	687,639	1,278
10	LINCOLNSHIRE PCT	5N9	Q33	836	839.3	3.7	0.4	701,402	1,191
11	MANCHESTER PCT	5NT	Q31	781	781.6	0.2	0.0	470,532	1,661
12	NOTTINGHAMSHIRE COUNTY PCT	5N8	Q33	773	781.7	8.8	1.1	629,408	1,228
13	LIVERPOOL PCT	5NL	Q31	768	772.0	3.8	0.5	449,830	1,708
14	NORTHAMPTONSHIRE PCT	5PD	Q33	748	740.0	(7.9)	(1.1)	639,626	1,169
15	WEST KENT PCT	5P9	Q37	746	730.6	(15.9)	(2.2)	651,241	1,146
16	SHEFFIELD PCT	5N4	Q32	737	737.7	1.2	0.2	518,063	1,422
17	COUNTY DURHAM PCT	5ND	Q30	721	721.1	0.2	0.0	498,018	1,447
18	LEICESTERSHIRE COUNTY AND RUTLAND PCT	5PA	Q33	719	701.4	(17.8)	(2.5)	636,439	1,130
19	OXFORDSHIRE PCT	5QE	Q38	696	701.7	5.4	0.8	616,329	1,130
20	CAMBRIDGESHIRE PCT	5PP	Q35	685	633.0	(52.2)	(8.3)	584,728	1,172
21	BRADFORD AND AIREDALE PCT	5NY	Q32	685	687.9	3.2	0.5	490,499	1,396
22	GLOUCESTERSHIRE PCT	5QH	Q39	683	684.2	1.4	0.2	576,628	1,184
23	SOUTH STAFFORDSHIRE PCT	5PK	Q34	680	681.3	0.8	0.1	578,843	1,176
24	SUFFOLK PCT	5PT	Q35	673	642.1	(30.8)	(4.8)	588,113	1,144
25	CUMBRIA PCT	5NE	Q31	660	622.9	(36.7)	(5.9)	495,122	1,332
26	CORNWALL AND ISLES OF SCILLY PCT	5QP	Q39	648	648.4	0.1	0.0	526,105	1,232
27	WORCESTERSHIRE PCT	5PL	Q34	645	644.8	0.2	0.0	545,973	1,181
28	WARWICKSHIRE PCT	5PM	Q34	638	630.4	(7.9)	(1.2)	521,925	1,223
29	SOMERSET PCT	5QL	Q39	628	636.2	7.9	1.2	514,358	1,221
30	WEST HERTFORDSHIRE PCT	5P4	Q35	611	584.1	(26.6)	(4.6)	538,238	1,135
31	EAST AND NORTH HERTFORDSHIRE PCT	5P3	Q35	601	577.4	(23.6)	(4.1)	544,040	1,105
32	CENTRAL LANCASHIRE PCT	5NG	Q31	591	594.4	3.1	0.5	440,677	1,342
33	BIRMINGHAM EAST AND NORTH PCT	5PG	Q34	554	552.6	(0.9)	(0.2)	400,850	1,381
34	BRISTOL PCT	5QJ	Q39	551	557.4	6.3	1.1	407,108	1,354
35	BUCKINGHAMSHIRE PCT	5QD	Q38	547	526.8	(20.1)	(3.8)	490,149	1,116
36	CENTRAL AND EASTERN CHESHIRE PCT	5NP	Q31	536	536.8	0.6	0.1	443,603	1,209
37	EAST LANCASHIRE PCT	5NH	Q31	517	521.0	3.8	0.7	371,215	1,393
38	COVENTRY TEACHING PCT	5MD	Q34	513	505.9	(6.8)	(1.3)	320,103	1,602
39	WILTSHIRE PCT	5QK	Q39	507	486.8	(20.2)	(4.2)	448,484	1,130
40	SOUTH BIRMINGHAM PCT	5M1	Q34	507	511.5	4.7	0.9	341,499	1,484
41	KIRKLEES PCT	5N2	Q32	486	487.0	0.9	0.2	385,447	1,261
42	BERKSHIRE WEST PCT	5QF	Q38	484	482.7	(1.5)	(0.3)	449,911	1,076
43	DORSET PCT	5QM	Q39	480	485.3	5.8	1.2	386,055	1,242
44	LAMBETH PCT	5LD	Q36	479	480.4	1.2	0.3	279,036	1,717
45	SOUTH WEST ESSEX PCT	5PY	Q35	467	469.5	2.2	0.5	391,611	1,193
46	WIRRAL PCT	5NK	Q31	467	467.3	0.3	0.1	313,745	1,488
47	WAKEFIELD DISTRICT PCT	5N3	Q32	454	454.4	0.1	0.0	333,104	1,364
48	SUTTON AND MERTON PCT	5M7	Q36	454	443.7	(10.1)	(2.3)	366,747	1,237
49	HALTON AND ST HELENS PCT	5NM	Q31	447	447.6	0.3	0.1	299,552	1,493
50	EALING PCT	5HX	Q36	440	440.5	0.6	0.1	317,289	1,386
51	NORTHUMBERLAND CARE PCT	TAC	Q30	438	433.4	(4.7)	(1.1)	309,408	1,416
52	HEART OF BIRMINGHAM TEACHING PCT	5MX	Q34	436	440.9	5.3	1.2	285,007	1,528
53	BEDFORDSHIRE PCT	5P2	Q35	433	415.8	(17.6)	(4.2)	404,677	1,071
54	EAST SUSSEX DOWNS AND WEALD PCT	5P7	Q37	432	413.9	(18.1)	(4.4)	325,664	1,327
55	NORTH LANCASHIRE PCT	5NF	Q31	432	433.0	1.0	0.2	322,900	1,338
56	SANDWELL PCT	5PF	Q34	429	426.7	(2.3)	(0.5)	297,351	1,443
57	BRENT TEACHING PCT	5K5	Q36	428	402.5	(25.1)	(6.2)	271,401	1,576
58	BERKSHIRE EAST PCT	5QG	Q38	422	419.6	(2.2)	(0.5)	375,924	1,122
59	DONCASTER PCT	5N5	Q32	417	418.7	1.7	0.4	292,761	1,424
60	ASHTON, LEIGH AND WIGAN PCT	5HG	Q31	416	418.2	2.2	0.5	302,074	1,377
61	BOURNEMOUTH AND POOLE PCT	5QN	Q39	416	418.7	2.9	0.7	323,342	1,286
62	CROYDON PCT	5K9	Q36	415	415.2	0.0	0.0	335,901	1,236
63	NEWHAM PCT	5C5	Q36	415	415.3	0.2	0.1	264,004	1,572
64	BARNET PCT	5A9	Q36	415	414.6	0.0	0.0	332,126	1,248
65	SOUTH EAST ESSEX PCT	5P1	Q35	413	414.4	1.4	0.3	329,889	1,252
66	SUNDERLAND TEACHING PCT	5KL	Q30	412	412.7	0.3	0.1	275,582	1,496
67	SEFTON PCT	5NJ	Q31	408	408.3	0.0	0.0	273,172	1,494
68	LEICESTER CITY PCT	5PC	Q33	407	406.9	0.1	0.0	300,035	1,356
69	NOTTINGHAM CITY PCT	5EM	Q33	405	410.1	4.9	1.2	290,787	1,393
70	LEWISHAM PCT	5LF	Q36	402	399.0	(3.1)	(0.8)	246,906	1,628
71	NEWCASTLE PCT	5D7	Q30	400	401.2	0.9	0.2	258,859	1,547
72	SOUTHWARK PCT	5LE	Q36	396	396.9	1.1	0.3	237,702	1,665
73	DUDLEY PCT	5PE	Q34	395	398.6	3.6	0.9	301,660	1,310
74	STOKE ON TRENT PCT	5PJ	Q34	386	386.2	0.3	0.1	252,867	1,526
75	MID ESSEX PCT	5PX	Q35	386	368.2	(17.7)	(4.8)	350,175	1,102
76	WANDSWORTH PCT	5LG	Q36	386	398.9	13.4	3.3	271,773	1,419
77	NORTH EAST ESSEX PCT	5PW	Q35	381	381.6	0.9	0.2	305,758	1,245

				Net expenditure 2006–07 £ms	*Revenue Resource Limit (RRL) 2006–07 £ms*	*Surplus/ (deficit) 2006–07 £ms*	*% of Surplus/ (deficit) as part of the RRL 2006–07 %*	*Population*	*Net expenditure per head 2006–07 £s*
78	HULL PCT	5NX	Q32	380	382.9	3.3	0.9	267,157	1,421
79	CAMDEN PCT	5K7	Q36	371	371.4	0.6	0.2	227,563	1,629
80	BROMLEY PCT	5A7	Q36	369	369.4	0.3	0.1	307,030	1,202
81	STOCKPORT PCT	5F7	Q31	366	366.2	0.2	0.1	280,409	1,305
82	SALFORD PCT	5F5	Q31	365	368.3	2.9	0.8	218,576	1,672
83	CITY AND HACKNEY TEACHING PCT	5C3	Q36	364	369.1	5.0	1.3	227,904	1,598
84	WEST ESSEX PCT	5PV	Q35	364	365.3	1.5	0.4	258,218	1,409
85	BRIGHTON AND HOVE CITY PCT	5LQ	Q37	356	356.9	0.8	0.2	261,849	1,360
86	ENFIELD PCT	5C1	Q36	356	342.5	(13.0)	(3.8)	266,832	1,333
87	WESTMINSTER PCT	5LC	Q36	355	357.9	3.3	0.9	246,597	1,438
88	WALSALL TEACHING PCT	5M3	Q34	352	359.1	6.9	1.9	245,329	1,436
89	SHROPSHIRE COUNTY PCT	5M2	Q34	351	351.5	0.2	0.1	285,709	1,230
90	BOLTON PCT	5HQ	Q31	350	351.2	0.8	0.2	266,067	1,317
91	EAST RIDING OF YORKSHIRE PCT	5NW	Q32	350	347.7	(2.0)	(0.6)	302,105	1,158
92	TOWER HAMLETS PCT	5C4	Q36	345	352.0	6.6	1.9	212,396	1,626
93	DERBY CITY PCT	5N7	Q33	344	348.9	4.7	1.3	271,230	1,269
94	HARINGEY TEACHING PCT	5C9	Q36	344	344.7	0.8	0.2	235,198	1,462
95	ROTHERHAM PCT	5H8	Q32	342	344.6	2.6	0.8	243,394	1,405
96	PLYMOUTH TEACHING PCT	5F1	Q39	341	343.1	1.8	0.5	248,320	1,374
97	ISLINGTON PCT	5K8	Q36	341	340.9	0.1	0.0	184,704	1,845
98	GREENWICH TEACHING PCT	5A8	Q36	340	342.5	2.4	0.7	237,353	1,433
99	WESTERN CHESHIRE PCT	5NN	Q31	335	338.7	4.0	1.2	243,245	1,376
100	WOLVERHAMPTON CITY PCT	5MV	Q34	334	340.5	6.5	1.9	239,048	1,397
101	BARNSLEY PCT	5JE	Q32	326	327.6	1.3	0.4	229,326	1,423
102	HAVERING PCT	5A4	Q36	320	313.8	(6.3)	(2.0)	237,992	1,345
103	OLDHAM PCT	5J5	Q31	317	318.5	1.4	0.5	220,123	1,441
104	WALTHAM FOREST PCT	5NC	Q36	312	307.0	(5.0)	(1.6)	226,757	1,376
105	TAMESIDE AND GLOSSOP PCT	5LH	Q31	309	311.5	2.2	0.7	223,984	1,381
106	MEDWAY PCT	5L3	Q37	308	309.9	1.6	0.5	270,146	1,141
107	SOUTHAMPTON CITY PCT	5L1	Q38	303	311.2	7.7	2.5	237,818	1,276
108	HILLINGDON PCT	5AT	Q36	303	251.2	(52.1)	(20.8)	243,666	1,245
109	HOUNSLOW PCT	5HY	Q36	300	286.7	(12.9)	(4.5)	218,305	1,372
110	GATESHEAD PCT	5KF	Q30	295	295.6	0.5	0.2	192,822	1,531
111	GREAT YARMOUTH AND WAVENEY PCT	5PR	Q35	294	292.4	(1.5)	(0.5)	220,301	1,334
112	NORTH TYNESIDE PCT	5D8	Q30	290	290.0	0.4	0.1	198,565	1,458
113	HEYWOOD, MIDDLETON AND ROCHDALE PCT	5NQ	Q31	286	288.5	2.3	0.8	205,437	1,393
114	REDBRIDGE PCT	5NA	Q36	279	288.7	10.0	3.4	228,119	1,222
115	SOUTH GLOUCESTERSHIRE PCT	5A3	Q39	276	276.5	0.0	0.0	238,853	1,157
116	KENSINGTON AND CHELSEA PCT	5LA	Q36	276	281.2	5.0	1.8	205,709	1,343
117	TRAFFORD PCT	5NR	Q31	275	275.3	0.0	0.0	212,653	1,294
118	HAMMERSMITH AND FULHAM PCT	5H1	Q36	265	271.9	7.4	2.7	175,179	1,510
119	PORTSMOUTH CITY TEACHING PCT	5FE	Q38	262	267.4	5.8	2.2	183,106	1,429
120	MILTON KEYNES PCT	5CQ	Q38	258	251.4	(6.7)	(2.7)	228,793	1,128
121	BEXLEY CARE PCT	TAK	Q36	258	249.5	(8.5)	(3.4)	209,749	1,230
122	NORTH STAFFORDSHIRE PCT	5PH	Q34	257	253.8	(3.6)	(1.4)	203,408	1,266
123	CALDERDALE PCT	5J6	Q32	254	254.2	0.5	0.2	194,387	1,305
124	HASTINGS AND ROTHER PCT	5P8	Q37	250	252.5	2.2	0.9	170,957	1,464
125	MIDDLESBROUGH PCT	5KM	Q30	249	252.5	3.4	1.3	141,614	1,759
126	BLACKPOOL PCT	5HP	Q31	248	250.0	2.0	0.8	141,641	1,751
127	HARROW PCT	5K6	Q36	244	244.6	0.4	0.2	197,506	1,236
128	KNOWSLEY PCT	5J4	Q31	244	246.2	2.4	1.0	148,311	1,643
129	WARRINGTON PCT	5J2	Q31	243	240.5	(2.4)	(1.0)	192,955	1,259
130	NORTH SOMERSET PCT	5M8	Q39	239	230.2	(8.8)	(3.8)	193,569	1,235
131	SOLIHULL CARE PCT	TAM	Q34	239	239.7	1.0	0.4	199,994	1,193
132	NORTH TEES PCT	5E1	Q30	234	236.3	2.2	0.9	187,936	1,246
133	BURY PCT	5JX	Q31	231	231.6	0.2	0.1	181,446	1,275
134	SOUTH TYNESIDE PCT	5KG	Q30	228	228.1	0.4	0.2	149,427	1,524
135	BARKING AND DAGENHAM PCT	5C2	Q36	226	231.1	5.1	2.2	167,700	1,347
136	SWINDON PCT	5K3	Q39	225	225.9	1.4	0.6	188,275	1,193
137	LUTON PCT	5GC	Q35	219	211.1	(8.4)	(4.0)	182,087	1,205
138	HEREFORDSHIRE PCT	5CN	Q34	218	219.6	1.9	0.8	176,836	1,231
139	RICHMOND AND TWICKENHAM PCT	5M6	Q36	216	216.4	0.0	0.0	188,266	1,149
140	BLACKBURN WITH DARWEN PCT	5CC	Q31	215	217.4	2.9	1.3	149,858	1,432
141	PETERBOROUGH PCT	5PN	Q35	209	212.2	2.9	1.4	150,398	1,392
142	BATH AND NORTH EAST SOMERSET PCT	5FL	Q39	209	210.1	1.2	0.6	181,661	1,150
143	NORTH EAST LINCOLNSHIRE PCT	5AN	Q32	206	205.9	0.0	0.0	161,937	1,272
144	KINGSTON PCT	5A5	Q36	204	183.0	(21.1)	(11.5)	169,414	1,204
145	NORTH LINCOLNSHIRE PCT	5EF	Q32	201	195.1	(5.6)	(2.9)	155,720	1,289
146	TELFORD AND WREKIN PCT	5MK	Q34	191	193.2	1.8	0.9	162,390	1,179
147	TORBAY CARE PCT	TAL	Q39	189	189.9	0.6	0.3	140,394	1,349
148	ISLE OF WIGHT NHS PCT	5QT	Q38	188	189.2	1.4	0.7	140,839	1,333
149	REDCAR AND CLEVELAND PCT	5QR	Q30	170	171.1	0.9	0.5	129,509	1,314
150	DARLINGTON PCT	5J9	Q30	139	138.6	0.1	0.0	97,548	1,421
151	BASSETLAW PCT	5ET	Q33	134	135.3	1.3	1.0	106,885	1,254
152	HARTLEPOOL PCT	5D9	Q30	132	131.8	0.1	0.1	90,121	1,462
				65,971	**65,602**	**(369.7)**	**(0.6)**	**50,476,231**	**1,307**

Note: Population by PCT (2004 GP lists constrained to 2003 based ONS subnational population projections for 2006–07, as used for 2006–07 PCT revenue allocations)
S*ource:* Department of Health

PCT SPEND VS REVENUE RESOURCE LIMIT AND SPEND PER HEAD OF POPULATION (ORDERED BY REVENUE RESOURCE LIMIT)

				Net expenditure 2006–07 £ms	*Revenue Resource Limit (RRL) 2006–07 £ms*	*Surplus/ (deficit) 2006–07 £ms*	*% of Surplus/ (deficit) as part of the RRL 2006–07 %*	*Population*	*Net expenditure per head 2006–07 £s*
1	HAMPSHIRE PCT	5QC	Q38	1,388	1,398.0	9.9	0.7	1,258,847	1,103
2	SURREY PCT	5P5	Q37	1,297	1,280.8	(16.3)	(1.3)	1,056,705	1,228
3	LEEDS PCT	5N1	Q32	969	969.3	0.4	0.0	725,057	1,336
4	WEST SUSSEX PCT	5P6	Q37	979	966.0	(12.9)	(1.3)	769,610	1,272
5	DEVON PCT	5QQ	Q39	918	917.9	0.1	0.0	720,318	1,274
6	EASTERN AND COASTAL KENT PCT	5QA	Q37	902	908.6	6.6	0.7	716,236	1,259
7	DERBYSHIRE COUNTY PCT	5N6	Q33	879	883.9	4.9	0.6	687,639	1,278
8	NORTH YORKSHIRE AND YORK PCT	5NV	Q32	914	881.7	(32.1)	(3.6)	761,664	1,200

				Net expenditure 2006–07 £ms	*Revenue Resource Limit (RRL) 2006–07 £ms*	*Surplus/ (deficit) 2006–07 £ms*	*% of Surplus/ (deficit) as part of the RRL 2006–07 %*	*Population*	*Net expenditure per head 2006–07 £s*
9	LINCOLNSHIRE PCT	5N9	Q33	836	839.3	3.7	0.4	701,402	1,191
10	NORFOLK PCT	5PQ	Q35	882	835.8	(46.7)	(5.6)	714,177	1,236
11	NOTTINGHAMSHIRE COUNTY PCT	5N8	Q33	773	781.7	8.8	1.1	629,408	1,228
12	MANCHESTER PCT	5NT	Q31	781	781.6	0.2	0.0	470,532	1,661
13	LIVERPOOL PCT	5NL	Q31	768	772.0	3.8	0.5	449,830	1,708
14	NORTHAMPTONSHIRE PCT	5PD	Q33	748	740.0	(7.9)	(1.1)	639,626	1,169
15	SHEFFIELD PCT	5N4	Q32	737	737.7	1.2	0.2	518,063	1,422
16	WEST KENT PCT	5P9	Q37	746	730.6	(15.9)	(2.2)	651,241	1,146
17	COUNTY DURHAM PCT	5ND	Q30	721	721.1	0.2	0.0	498,018	1,447
18	OXFORDSHIRE PCT	5QE	Q38	696	701.7	5.4	0.8	616,329	1,130
19	LEICESTERSHIRE COUNTY AND RUTLAND PCT	5PA	Q33	719	701.4	(17.8)	(2.5)	636,439	1,130
20	BRADFORD AND AIREDALE PCT	5NY	Q32	685	687.9	3.2	0.5	490,499	1,396
21	GLOUCESTERSHIRE PCT	5QH	Q39	683	684.2	1.4	0.2	576,628	1,184
22	SOUTH STAFFORDSHIRE PCT	5PK	Q34	680	681.3	0.8	0.1	578,843	1,176
23	CORNWALL AND ISLES OF SCILLY PCT	5QP	Q39	648	648.4	0.1	0.0	526,105	1,232
24	WORCESTERSHIRE PCT	5PL	Q34	645	644.8	0.2	0.0	545,973	1,181
25	SUFFOLK PCT	5PT	Q35	673	642.1	(30.8)	(4.8)	588,113	1,144
26	SOMERSET PCT	5QL	Q39	628	636.2	7.9	1.2	514,358	1,221
27	CAMBRIDGESHIRE PCT	5PP	Q35	685	633.0	(52.2)	(8.3)	584,728	1,172
28	WARWICKSHIRE PCT	5PM	Q34	638	630.4	(7.9)	(1.2)	521,925	1,223
29	CUMBRIA PCT	5NE	Q31	660	622.9	(36.7)	(5.9)	495,122	1,332
30	CENTRAL LANCASHIRE PCT	5NG	Q31	591	594.4	3.1	0.5	440,677	1,342
31	WEST HERTFORDSHIRE PCT	5P4	Q35	611	584.1	(26.6)	(4.6)	538,238	1,135
32	EAST AND NORTH HERTFORDSHIRE PCT	5P3	Q35	601	577.4	(23.6)	(4.1)	544,040	1,105
33	BRISTOL PCT	5QJ	Q39	551	557.4	6.3	1.1	407,108	1,354
34	BIRMINGHAM EAST AND NORTH PCT	5PG	Q34	554	552.6	(0.9)	(0.2)	400,850	1,381
35	CENTRAL AND EASTERN CHESHIRE PCT	5NP	Q31	536	536.8	0.6	0.1	443,603	1,209
36	BUCKINGHAMSHIRE PCT	5QD	Q38	547	526.8	(20.1)	(3.8)	490,149	1,116
37	EAST LANCASHIRE PCT	5NH	Q31	517	521.0	3.8	0.7	371,215	1,393
38	SOUTH BIRMINGHAM PCT	5M1	Q34	507	511.5	4.7	0.9	341,499	1,484
39	COVENTRY TEACHING PCT	5MD	Q34	513	505.9	(6.8)	(1.3)	320,103	1,602
40	KIRKLEES PCT	5N2	Q32	486	487.0	0.9	0.2	385,447	1,261
41	WILTSHIRE PCT	5QK	Q39	507	486.8	(20.2)	(4.2)	448,484	1,130
42	DORSET PCT	5QM	Q39	480	485.3	5.8	1.2	386,055	1,242
43	BERKSHIRE WEST PCT	5QF	Q38	484	482.7	(1.5)	(0.3)	449,911	1,076
44	LAMBETH PCT	5LD	Q36	479	480.4	1.2	0.3	279,036	1,717
45	SOUTH WEST ESSEX PCT	5PY	Q35	467	469.5	2.2	0.5	391,611	1,193
46	WIRRAL PCT	5NK	Q31	467	467.3	0.3	0.1	313,745	1,488
47	WAKEFIELD DISTRICT PCT	5N3	Q32	454	454.4	0.1	0.0	333,104	1,364
48	HALTON AND ST HELENS PCT	5NM	Q31	447	447.6	0.3	0.1	299,552	1,493
49	SUTTON AND MERTON PCT	5M7	Q36	454	443.7	(10.1)	(2.3)	366,747	1,237
50	HEART OF BIRMINGHAM TEACHING PCT	5MX	Q34	436	440.9	5.3	1.2	285,007	1,528
51	EALING PCT	5HX	Q36	440	440.5	0.6	0.1	317,289	1,386
52	NORTHUMBERLAND CARE PCT	TAC	Q30	438	433.4	(4.7)	(1.1)	309,408	1,416
53	NORTH LANCASHIRE PCT	5NF	Q31	432	433.0	1.0	0.2	322,900	1,338
54	SANDWELL PCT	5PF	Q34	429	426.7	(2.3)	(0.5)	297,351	1,443
55	BERKSHIRE EAST PCT	5QG	Q38	422	419.6	(2.2)	(0.5)	375,924	1,122
56	DONCASTER PCT	5N5	Q32	417	418.7	1.7	0.4	292,761	1,424
57	BOURNEMOUTH AND POOLE PCT	5QN	Q39	416	418.7	2.9	0.7	323,342	1,286
58	ASHTON, LEIGH AND WIGAN PCT	5HG	Q31	416	418.2	2.2	0.5	302,074	1,377
59	BEDFORDSHIRE PCT	5P2	Q35	433	415.8	(17.6)	(4.2)	404,677	1,071
60	NEWHAM PCT	5C5	Q36	415	415.3	0.2	0.1	264,004	1,572
61	CROYDON PCT	5K9	Q36	415	415.2	0.0	0.0	335,901	1,236
62	BARNET PCT	5A9	Q36	415	414.6	0.0	0.0	332,126	1,248
63	SOUTH EAST ESSEX PCT	5P1	Q35	413	414.4	1.4	0.3	329,889	1,252
64	EAST SUSSEX DOWNS AND WEALD PCT	5P7	Q37	432	413.9	(18.1)	(4.4)	325,664	1,327
65	SUNDERLAND TEACHING PCT	5KL	Q30	412	412.7	0.3	0.1	275,582	1,496
66	NOTTINGHAM CITY PCT	5EM	Q33	405	410.1	4.9	1.2	290,787	1,393
67	SEFTON PCT	5NJ	Q31	408	408.3	0.0	0.0	273,172	1,494
68	LEICESTER CITY PCT	5PC	Q33	407	406.9	0.1	0.0	300,035	1,356
69	BRENT TEACHING PCT	5K5	Q36	428	402.5	(25.1)	(6.2)	271,401	1,576
70	NEWCASTLE PCT	5D7	Q30	400	401.2	0.9	0.2	258,859	1,547
71	LEWISHAM PCT	5LF	Q36	402	399.0	(3.1)	(0.8)	246,906	1,628
72	WANDSWORTH PCT	5LG	Q36	386	398.9	13.4	3.3	271,773	1,419
73	DUDLEY PCT	5PE	Q34	395	398.6	3.6	0.9	301,660	1,310
74	SOUTHWARK PCT	5LE	Q36	396	396.9	1.1	0.3	237,702	1,665
75	STOKE ON TRENT PCT	5PJ	Q34	386	386.2	0.3	0.1	252,867	1,526
76	HULL PCT	5NX	Q32	380	382.9	3.3	0.9	267,157	1,421
77	NORTH EAST ESSEX PCT	5PW	Q35	381	381.6	0.9	0.2	305,758	1,245
78	CAMDEN PCT	5K7	Q36	371	371.4	0.6	0.2	227,563	1,629
79	BROMLEY PCT	5A7	Q36	369	369.4	0.3	0.1	307,030	1,202
80	CITY AND HACKNEY TEACHING PCT	5C3	Q36	364	369.1	5.0	1.3	227,904	1,598
81	SALFORD PCT	5F5	Q31	365	368.3	2.9	0.8	218,576	1,672
82	MID ESSEX PCT	5PX	Q35	386	368.2	(17.7)	(4.8)	350,175	1,102
83	STOCKPORT PCT	5F7	Q31	366	366.2	0.2	0.1	280,409	1,305
84	WEST ESSEX PCT	5PV	Q35	364	365.3	1.5	0.4	258,218	1,409
85	WALSALL TEACHING PCT	5M3	Q34	352	359.1	6.9	1.9	245,329	1,436
86	WESTMINSTER PCT	5LC	Q36	355	357.9	3.3	0.9	246,597	1,438
87	BRIGHTON AND HOVE CITY PCT	5LQ	Q37	356	356.9	0.8	0.2	261,849	1,360
88	TOWER HAMLETS PCT	5C4	Q36	345	352.0	6.6	1.9	212,396	1,626
89	SHROPSHIRE COUNTY PCT	5M2	Q34	351	351.5	0.2	0.1	285,709	1,230
90	BOLTON PCT	5HQ	Q31	350	351.2	0.8	0.2	266,067	1,317
91	DERBY CITY PCT	5N7	Q33	344	348.9	4.7	1.3	271,230	1,269
92	EAST RIDING OF YORKSHIRE PCT	5NW	Q32	350	347.7	(2.0)	(0.6)	302,105	1,158
93	HARINGEY TEACHING PCT	5C9	Q36	344	344.7	0.8	0.2	235,198	1,462
94	ROTHERHAM PCT	5H8	Q32	342	344.6	2.6	0.8	243,394	1,405
95	PLYMOUTH TEACHING PCT	5F1	Q39	341	343.1	1.8	0.5	248,320	1,374
96	ENFIELD PCT	5C1	Q36	356	342.5	(13.0)	(3.8)	266,832	1,333
97	GREENWICH TEACHING PCT	5A8	Q36	340	342.5	2.4	0.7	237,353	1,433
98	ISLINGTON PCT	5K8	Q36	341	340.9	0.1	0.0	184,704	1,845
99	WOLVERHAMPTON CITY PCT	5MV	Q34	334	340.5	6.5	1.9	239,048	1,397
100	WESTERN CHESHIRE PCT	5NN	Q31	335	338.7	4.0	1.2	243,245	1,376
101	BARNSLEY PCT	5JE	Q32	326	327.6	1.3	0.4	229,326	1,423
102	OLDHAM PCT	5J5	Q31	317	318.5	1.4	0.5	220,123	1,441
103	HAVERING PCT	5A4	Q36	320	313.8	(6.3)	(2.0)	237,992	1,345
104	TAMESIDE AND GLOSSOP PCT	5LH	Q31	309	311.5	2.2	0.7	223,984	1,381
105	SOUTHAMPTON CITY PCT	5L1	Q38	303	311.2	7.7	2.5	237,818	1,276
106	MEDWAY PCT	5L3	Q37	308	309.9	1.6	0.5	270,146	1,141
107	WALTHAM FOREST PCT	5NC	Q36	312	307.0	(5.0)	(1.6)	226,757	1,376
108	GATESHEAD PCT	5KF	Q30	295	295.6	0.5	0.2	192,822	1,531
109	GREAT YARMOUTH AND WAVENEY PCT	5PR	Q35	294	292.4	(1.5)	(0.5)	220,301	1,334
110	NORTH TYNESIDE PCT	5D8	Q30	290	290.0	0.4	0.1	198,565	1,458

				Net expenditure 2006–07 £ms	*Revenue Resource Limit (RRL) 2006–07 £ms*	*Surplus/ (deficit) 2006–07 £ms*	*% of Surplus/ (deficit) as part of the RRL 2006–07 %*	*Population*	*Net expenditure per head 2006–07 £s*
111	REDBRIDGE PCT	5NA	Q36	279	288.7	10.0	3.4	228,119	1,222
112	HEYWOOD, MIDDLETON AND ROCHDALE PCT	5NQ	Q31	286	288.5	2.3	0.8	205,437	1,393
113	HOUNSLOW PCT	5HY	Q36	300	286.7	(12.9)	(4.5)	218,305	1,372
114	KENSINGTON AND CHELSEA PCT	5LA	Q36	276	281.2	5.0	1.8	205,709	1,343
115	SOUTH GLOUCESTERSHIRE PCT	5A3	Q39	276	276.5	0.0	0.0	238,853	1,157
116	TRAFFORD PCT	5NR	Q31	275	275.3	0.0	0.0	212,653	1,294
117	HAMMERSMITH AND FULHAM PCT	5H1	Q36	265	271.9	7.4	2.7	175,179	1,510
118	PORTSMOUTH CITY TEACHING PCT	5FE	Q38	262	267.4	5.8	2.2	183,106	1,429
119	CALDERDALE PCT	5J6	Q32	254	254.2	0.5	0.2	194,387	1,305
120	NORTH STAFFORDSHIRE PCT	5PH	Q34	257	253.8	(3.6)	(1.4)	203,408	1,266
121	HASTINGS AND ROTHER PCT	5P8	Q37	250	252.5	2.2	0.9	170,957	1,464
122	MIDDLESBROUGH PCT	5KM	Q30	249	252.5	3.4	1.3	141,614	1,759
123	MILTON KEYNES PCT	5CQ	Q38	258	251.4	(6.7)	(2.7)	228,793	1,128
124	HILLINGDON PCT	5AT	Q36	303	251.2	(52.1)	(20.8)	243,666	1,245
125	BLACKPOOL PCT	5HP	Q31	248	250.0	2.0	0.8	141,641	1,751
126	BEXLEY CARE PCT	TAK	Q36	258	249.5	(8.5)	(3.4)	209,749	1,230
127	KNOWSLEY PCT	5J4	Q31	244	246.2	2.4	1.0	148,311	1,643
128	HARROW PCT	5K6	Q36	244	244.6	0.4	0.2	197,506	1,236
129	WARRINGTON PCT	5J2	Q31	243	240.5	(2.4)	(1.0)	192,955	1,259
130	SOLIHULL CARE PCT	TAM	Q34	239	239.7	1.0	0.4	199,994	1,193
131	NORTH TEES PCT	5E1	Q30	234	236.3	2.2	0.9	187,936	1,246
132	BURY PCT	5JX	Q31	231	231.6	0.2	0.1	181,446	1,275
133	BARKING AND DAGENHAM PCT	5C2	Q36	226	231.1	5.1	2.2	167,700	1,347
134	NORTH SOMERSET PCT	5M8	Q39	239	230.2	(8.8)	(3.8)	193,569	1,235
135	SOUTH TYNESIDE PCT	5KG	Q30	228	228.1	0.4	0.2	149,427	1,524
136	SWINDON PCT	5K3	Q39	225	225.9	1.4	0.6	188,275	1,193
137	HEREFORDSHIRE PCT	5CN	Q34	218	219.6	1.9	0.8	176,836	1,231
138	BLACKBURN WITH DARWEN PCT	5CC	Q31	215	217.4	2.9	1.3	149,858	1,432
139	RICHMOND AND TWICKENHAM PCT	5M6	Q36	216	216.4	0.0	0.0	188,266	1,149
140	PETERBOROUGH PCT	5PN	Q35	209	212.2	2.9	1.4	150,398	1,392
141	LUTON PCT	5GC	Q35	219	211.1	(8.4)	(4.0)	182,087	1,205
142	BATH AND NORTH EAST SOMERSET PCT	5FL	Q39	209	210.1	1.2	0.6	181,661	1,150
143	NORTH EAST LINCOLNSHIRE PCT	5AN	Q32	206	205.9	0.0	0.0	161,937	1,272
144	NORTH LINCOLNSHIRE PCT	5EF	Q32	201	195.1	(5.6)	(2.9)	155,720	1,289
145	TELFORD AND WREKIN PCT	5MK	Q34	191	193.2	1.8	0.9	162,390	1,179
146	TORBAY CARE PCT	TAL	Q39	189	189.9	0.6	0.3	140,394	1,349
147	ISLE OF WIGHT NHS PCT	5QT	Q38	188	189.2	1.4	0.7	140,839	1,333
148	KINGSTON PCT	5A5	Q36	204	183.0	(21.1)	(11.5)	169,414	1,204
149	REDCAR AND CLEVELAND PCT	5QR	Q30	170	171.1	0.9	0.5	129,509	1,314
150	DARLINGTON PCT	5J9	Q30	139	138.6	0.1	0.0	97,548	1,421
151	BASSETLAW PCT	5ET	Q33	134	135.3	1.3	1.0	106,885	1,254
152	HARTLEPOOL PCT	5D9	Q30	132	131.8	0.1	0.1	90,121	1,462

Note: Population by PCT (2004 GP lists constrained to 2003 based ONS subnational population projections for 2006–07, as used for 2006–07 PCT revenue allocations)
Source: Department of Health

PCT SPEND VS REVENUE RESOURCE LIMIT AND SPEND PER HEAD OF POPULATION (ORDERED BY SURPLUS/DEFICIT 2006–07)

				Net expenditure 2006–07 £ms	*Revenue Resource Limit (RRL) 2006–07 £ms*	*Surplus/ (deficit) 2006–07 £ms*	*% of Surplus/ (deficit) as part of the RRL 2006–07 %*	*Population*	*Net expenditure per head 2006–07 £s*
1	CAMBRIDGESHIRE PCT	5PP	Q35	685	633.0	(52.2)	(8.3)	584,728	1,172
2	HILLINGDON PCT	5AT	Q36	303	251.2	(52.1)	(20.8)	243,666	1,245
3	NORFOLK PCT	5PQ	Q35	882	835.8	(46.7)	(5.6)	714,177	1,236
4	CUMBRIA PCT	5NE	Q31	660	622.9	(36.7)	(5.9)	495,122	1,332
5	NORTH YORKSHIRE AND YORK PCT	5NV	Q32	914	881.7	(32.1)	(3.6)	761,664	1,200
6	SUFFOLK PCT	5PT	Q35	673	642.1	(30.8)	(4.8)	588,113	1,144
7	WEST HERTFORDSHIRE PCT	5P4	Q35	611	584.1	(26.6)	(4.6)	538,238	1,135
8	BRENT TEACHING PCT	5K5	Q36	428	402.5	(25.1)	(6.2)	271,401	1,576
9	EAST AND NORTH HERTFORDSHIRE PCT	5P3	Q35	601	577.4	(23.6)	(4.1)	544,040	1,105
10	KINGSTON PCT	5A5	Q36	204	183.0	(21.1)	(11.5)	169,414	1,204
11	WILTSHIRE PCT	5QK	Q39	507	486.8	(20.2)	(4.2)	448,484	1,130
12	BUCKINGHAMSHIRE PCT	5QD	Q38	547	526.8	(20.1)	(3.8)	490,149	1,116
13	EAST SUSSEX DOWNS AND WEALD PCT	5P7	Q37	432	413.9	(18.1)	(4.4)	325,664	1,327
14	LEICESTERSHIRE COUNTY AND RUTLAND PCT	5PA	Q33	719	701.4	(17.8)	(2.5)	636,439	1,130
15	MID ESSEX PCT	5PX	Q35	386	368.2	(17.7)	(4.8)	350,175	1,102
16	BEDFORDSHIRE PCT	5P2	Q35	433	415.8	(17.6)	(4.2)	404,677	1,071
17	SURREY PCT	5P5	Q37	1,297	1,280.8	(16.3)	(1.3)	1,056,705	1,228
18	WEST KENT PCT	5P9	Q37	746	730.6	(15.9)	(2.2)	651,241	1,146
19	ENFIELD PCT	5C1	Q36	356	342.5	(13.0)	(3.8)	266,832	1,333
20	WEST SUSSEX PCT	5P6	Q37	979	966.0	(12.9)	(1.3)	769,610	1,272
21	HOUNSLOW PCT	5HY	Q36	300	286.7	(12.9)	(4.5)	218,305	1,372
22	SUTTON AND MERTON PCT	5M7	Q36	454	443.7	(10.1)	(2.3)	366,747	1,237
23	NORTH SOMERSET PCT	5M8	Q39	239	230.2	(8.8)	(3.8)	193,569	1,235
24	BEXLEY CARE PCT	TAK	Q36	258	249.5	(8.5)	(3.4)	209,749	1,230
25	LUTON PCT	5GC	Q35	219	211.1	(8.4)	(4.0)	182,087	1,205
26	NORTHAMPTONSHIRE PCT	5PD	Q33	748	740.0	(7.9)	(1.1)	639,626	1,169
27	WARWICKSHIRE PCT	5PM	Q34	638	630.4	(7.9)	(1.2)	521,925	1,223
28	COVENTRY TEACHING PCT	5MD	Q34	513	505.9	(6.8)	(1.3)	320,103	1,602
29	MILTON KEYNES PCT	5CQ	Q38	258	251.4	(6.7)	(2.7)	228,793	1,128
30	HAVERING PCT	5A4	Q36	320	313.8	(6.3)	(2.0)	237,992	1,345
31	NORTH LINCOLNSHIRE PCT	5EF	Q32	201	195.1	(5.6)	(2.9)	155,720	1,289
32	WALTHAM FOREST PCT	5NC	Q36	312	307.0	(5.0)	(1.6)	226,757	1,376
33	NORTHUMBERLAND CARE PCT	TAC	Q30	438	433.4	(4.7)	(1.1)	309,408	1,416
34	NORTH STAFFORDSHIRE PCT	5PH	Q34	257	253.8	(3.6)	(1.4)	203,408	1,266
35	LEWISHAM PCT	5LF	Q36	402	399.0	(3.1)	(0.8)	246,906	1,628
36	WARRINGTON PCT	5J2	Q31	243	240.5	(2.4)	(1.0)	192,955	1,259
37	SANDWELL PCT	5PF	Q34	429	426.7	(2.3)	(0.5)	297,351	1,443
38	BERKSHIRE EAST PCT	5QG	Q38	422	419.6	(2.2)	(0.5)	375,924	1,122
39	EAST RIDING OF YORKSHIRE PCT	5NW	Q32	350	347.7	(2.0)	(0.6)	302,105	1,158
40	BERKSHIRE WEST PCT	5QF	Q38	484	482.7	(1.5)	(0.3)	449,911	1,076
41	GREAT YARMOUTH AND WAVENEY PCT	5PR	Q35	294	292.4	(1.5)	(0.5)	220,301	1,334
42	BIRMINGHAM EAST AND NORTH PCT	5PG	Q34	554	552.6	(0.9)	(0.2)	400,850	1,381

				Net expenditure 2006–07 £ms	*Revenue Resource Limit (RRL) 2006–07 £ms*	*Surplus/ (deficit) 2006–07 £ms*	*% of Surplus/ (deficit) as part of the RRL 2006–07 %*	*Population*	*Net expenditure per head 2006–07 £s*
43	NORTH EAST LINCOLNSHIRE PCT	5AN	Q32	206	205.9	0.0	0.0	161,937	1,272
44	SEFTON PCT	5NJ	Q31	408	408.3	0.0	0.0	273,172	1,494
45	TRAFFORD PCT	5NR	Q31	275	275.3	0.0	0.0	212,653	1,294
46	CROYDON PCT	5K9	Q36	415	415.2	0.0	0.0	335,901	1,236
47	SOUTH GLOUCESTERSHIRE PCT	5A3	Q39	276	276.5	0.0	0.0	238,853	1,157
48	BARNET PCT	5A9	Q36	415	414.6	0.0	0.0	332,126	1,248
49	RICHMOND AND TWICKENHAM PCT	5M6	Q36	216	216.4	0.0	0.0	188,266	1,149
50	DARLINGTON PCT	5J9	Q30	139	138.6	0.1	0.0	97,548	1,421
51	ISLINGTON PCT	5K8	Q36	341	340.9	0.1	0.0	184,704	1,845
52	HARTLEPOOL PCT	5D9	Q30	132	131.8	0.1	0.1	90,121	1,462
53	WAKEFIELD DISTRICT PCT	5N3	Q32	454	454.4	0.1	0.0	333,104	1,364
54	DEVON PCT	5QQ	Q39	918	917.9	0.1	0.0	720,318	1,274
55	CORNWALL AND ISLES OF SCILLY PCT	5QP	Q39	648	648.4	0.1	0.0	526,105	1,232
56	LEICESTER CITY PCT	5PC	Q33	407	406.9	0.1	0.0	300,035	1,356
57	BURY PCT	5JX	Q31	231	231.6	0.2	0.1	181,446	1,275
58	WORCESTERSHIRE PCT	5PL	Q34	645	644.8	0.2	0.0	545,973	1,181
59	MANCHESTER PCT	5NT	Q31	781	781.6	0.2	0.0	470,532	1,661
60	STOCKPORT PCT	5F7	Q31	366	366.2	0.2	0.1	280,409	1,305
61	SHROPSHIRE COUNTY PCT	5M2	Q34	351	351.5	0.2	0.1	285,709	1,230
62	NEWHAM PCT	5C5	Q36	415	415.3	0.2	0.1	264,004	1,572
63	COUNTY DURHAM PCT	5ND	Q30	721	721.1	0.2	0.0	498,018	1,447
64	STOKE ON TRENT PCT	5PJ	Q34	386	386.2	0.3	0.1	252,867	1,526
65	WIRRAL PCT	5NK	Q31	467	467.3	0.3	0.1	313,745	1,488
66	HALTON AND ST HELENS PCT	5NM	Q31	447	447.6	0.3	0.1	299,552	1,493
67	BROMLEY PCT	5A7	Q36	369	369.4	0.3	0.1	307,030	1,202
68	SUNDERLAND TEACHING PCT	5KL	Q30	412	412.7	0.3	0.1	275,582	1,496
69	NORTH TYNESIDE PCT	5D8	Q30	290	290.0	0.4	0.1	198,565	1,458
70	SOUTH TYNESIDE PCT	5KG	Q30	228	228.1	0.4	0.2	149,427	1,524
71	HARROW PCT	5K6	Q36	244	244.6	0.4	0.2	197,506	1,236
72	LEEDS PCT	5N1	Q32	969	969.3	0.4	0.0	725,057	1,336
73	GATESHEAD PCT	5KF	Q30	295	295.6	0.5	0.2	192,822	1,531
74	CALDERDALE PCT	5J6	Q32	254	254.2	0.5	0.2	194,387	1,305
75	TORBAY CARE PCT	TAL	Q39	189	189.9	0.6	0.3	140,394	1,349
76	CAMDEN PCT	5K7	Q36	371	371.4	0.6	0.2	227,563	1,629
77	EALING PCT	5HX	Q36	440	440.5	0.6	0.1	317,289	1,386
78	CENTRAL AND EASTERN CHESHIRE PCT	5NP	Q31	536	536.8	0.6	0.1	443,603	1,209
79	HARINGEY TEACHING PCT	5C9	Q36	344	344.7	0.8	0.2	235,198	1,462
80	SOUTH STAFFORDSHIRE PCT	5PK	Q34	680	681.3	0.8	0.1	578,843	1,176
81	BRIGHTON AND HOVE CITY PCT	5LQ	Q37	356	356.9	0.8	0.2	261,849	1,360
82	BOLTON PCT	5HQ	Q31	350	351.2	0.8	0.2	266,067	1,317
83	NEWCASTLE PCT	5D7	Q30	400	401.2	0.9	0.2	258,859	1,547
84	NORTH EAST ESSEX PCT	5PW	Q35	381	381.6	0.9	0.2	305,758	1,245
85	KIRKLEES PCT	5N2	Q32	486	487.0	0.9	0.2	385,447	1,261
86	REDCAR AND CLEVELAND PCT	5QR	Q30	170	171.1	0.9	0.5	129,509	1,314
87	NORTH LANCASHIRE PCT	5NF	Q31	432	433.0	1.0	0.2	322,900	1,338
88	SOLIHULL CARE PCT	TAM	Q34	239	239.7	1.0	0.4	199,994	1,193
89	SOUTHWARK PCT	5LE	Q36	396	396.9	1.1	0.3	237,702	1,665
90	BATH AND NORTH EAST SOMERSET PCT	5FL	Q39	209	210.1	1.2	0.6	181,661	1,150
91	SHEFFIELD PCT	5N4	Q32	737	737.7	1.2	0.2	518,063	1,422
92	LAMBETH PCT	5LD	Q36	479	480.4	1.2	0.3	279,036	1,717
93	BARNSLEY PCT	5JE	Q32	326	327.6	1.3	0.4	229,326	1,423
94	BASSETLAW PCT	5ET	Q33	134	135.3	1.3	1.0	106,885	1,254
95	SOUTH EAST ESSEX PCT	5P1	Q35	413	414.4	1.4	0.3	329,889	1,252
96	SWINDON PCT	5K3	Q39	225	225.9	1.4	0.6	188,275	1,193
97	GLOUCESTERSHIRE PCT	5QH	Q39	683	684.2	1.4	0.2	576,628	1,184
98	ISLE OF WIGHT NHS PCT	5QT	Q38	188	189.2	1.4	0.7	140,839	1,333
99	OLDHAM PCT	5J5	Q31	317	318.5	1.4	0.5	220,123	1,441
100	WEST ESSEX PCT	5PV	Q35	364	365.3	1.5	0.4	258,218	1,409
101	MEDWAY PCT	5L3	Q37	308	309.9	1.6	0.5	270,146	1,141
102	DONCASTER PCT	5N5	Q32	417	418.7	1.7	0.4	292,761	1,424
103	TELFORD AND WREKIN PCT	5MK	Q34	191	193.2	1.8	0.9	162,390	1,179
104	PLYMOUTH TEACHING PCT	5F1	Q39	341	343.1	1.8	0.5	248,320	1,374
105	HEREFORDSHIRE PCT	5CN	Q34	218	219.6	1.9	0.8	176,836	1,231
106	BLACKPOOL PCT	5HP	Q31	248	250.0	2.0	0.8	141,641	1,751
107	ASHTON, LEIGH AND WIGAN PCT	5HG	Q31	416	418.2	2.2	0.5	302,074	1,377
108	HASTINGS AND ROTHER PCT	5P8	Q37	250	252.5	2.2	0.9	170,957	1,464
109	NORTH TEES PCT	5E1	Q30	234	236.3	2.2	0.9	187,936	1,246
110	SOUTH WEST ESSEX PCT	5PY	Q35	467	469.5	2.2	0.5	391,611	1,193
111	TAMESIDE AND GLOSSOP PCT	5LH	Q31	309	311.5	2.2	0.7	223,984	1,381
112	HEYWOOD, MIDDLETON AND ROCHDALE PCT	5NQ	Q31	286	288.5	2.3	0.8	205,437	1,393
113	GREENWICH TEACHING PCT	5A8	Q36	340	342.5	2.4	0.7	237,353	1,433
114	KNOWSLEY PCT	5J4	Q31	244	246.2	2.4	1.0	148,311	1,643
115	ROTHERHAM PCT	5H8	Q32	342	344.6	2.6	0.8	243,394	1,405
116	PETERBOROUGH PCT	5PN	Q35	209	212.2	2.9	1.4	150,398	1,392
117	BLACKBURN WITH DARWEN PCT	5CC	Q31	215	217.4	2.9	1.3	149,858	1,432
118	SALFORD PCT	5F5	Q31	365	368.3	2.9	0.8	218,576	1,672
119	BOURNEMOUTH AND POOLE PCT	5QN	Q39	416	418.7	2.9	0.7	323,342	1,286
120	CENTRAL LANCASHIRE PCT	5NG	Q31	591	594.4	3.1	0.5	440,677	1,342
121	BRADFORD AND AIREDALE PCT	5NY	Q32	685	687.9	3.2	0.5	490,499	1,396
122	HULL PCT	5NX	Q32	380	382.9	3.3	0.9	267,157	1,421
123	WESTMINSTER PCT	5LC	Q36	355	357.9	3.3	0.9	246,597	1,438
124	MIDDLESBROUGH PCT	5KM	Q30	249	252.5	3.4	1.3	141,614	1,759
125	DUDLEY PCT	5PE	Q34	395	398.6	3.6	0.9	301,660	1,310
126	LINCOLNSHIRE PCT	5N9	Q33	836	839.3	3.7	0.4	701,402	1,191
127	EAST LANCASHIRE PCT	5NH	Q31	517	521.0	3.8	0.7	371,215	1,393
128	LIVERPOOL PCT	5NL	Q31	768	772.0	3.8	0.5	449,830	1,708
129	WESTERN CHESHIRE PCT	5NN	Q31	335	338.7	4.0	1.2	243,245	1,376
130	DERBY CITY PCT	5N7	Q33	344	348.9	4.7	1.3	271,230	1,269
131	SOUTH BIRMINGHAM PCT	5M1	Q34	507	511.5	4.7	0.9	341,499	1,484
132	DERBYSHIRE COUNTY PCT	5N6	Q33	879	883.9	4.9	0.6	687,639	1,278
133	NOTTINGHAM CITY PCT	5EM	Q33	405	410.1	4.9	1.2	290,787	1,393
134	CITY AND HACKNEY TEACHING PCT	5C3	Q36	364	369.1	5.0	1.3	227,904	1,598
135	KENSINGTON AND CHELSEA PCT	5LA	Q36	276	281.2	5.0	1.8	205,709	1,343
136	BARKING AND DAGENHAM PCT	5C2	Q36	226	231.1	5.1	2.2	167,700	1,347
137	HEART OF BIRMINGHAM TEACHING PCT	5MX	Q34	436	440.9	5.3	1.2	285,007	1,528
138	OXFORDSHIRE PCT	5QE	Q38	696	701.7	5.4	0.8	616,329	1,130
139	DORSET PCT	5QM	Q39	480	485.3	5.8	1.2	386,055	1,242
140	PORTSMOUTH CITY TEACHING PCT	5FE	Q38	262	267.4	5.8	2.2	183,106	1,429
141	BRISTOL PCT	5QJ	Q39	551	557.4	6.3	1.1	407,108	1,354
142	WOLVERHAMPTON CITY PCT	5MV	Q34	334	340.5	6.5	1.9	239,048	1,397
143	EASTERN AND COASTAL KENT PCT	5QA	Q37	902	908.6	6.6	0.7	716,236	1,259
144	TOWER HAMLETS PCT	5C4	Q36	345	352.0	6.6	1.9	212,396	1,626

				Net expenditure 2006–07 £ms	*Revenue Resource Limit (RRL) 2006–07 £ms*	*Surplus/ (deficit) 2006–07 £ms*	*% of Surplus/ (deficit) as part of the RRL 2006–07 %*	*Population*	*Net expenditure per head 2006–07 £s*
145	WALSALL TEACHING PCT	5M3	Q34	352	359.1	6.9	1.9	245,329	1,436
146	HAMMERSMITH AND FULHAM PCT	5H1	Q36	265	271.9	7.4	2.7	175,179	1,510
147	SOUTHAMPTON CITY PCT	5L1	Q38	303	311.2	7.7	2.5	237,818	1,276
148	SOMERSET PCT	5QL	Q39	628	636.2	7.9	1.2	514,358	1,221
149	NOTTINGHAMSHIRE COUNTY PCT	5N8	Q33	773	781.7	8.8	1.1	629,408	1,228
150	HAMPSHIRE PCT	5QC	Q38	1,388	1,398.0	9.9	0.7	1,258,847	1,103
151	REDBRIDGE PCT	5NA	Q36	279	288.7	10.0	3.4	228,119	1,222
152	WANDSWORTH PCT	5LG	Q36	386	398.9	13.4	3.3	271,773	1,419
				65,971	**65,602**	**(369.7)**	**(0.6)**	**50,476,231**	**1,307**

Note: Population by PCT (2004 GP lists constrained to 2003 based ONS subnational population projections for 2006–07, as used for 2006–07 PCT revenue allocations)
Source: Department of Health

PCT SPEND VS REVENUE RESOURCE LIMIT AND SPEND PER HEAD OF POPULATION (ORDERED BY % OF SURPLUS/DEFICIT AS PART OF THE RRL 2006–07)

				Net expenditure 2006–07 £ms	*Revenue Resource Limit (RRL) 2006–07 £ms*	*Surplus/ (deficit) 2006–07 £ms*	*% of Surplus/ (deficit) as part of the RRL 2006–07 %*	*Population*	*Net expenditure per head 2006–07 £s*
1	HILLINGDON PCT	5AT	Q36	303	251.2	(52.1)	(20.8)	243,666	1,245
2	KINGSTON PCT	5A5	Q36	204	183.0	(21.1)	(11.5)	169,414	1,204
3	CAMBRIDGESHIRE PCT	5PP	Q35	685	633.0	(52.2)	(8.3)	584,728	1,172
4	BRENT TEACHING PCT	5K5	Q36	428	402.5	(25.1)	(6.2)	271,401	1,576
5	CUMBRIA PCT	5NE	Q31	660	622.9	(36.7)	(5.9)	495,122	1,332
6	NORFOLK PCT	5PQ	Q35	882	835.8	(46.7)	(5.6)	714,177	1,236
7	MID ESSEX PCT	5PX	Q35	386	368.2	(17.7)	(4.8)	350,175	1,102
8	SUFFOLK PCT	5PT	Q35	673	642.1	(30.8)	(4.8)	588,113	1,144
9	WEST HERTFORDSHIRE PCT	5P4	Q35	611	584.1	(26.6)	(4.6)	538,238	1,135
10	HOUNSLOW PCT	5HY	Q36	300	286.7	(12.9)	(4.5)	218,305	1,372
11	EAST SUSSEX DOWNS AND WEALD PCT	5P7	Q37	432	413.9	(18.1)	(4.4)	325,664	1,327
12	BEDFORDSHIRE PCT	5P2	Q35	433	415.8	(17.6)	(4.2)	404,677	1,071
13	WILTSHIRE PCT	5QK	Q39	507	486.8	(20.2)	(4.2)	448,484	1,130
14	EAST AND NORTH HERTFORDSHIRE PCT	5P3	Q35	601	577.4	(23.6)	(4.1)	544,040	1,105
15	LUTON PCT	5GC	Q35	219	211.1	(8.4)	(4.0)	182,087	1,205
16	BUCKINGHAMSHIRE PCT	5QD	Q38	547	526.8	(20.1)	(3.8)	490,149	1,116
17	ENFIELD PCT	5C1	Q36	356	342.5	(13.0)	(3.8)	266,832	1,333
18	NORTH SOMERSET PCT	5M8	Q39	239	230.2	(8.8)	(3.8)	193,569	1,235
19	NORTH YORKSHIRE AND YORK PCT	5NV	Q32	914	881.7	(32.1)	(3.6)	761,664	1,200
20	BEXLEY CARE PCT	TAK	Q36	258	249.5	(8.5)	(3.4)	209,749	1,230
21	NORTH LINCOLNSHIRE PCT	5EF	Q32	201	195.1	(5.6)	(2.9)	155,720	1,289
22	MILTON KEYNES PCT	5CQ	Q38	258	251.4	(6.7)	(2.7)	228,793	1,128
23	LEICESTERSHIRE COUNTY AND RUTLAND PCT	5PA	Q33	719	701.4	(17.8)	(2.5)	636,439	1,130
24	SUTTON AND MERTON PCT	5M7	Q36	454	443.7	(10.1)	(2.3)	366,747	1,237
25	WEST KENT PCT	5P9	Q37	746	730.6	(15.9)	(2.2)	651,241	1,146
26	HAVERING PCT	5A4	Q36	320	313.8	(6.3)	(2.0)	237,992	1,345
27	WALTHAM FOREST PCT	5NC	Q36	312	307.0	(5.0)	(1.6)	226,757	1,376
28	NORTH STAFFORDSHIRE PCT	5PH	Q34	257	253.8	(3.6)	(1.4)	203,408	1,266
29	COVENTRY TEACHING PCT	5MD	Q34	513	505.9	(6.8)	(1.3)	320,103	1,602
30	WEST SUSSEX PCT	5P6	Q37	979	966.0	(12.9)	(1.3)	769,610	1,272
31	SURREY PCT	5P5	Q37	1,297	1,280.8	(16.3)	(1.3)	1,056,705	1,228
32	WARWICKSHIRE PCT	5PM	Q34	638	630.4	(7.9)	(1.2)	521,925	1,223
33	NORTHUMBERLAND CARE PCT	TAC	Q30	438	433.4	(4.7)	(1.1)	309,408	1,416
34	NORTHAMPTONSHIRE PCT	5PD	Q33	748	740.0	(7.9)	(1.1)	639,626	1,169
35	WARRINGTON PCT	5J2	Q31	243	240.5	(2.4)	(1.0)	192,955	1,259
36	LEWISHAM PCT	5LF	Q36	402	399.0	(3.1)	(0.8)	246,906	1,628
37				**18,163**	**17,538**	**(625.3)**	**(3.6)**	**14,764,590**	**1,230**
38	EAST RIDING OF YORKSHIRE PCT	5NW	Q32	350	347.7	(2.0)	(0.6)	302,105	1,158
39	SANDWELL PCT	5PF	Q34	429	426.7	(2.3)	(0.5)	297,351	1,443
40	BERKSHIRE EAST PCT	5QG	Q38	422	419.6	(2.2)	(0.5)	375,924	1,122
41	GREAT YARMOUTH AND WAVENEY PCT	5PR	Q35	294	292.4	(1.5)	(0.5)	220,301	1,334
42	BERKSHIRE WEST PCT	5QF	Q38	484	482.7	(1.5)	(0.3)	449,911	1,076
43	BIRMINGHAM EAST AND NORTH PCT	5PG	Q34	554	552.6	(0.9)	(0.2)	400,850	1,381
44	NORTH EAST LINCOLNSHIRE PCT	5AN	Q32	206	205.9	0.0	0.0	161,937	1,272
45	SEFTON PCT	5NJ	Q31	408	408.3	0.0	0.0	273,172	1,494
46	CROYDON PCT	5K9	Q36	415	415.2	0.0	0.0	335,901	1,236
47	TRAFFORD PCT	5NR	Q31	275	275.3	0.0	0.0	212,653	1,294
48	DEVON PCT	5QQ	Q39	918	917.9	0.1	0.0	720,318	1,274
49	SOUTH GLOUCESTERSHIRE PCT	5A3	Q39	276	276.5	0.0	0.0	238,853	1,157
50	BARNET PCT	5A9	Q36	415	414.6	0.0	0.0	332,126	1,248
51	CORNWALL AND ISLES OF SCILLY PCT	5QP	Q39	648	648.4	0.1	0.0	526,105	1,232
52	WAKEFIELD DISTRICT PCT	5N3	Q32	454	454.4	0.1	0.0	333,104	1,364
53	ISLINGTON PCT	5K8	Q36	341	340.9	0.1	0.0	184,704	1,845
54	RICHMOND AND TWICKENHAM PCT	5M6	Q36	216	216.4	0.0	0.0	188,266	1,149
55	MANCHESTER PCT	5NT	Q31	781	781.6	0.2	0.0	470,532	1,661
56	WORCESTERSHIRE PCT	5PL	Q34	645	644.8	0.2	0.0	545,973	1,181
57	LEICESTER CITY PCT	5PC	Q33	407	406.9	0.1	0.0	300,035	1,356
58	COUNTY DURHAM PCT	5ND	Q30	721	721.1	0.2	0.0	498,018	1,447
59	DARLINGTON PCT	5J9	Q30	139	138.6	0.1	0.0	97,548	1,421
60	LEEDS PCT	5N1	Q32	969	969.3	0.4	0.0	725,057	1,336
61	NEWHAM PCT	5C5	Q36	415	415.3	0.2	0.1	264,004	1,572
62	STOCKPORT PCT	5F7	Q31	366	366.2	0.2	0.1	280,409	1,305
63	HARTLEPOOL PCT	5D9	Q30	132	131.8	0.1	0.1	90,121	1,462
64	SHROPSHIRE COUNTY PCT	5M2	Q34	351	351.5	0.2	0.1	285,709	1,230
65	WIRRAL PCT	5NK	Q31	467	467.3	0.3	0.1	313,745	1,488
66	HALTON AND ST HELENS PCT	5NM	Q31	447	447.6	0.3	0.1	299,552	1,493
67	STOKE ON TRENT PCT	5PJ	Q34	386	386.2	0.3	0.1	252,867	1,526
68	BURY PCT	5JX	Q31	231	231.6	0.2	0.1	181,446	1,275
69	SUNDERLAND TEACHING PCT	5KL	Q30	412	412.7	0.3	0.1	275,582	1,496
70	BROMLEY PCT	5A7	Q36	369	369.4	0.3	0.1	307,030	1,202
71	CENTRAL AND EASTERN CHESHIRE PCT	5NP	Q31	536	536.8	0.6	0.1	443,603	1,209
72	SOUTH STAFFORDSHIRE PCT	5PK	Q34	680	681.3	0.8	0.1	578,843	1,176
73	NORTH TYNESIDE PCT	5D8	Q30	290	290.0	0.4	0.1	198,565	1,458
74	EALING PCT	5HX	Q36	440	440.5	0.6	0.1	317,289	1,386
75	GATESHEAD PCT	5KF	Q30	295	295.6	0.5	0.2	192,822	1,531

				Net expenditure 2006–07 £ms	*Revenue Resource Limit (RRL) 2006–07 £ms*	*Surplus/ (deficit) 2006–07 £ms*	*% of Surplus/ (deficit) as part of the RRL 2006–07 %*	*Population*	*Net expenditure per head 2006–07 £s*
76	CAMDEN PCT	5K7	Q36	371	371.4	0.6	0.2	227,563	1,629
77	SHEFFIELD PCT	5N4	Q32	737	737.7	1.2	0.2	518,063	1,422
78	HARROW PCT	5K6	Q36	244	244.6	0.4	0.2	197,506	1,236
79	SOUTH TYNESIDE PCT	5KG	Q30	228	228.1	0.4	0.2	149,427	1,524
80	KIRKLEES PCT	5N2	Q32	486	487.0	0.9	0.2	385,447	1,261
81	GLOUCESTERSHIRE PCT	5QH	Q39	683	684.2	1.4	0.2	576,628	1,184
82	CALDERDALE PCT	5J6	Q32	254	254.2	0.5	0.2	194,387	1,305
83	NEWCASTLE PCT	5D7	Q30	400	401.2	0.9	0.2	258,859	1,547
84	HARINGEY TEACHING PCT	5C9	Q36	344	344.7	0.8	0.2	235,198	1,462
85	BRIGHTON AND HOVE CITY PCT	5LQ	Q37	356	356.9	0.8	0.2	261,849	1,360
86	NORTH LANCASHIRE PCT	5NF	Q31	432	433.0	1.0	0.2	322,900	1,338
87	NORTH EAST ESSEX PCT	5PW	Q35	381	381.6	0.9	0.2	305,758	1,245
88	BOLTON PCT	5HQ	Q31	350	351.2	0.8	0.2	266,067	1,317
89	LAMBETH PCT	5LD	Q36	479	480.4	1.2	0.3	279,036	1,717
90	SOUTHWARK PCT	5LE	Q36	396	396.9	1.1	0.3	237,702	1,665
91	TORBAY CARE PCT	TAL	Q39	189	189.9	0.6	0.3	140,394	1,349
92	SOUTH EAST ESSEX PCT	5P1	Q35	413	414.4	1.4	0.3	329,889	1,252
93	BARNSLEY PCT	5JE	Q32	326	327.6	1.3	0.4	229,326	1,423
94	DONCASTER PCT	5N5	Q32	417	418.7	1.7	0.4	292,761	1,424
95	SOLIHULL CARE PCT	TAM	Q34	239	239.7	1.0	0.4	199,994	1,193
96	WEST ESSEX PCT	5PV	Q35	364	365.3	1.5	0.4	258,218	1,409
97	LINCOLNSHIRE PCT	5N9	Q33	836	839.3	3.7	0.4	701,402	1,191
98	OLDHAM PCT	5J5	Q31	317	318.5	1.4	0.5	220,123	1,441
99	BRADFORD AND AIREDALE PCT	5NY	Q32	685	687.9	3.2	0.5	490,499	1,396
100	SOUTH WEST ESSEX PCT	5PY	Q35	467	469.5	2.2	0.5	391,611	1,193
101	LIVERPOOL PCT	5NL	Q31	768	772.0	3.8	0.5	449,830	1,708
102	ASHTON, LEIGH AND WIGAN PCT	5HG	Q31	416	418.2	2.2	0.5	302,074	1,377
103	PLYMOUTH TEACHING PCT	5F1	Q39	341	343.1	1.8	0.5	248,320	1,374
104	MEDWAY PCT	5L3	Q37	308	309.9	1.6	0.5	270,146	1,141
105	CENTRAL LANCASHIRE PCT	5NG	Q31	591	594.4	3.1	0.5	440,677	1,342
106	REDCAR AND CLEVELAND PCT	5QR	Q30	170	171.1	0.9	0.5	129,509	1,314
107	DERBYSHIRE COUNTY PCT	5N6	Q33	879	883.9	4.9	0.6	687,639	1,278
108	BATH AND NORTH EAST SOMERSET PCT	5FL	Q39	209	210.1	1.2	0.6	181,661	1,150
109	SWINDON PCT	5K3	Q39	225	225.9	1.4	0.6	188,275	1,193
110	GREENWICH TEACHING PCT	5A8	Q36	340	342.5	2.4	0.7	237,353	1,433
111	BOURNEMOUTH AND POOLE PCT	5QN	Q39	416	418.7	2.9	0.7	323,342	1,286
112	HAMPSHIRE PCT	5QC	Q38	1,388	1,398.0	9.9	0.7	1,258,847	1,103
113	TAMESIDE AND GLOSSOP PCT	5LH	Q31	309	311.5	2.2	0.7	223,984	1,381
114	EASTERN AND COASTAL KENT PCT	5QA	Q37	902	908.6	6.6	0.7	716,236	1,259
115	EAST LANCASHIRE PCT	5NH	Q31	517	521.0	3.8	0.7	371,215	1,393
116	ISLE OF WIGHT NHS PCT	5QT	Q38	188	189.2	1.4	0.7	140,839	1,333
117	ROTHERHAM PCT	5H8	Q32	342	344.6	2.6	0.8	243,394	1,405
118	OXFORDSHIRE PCT	5QE	Q38	696	701.7	5.4	0.8	616,329	1,130
119	SALFORD PCT	5F5	Q31	365	368.3	2.9	0.8	218,576	1,672
120	HEYWOOD, MIDDLETON AND ROCHDALE PCT	5NQ	Q31	286	288.5	2.3	0.8	205,437	1,393
121	BLACKPOOL PCT	5HP	Q31	248	250.0	2.0	0.8	141,641	1,751
122	HEREFORDSHIRE PCT	5CN	Q34	218	219.6	1.9	0.8	176,836	1,231
123	HULL PCT	5NX	Q32	380	382.9	3.3	0.9	267,157	1,421
124	HASTINGS AND ROTHER PCT	5P8	Q37	250	252.5	2.2	0.9	170,957	1,464
125	DUDLEY PCT	5PE	Q34	395	398.6	3.6	0.9	301,660	1,310
126	SOUTH BIRMINGHAM PCT	5M1	Q34	507	511.5	4.7	0.9	341,499	1,484
127	TELFORD AND WREKIN PCT	5MK	Q34	191	193.2	1.8	0.9	162,390	1,179
128	NORTH TEES PCT	5E1	Q30	234	236.3	2.2	0.9	187,936	1,246
129	WESTMINSTER PCT	5LC	Q36	355	357.9	3.3	0.9	246,597	1,438
130	KNOWSLEY PCT	5J4	Q31	244	246.2	2.4	1.0	148,311	1,643
131	BASSETLAW PCT	5ET	Q33	134	135.3	1.3	1.0	106,885	1,254
132	NOTTINGHAMSHIRE COUNTY PCT	5N8	Q33	773	781.7	8.8	1.1	629,408	1,228
133	BRISTOL PCT	5QJ	Q39	551	557.4	6.3	1.1	407,108	1,354
134	WESTERN CHESHIRE PCT	5NN	Q31	335	338.7	4.0	1.2	243,245	1,376
135	DORSET PCT	5QM	Q39	480	485.3	5.8	1.2	386,055	1,242
136	HEART OF BIRMINGHAM TEACHING PCT	5MX	Q34	436	440.9	5.3	1.2	285,007	1,528
137	NOTTINGHAM CITY PCT	5EM	Q33	405	410.1	4.9	1.2	290,787	1,393
138	SOMERSET PCT	5QL	Q39	628	636.2	7.9	1.2	514,358	1,221
139	BLACKBURN WITH DARWEN PCT	5CC	Q31	215	217.4	2.9	1.3	149,858	1,432
140	MIDDLESBROUGH PCT	5KM	Q30	249	252.5	3.4	1.3	141,614	1,759
141	DERBY CITY PCT	5N7	Q33	344	348.9	4.7	1.3	271,230	1,269
142	CITY AND HACKNEY TEACHING PCT	5C3	Q36	364	369.1	5.0	1.3	227,904	1,598
143	PETERBOROUGH PCT	5PN	Q35	209	212.2	2.9	1.4	150,398	1,392
144	KENSINGTON AND CHELSEA PCT	5LA	Q36	276	281.2	5.0	1.8	205,709	1,343
145	TOWER HAMLETS PCT	5C4	Q36	345	352.0	6.6	1.9	212,396	1,626
146	WALSALL TEACHING PCT	5M3	Q34	352	359.1	6.9	1.9	245,329	1,436
147	WOLVERHAMPTON CITY PCT	5MV	Q34	334	340.5	6.5	1.9	239,048	1,397
148	PORTSMOUTH CITY TEACHING PCT	5FE	Q38	262	267.4	5.8	2.2	183,106	1,429
149	BARKING AND DAGENHAM PCT	5C2	Q36	226	231.1	5.1	2.2	167,700	1,347
150	SOUTHAMPTON CITY PCT	5L1	Q38	303	311.2	7.7	2.5	237,818	1,276
151	HAMMERSMITH AND FULHAM PCT	5H1	Q36	265	271.9	7.4	2.7	175,179	1,510
152	WANDSWORTH PCT	5LG	Q36	386	398.9	13.4	3.3	271,773	1,419
	REDBRIDGE PCT	5NA	Q36	279	288.7	10.0	3.4	228,119	1,222

Note: Population by PCT (2004 GP lists constrained to 2003 based ONS subnational population projections for 2006–07, as used for 2006–07 PCT revenue allocations)
Source: Department of Health

PCT SPEND VS REVENUE RESOURCE LIMIT AND SPEND PER HEAD OF POPULATION (ORDERED BY POPULATION)

				Net expenditure 2006–07 £ms	*Revenue Resource Limit (RRL) 2006–07 £ms*	*Surplus/ (deficit) 2006–07 £ms*	*% of Surplus/ (deficit) as part of the RRL 2006–07 %*	*Population*	*Net expenditure per head 2006–07 £s*
1	HAMPSHIRE PCT	5QC	Q38	1,388	1,398.0	9.9	0.7	1,258,847	1,103
2	SURREY PCT	5P5	Q37	1,297	1,280.8	(16.3)	(1.3)	1,056,705	1,228
3	WEST SUSSEX PCT	5P6	Q37	979	966.0	(12.9)	(1.3)	769,610	1,272
4	NORTH YORKSHIRE AND YORK PCT	5NV	Q32	914	881.7	(32.1)	(3.6)	761,664	1,200
5	LEEDS PCT	5N1	Q32	969	969.3	0.4	0.0	725,057	1,336
6	DEVON PCT	5QQ	Q39	918	917.9	0.1	0.0	720,318	1,274

				Net expenditure 2006–07 £ms	*Revenue Resource Limit (RRL) 2006–07 £ms*	*Surplus/ (deficit) 2006–07 £ms*	*% of Surplus/ (deficit) as part of the RRL 2006–07 %*	*Population*	*Net expenditure per head 2006–07 £s*
7	EASTERN AND COASTAL KENT PCT	5QA	Q37	902	908.6	6.6	0.7	716,236	1,259
8	NORFOLK PCT	5PQ	Q35	882	835.8	(46.7)	(5.6)	714,177	1,236
9	LINCOLNSHIRE PCT	5N9	Q33	836	839.3	3.7	0.4	701,402	1,191
10	DERBYSHIRE COUNTY PCT	5N6	Q33	879	883.9	4.9	0.6	687,639	1,278
11	WEST KENT PCT	5P9	Q37	746	730.6	(15.9)	(2.2)	651,241	1,146
12	NORTHAMPTONSHIRE PCT	5PD	Q33	748	740.0	(7.9)	(1.1)	639,626	1,169
13	LEICESTERSHIRE COUNTY AND RUTLAND PCT	5PA	Q33	719	701.4	(17.8)	(2.5)	636,439	1,130
14	NOTTINGHAMSHIRE COUNTY PCT	5N8	Q33	773	781.7	8.8	1.1	629,408	1,228
15	OXFORDSHIRE PCT	5QE	Q38	696	701.7	5.4	0.8	616,329	1,130
16	SUFFOLK PCT	5PT	Q35	673	642.1	(30.8)	(4.8)	588,113	1,144
17	CAMBRIDGESHIRE PCT	5PP	Q35	685	633.0	(52.2)	(8.3)	584,728	1,172
18	SOUTH STAFFORDSHIRE PCT	5PK	Q34	680	681.3	0.8	0.1	578,843	1,176
19	GLOUCESTERSHIRE PCT	5QH	Q39	683	684.2	1.4	0.2	576,628	1,184
20	WORCESTERSHIRE PCT	5PL	Q34	645	644.8	0.2	0.0	545,973	1,181
21	EAST AND NORTH HERTFORDSHIRE PCT	5P3	Q35	601	577.4	(23.6)	(4.1)	544,040	1,105
22	WEST HERTFORDSHIRE PCT	5P4	Q35	611	584.1	(26.6)	(4.6)	538,238	1,135
23	CORNWALL AND ISLES OF SCILLY PCT	5QP	Q39	648	648.4	0.1	0.0	526,105	1,232
24	WARWICKSHIRE PCT	5PM	Q34	638	630.4	(7.9)	(1.2)	521,925	1,223
25	SHEFFIELD PCT	5N4	Q32	737	737.7	1.2	0.2	518,063	1,422
26	SOMERSET PCT	5QL	Q39	628	636.2	7.9	1.2	514,358	1,221
27	COUNTY DURHAM PCT	5ND	Q30	721	721.1	0.2	0.0	498,018	1,447
28	CUMBRIA PCT	5NE	Q31	660	622.9	(36.7)	(5.9)	495,122	1,332
29	BRADFORD AND AIREDALE PCT	5NY	Q32	685	687.9	3.2	0.5	490,499	1,396
30	BUCKINGHAMSHIRE PCT	5QD	Q38	547	526.8	(20.1)	(3.8)	490,149	1,116
31	MANCHESTER PCT	5NT	Q31	781	781.6	0.2	0.0	470,532	1,661
32	BERKSHIRE WEST PCT	5QF	Q38	484	482.7	(1.5)	(0.3)	449,911	1,076
33	LIVERPOOL PCT	5NL	Q31	768	772.0	3.8	0.5	449,830	1,708
34	WILTSHIRE PCT	5QK	Q39	507	486.8	(20.2)	(4.2)	448,484	1,130
35	CENTRAL AND EASTERN CHESHIRE PCT	5NP	Q31	536	536.8	0.6	0.1	443,603	1,209
36	CENTRAL LANCASHIRE PCT	5NG	Q31	591	594.4	3.1	0.5	440,677	1,342
37	BRISTOL PCT	5QJ	Q39	551	557.4	6.3	1.1	407,108	1,354
38	BEDFORDSHIRE PCT	5P2	Q35	433	415.8	(17.6)	(4.2)	404,677	1,071
39	BIRMINGHAM EAST AND NORTH PCT	5PG	Q34	554	552.6	(0.9)	(0.2)	400,850	1,381
40	SOUTH WEST ESSEX PCT	5PY	Q35	467	469.5	2.2	0.5	391,611	1,193
41	DORSET PCT	5QM	Q39	480	485.3	5.8	1.2	386,055	1,242
42	KIRKLEES PCT	5N2	Q32	486	487.0	0.9	0.2	385,447	1,261
43	BERKSHIRE EAST PCT	5QG	Q38	422	419.6	(2.2)	(0.5)	375,924	1,122
44	EAST LANCASHIRE PCT	5NH	Q31	517	521.0	3.8	0.7	371,215	1,393
45	SUTTON AND MERTON PCT	5M7	Q36	454	443.7	(10.1)	(2.3)	366,747	1,237
46	MID ESSEX PCT	5PX	Q35	386	368.2	(17.7)	(4.8)	350,175	1,102
47	SOUTH BIRMINGHAM PCT	5M1	Q34	507	511.5	4.7	0.9	341,499	1,484
48	CROYDON PCT	5K9	Q36	415	415.2	0.0	0.0	335,901	1,236
49	WAKEFIELD DISTRICT PCT	5N3	Q32	454	454.4	0.1	0.0	333,104	1,364
50	BARNET PCT	5A9	Q36	415	414.6	0.0	0.0	332,126	1,248
51	SOUTH EAST ESSEX PCT	5P1	Q35	413	414.4	1.4	0.3	329,889	1,252
52	EAST SUSSEX DOWNS AND WEALD PCT	5P7	Q37	432	413.9	(18.1)	(4.4)	325,664	1,327
53	BOURNEMOUTH AND POOLE PCT	5QN	Q39	416	418.7	2.9	0.7	323,342	1,286
54	NORTH LANCASHIRE PCT	5NF	Q31	432	433.0	1.0	0.2	322,900	1,338
55	COVENTRY TEACHING PCT	5MD	Q34	513	505.9	(6.8)	(1.3)	320,103	1,602
56	EALING PCT	5HX	Q36	440	440.5	0.6	0.1	317,289	1,386
57	WIRRAL PCT	5NK	Q31	467	467.3	0.3	0.1	313,745	1,488
58	NORTHUMBERLAND CARE PCT	TAC	Q30	438	433.4	(4.7)	(1.1)	309,408	1,416
59	BROMLEY PCT	5A7	Q36	369	369.4	0.3	0.1	307,030	1,202
60	NORTH EAST ESSEX PCT	5PW	Q35	381	381.6	0.9	0.2	305,758	1,245
61	EAST RIDING OF YORKSHIRE PCT	5NW	Q32	350	347.7	(2.0)	(0.6)	302,105	1,158
62	ASHTON, LEIGH AND WIGAN PCT	5HG	Q31	416	418.2	2.2	0.5	302,074	1,377
63	DUDLEY PCT	5PE	Q34	395	398.6	3.6	0.9	301,660	1,310
64	LEICESTER CITY PCT	5PC	Q33	407	406.9	0.1	0.0	300,035	1,356
65	HALTON AND ST HELENS PCT	5NM	Q31	447	447.6	0.3	0.1	299,552	1,493
66	SANDWELL PCT	5PF	Q34	429	426.7	(2.3)	(0.5)	297,351	1,443
67	DONCASTER PCT	5N5	Q32	417	418.7	1.7	0.4	292,761	1,424
68	NOTTINGHAM CITY PCT	5EM	Q33	405	410.1	4.9	1.2	290,787	1,393
69	SHROPSHIRE COUNTY PCT	5M2	Q34	351	351.5	0.2	0.1	285,709	1,230
70	HEART OF BIRMINGHAM TEACHING PCT	5MX	Q34	436	440.9	5.3	1.2	285,007	1,528
71	STOCKPORT PCT	5F7	Q31	366	366.2	0.2	0.1	280,409	1,305
72	LAMBETH PCT	5LD	Q36	479	480.4	1.2	0.3	279,036	1,717
73	SUNDERLAND TEACHING PCT	5KL	Q30	412	412.7	0.3	0.1	275,582	1,496
74	SEFTON PCT	5NJ	Q31	408	408.3	0.0	0.0	273,172	1,494
75	WANDSWORTH PCT	5LG	Q36	386	398.9	13.4	3.3	271,773	1,419
76	BRENT TEACHING PCT	5K5	Q36	428	402.5	(25.1)	(6.2)	271,401	1,576
77	DERBY CITY PCT	5N7	Q33	344	348.9	4.7	1.3	271,230	1,269
78	MEDWAY PCT	5L3	Q37	308	309.9	1.6	0.5	270,146	1,141
79	HULL PCT	5NX	Q32	380	382.9	3.3	0.9	267,157	1,421
80	ENFIELD PCT	5C1	Q36	356	342.5	(13.0)	(3.8)	266,832	1,333
81	BOLTON PCT	5HQ	Q31	350	351.2	0.8	0.2	266,067	1,317
82	NEWHAM PCT	5C5	Q36	415	415.3	0.2	0.1	264,004	1,572
83	BRIGHTON AND HOVE CITY PCT	5LQ	Q37	356	356.9	0.8	0.2	261,849	1,360
84	NEWCASTLE PCT	5D7	Q30	400	401.2	0.9	0.2	258,859	1,547
85	WEST ESSEX PCT	5PV	Q35	364	365.3	1.5	0.4	258,218	1,409
86	STOKE ON TRENT PCT	5PJ	Q34	386	386.2	0.3	0.1	252,867	1,526
87	PLYMOUTH TEACHING PCT	5F1	Q39	341	343.1	1.8	0.5	248,320	1,374
88	LEWISHAM PCT	5LF	Q36	402	399.0	(3.1)	(0.8)	246,906	1,628
89	WESTMINSTER PCT	5LC	Q36	355	357.9	3.3	0.9	246,597	1,438
90	WALSALL TEACHING PCT	5M3	Q34	352	359.1	6.9	1.9	245,329	1,436
91	HILLINGDON PCT	5AT	Q36	303	251.2	(52.1)	(20.8)	243,666	1,245
92	ROTHERHAM PCT	5H8	Q32	342	344.6	2.6	0.8	243,394	1,405
93	WESTERN CHESHIRE PCT	5NN	Q31	335	338.7	4.0	1.2	243,245	1,376
94	WOLVERHAMPTON CITY PCT	5MV	Q34	334	340.5	6.5	1.9	239,048	1,397
95	SOUTH GLOUCESTERSHIRE PCT	5A3	Q39	276	276.5	0.0	0.0	238,853	1,157
96	HAVERING PCT	5A4	Q36	320	313.8	(6.3)	(2.0)	237,992	1,345
97	SOUTHAMPTON CITY PCT	5L1	Q38	303	311.2	7.7	2.5	237,818	1,276
98	SOUTHWARK PCT	5LE	Q36	396	396.9	1.1	0.3	237,702	1,665
99	GREENWICH TEACHING PCT	5A8	Q36	340	342.5	2.4	0.7	237,353	1,433
100	HARINGEY TEACHING PCT	5C9	Q36	344	344.7	0.8	0.2	235,198	1,462
101	BARNSLEY PCT	5JE	Q32	326	327.6	1.3	0.4	229,326	1,423
102	MILTON KEYNES PCT	5CQ	Q38	258	251.4	(6.7)	(2.7)	228,793	1,128
103	REDBRIDGE PCT	5NA	Q36	279	288.7	10.0	3.4	228,119	1,222
104	CITY AND HACKNEY TEACHING PCT	5C3	Q36	364	369.1	5.0	1.3	227,904	1,598
105	CAMDEN PCT	5K7	Q36	371	371.4	0.6	0.2	227,563	1,629
106	WALTHAM FOREST PCT	5NC	Q36	312	307.0	(5.0)	(1.6)	226,757	1,376
107	TAMESIDE AND GLOSSOP PCT	5LH	Q31	309	311.5	2.2	0.7	223,984	1,381
108	GREAT YARMOUTH AND WAVENEY PCT	5PR	Q35	294	292.4	(1.5)	(0.5)	220,301	1,334

				Net expenditure 2006–07 £ms	*Revenue Resource Limit (RRL) 2006–07 £ms*	*Surplus/ (deficit) 2006–07 £ms*	*% of Surplus/ (deficit) as part of the RRL 2006–07 %*	*Population*	*Net expenditure per head 2006–07 £s*
109	OLDHAM PCT	5J5	Q31	317	318.5	1.4	0.5	220,123	1,441
110	SALFORD PCT	5F5	Q31	365	368.3	2.9	0.8	218,576	1,672
111	HOUNSLOW PCT	5HY	Q36	300	286.7	(12.9)	(4.5)	218,305	1,372
112	TRAFFORD PCT	5NR	Q31	275	275.3	0.0	0.0	212,653	1,294
113	TOWER HAMLETS PCT	5C4	Q36	345	352.0	6.6	1.9	212,396	1,626
114	BEXLEY CARE PCT	TAK	Q36	258	249.5	(8.5)	(3.4)	209,749	1,230
115	KENSINGTON AND CHELSEA PCT	5LA	Q36	276	281.2	5.0	1.8	205,709	1,343
116	HEYWOOD, MIDDLETON AND ROCHDALE PCT	5NQ	Q31	286	288.5	2.3	0.8	205,437	1,393
117	NORTH STAFFORDSHIRE PCT	5PH	Q34	257	253.8	(3.6)	(1.4)	203,408	1,266
118	SOLIHULL CARE PCT	TAM	Q34	239	239.7	1.0	0.4	199,994	1,193
119	NORTH TYNESIDE PCT	5D8	Q30	290	290.0	0.4	0.1	198,565	1,458
120	HARROW PCT	5K6	Q36	244	244.6	0.4	0.2	197,506	1,236
121	CALDERDALE PCT	5J6	Q32	254	254.2	0.5	0.2	194,387	1,305
122	NORTH SOMERSET PCT	5M8	Q39	239	230.2	(8.8)	(3.8)	193,569	1,235
123	WARRINGTON PCT	5J2	Q31	243	240.5	(2.4)	(1.0)	192,955	1,259
124	GATESHEAD PCT	5KF	Q30	295	295.6	0.5	0.2	192,822	1,531
125	SWINDON PCT	5K3	Q39	225	225.9	1.4	0.6	188,275	1,193
126	RICHMOND AND TWICKENHAM PCT	5M6	Q36	216	216.4	0.0	0.0	188,266	1,149
127	NORTH TEES PCT	5E1	Q30	234	236.3	2.2	0.9	187,936	1,246
128	ISLINGTON PCT	5K8	Q36	341	340.9	0.1	0.0	184,704	1,845
129	PORTSMOUTH CITY TEACHING PCT	5FE	Q38	262	267.4	5.8	2.2	183,106	1,429
130	LUTON PCT	5GC	Q35	219	211.1	(8.4)	(4.0)	182,087	1,205
131	BATH AND NORTH EAST SOMERSET PCT	5FL	Q39	209	210.1	1.2	0.6	181,661	1,150
132	BURY PCT	5JX	Q31	231	231.6	0.2	0.1	181,446	1,275
133	HEREFORDSHIRE PCT	5CN	Q34	218	219.6	1.9	0.8	176,836	1,231
134	HAMMERSMITH AND FULHAM PCT	5H1	Q36	265	271.9	7.4	2.7	175,179	1,510
135	HASTINGS AND ROTHER PCT	5P8	Q37	250	252.5	2.2	0.9	170,957	1,464
136	KINGSTON PCT	5A5	Q36	204	183.0	(21.1)	(11.5)	169,414	1,204
137	BARKING AND DAGENHAM PCT	5C2	Q36	226	231.1	5.1	2.2	167,700	1,347
138	TELFORD AND WREKIN PCT	5MK	Q34	191	193.2	1.8	0.9	162,390	1,179
139	NORTH EAST LINCOLNSHIRE PCT	5AN	Q32	206	205.9	0.0	0.0	161,937	1,272
140	NORTH LINCOLNSHIRE PCT	5EF	Q32	201	195.1	(5.6)	(2.9)	155,720	1,289
141	PETERBOROUGH PCT	5PN	Q35	209	212.2	2.9	1.4	150,398	1,392
142	BLACKBURN WITH DARWEN PCT	5CC	Q31	215	217.4	2.9	1.3	149,858	1,432
143	SOUTH TYNESIDE PCT	5KG	Q30	228	228.1	0.4	0.2	149,427	1,524
144	KNOWSLEY PCT	5J4	Q31	244	246.2	2.4	1.0	148,311	1,643
145	BLACKPOOL PCT	5HP	Q31	248	250.0	2.0	0.8	141,641	1,751
146	MIDDLESBROUGH PCT	5KM	Q30	249	252.5	3.4	1.3	141,614	1,759
147	ISLE OF WIGHT NHS PCT	5QT	Q38	188	189.2	1.4	0.7	140,839	1,333
148	TORBAY CARE PCT	TAL	Q39	189	189.9	0.6	0.3	140,394	1,349
149	REDCAR AND CLEVELAND PCT	5QR	Q30	170	171.1	0.9	0.5	129,509	1,314
150	BASSETLAW PCT	5ET	Q33	134	135.3	1.3	1.0	106,885	1,254
151	DARLINGTON PCT	5J9	Q30	139	138.6	0.1	0.0	97,548	1,421
152	HARTLEPOOL PCT	5D9	Q30	132	131.8	0.1	0.1	90,121	1,462
				65,971	**65,602**	**(369.7)**	**(0.6)**	**50,476,231**	**1,307**

Note: Population by PCT (2004 GP lists constrained to 2003 based ONS subnational population projections for 2006–07, as used for 2006–07 PCT revenue allocations)
Source: Department of Health

PCT SPEND VS REVENUE RESOURCE LIMIT AND SPEND PER HEAD OF POPULATION (ORDERED BY NET EXPENDITURE PER HEAD 2006–07)

				Net expenditure 2006–07 £ms	*Revenue Resource Limit (RRL) 2006–07 £ms*	*Surplus/ (deficit) 2006–07 £ms*	*% of Surplus/ (deficit) as part of the RRL 2006–07 %*	*Population*	*Net expenditure per head 2006–07 £s*
1	ISLINGTON PCT	5K8	Q36	341	340.9	0.1	0.0	184,704	1,845
2	MIDDLESBROUGH PCT	5KM	Q30	249	252.5	3.4	1.3	141,614	1,759
3	BLACKPOOL PCT	5HP	Q31	248	250.0	2.0	0.8	141,641	1,751
4	LAMBETH PCT	5LD	Q36	479	480.4	1.2	0.3	279,036	1,717
5	LIVERPOOL PCT	5NL	Q31	768	772.0	3.8	0.5	449,830	1,708
6	SALFORD PCT	5F5	Q31	365	368.3	2.9	0.8	218,576	1,672
7	SOUTHWARK PCT	5LE	Q36	396	396.9	1.1	0.3	237,702	1,665
8	MANCHESTER PCT	5NT	Q31	781	781.6	0.2	0.0	470,532	1,661
9	KNOWSLEY PCT	5J4	Q31	244	246.2	2.4	1.0	148,311	1,643
10	CAMDEN PCT	5K7	Q36	371	371.4	0.6	0.2	227,563	1,629
11	LEWISHAM PCT	5LF	Q36	402	399.0	(3.1)	(0.8)	246,906	1,628
12	TOWER HAMLETS PCT	5C4	Q36	345	352.0	6.6	1.9	212,396	1,626
13	COVENTRY TEACHING PCT	5MD	Q34	513	505.9	(6.8)	(1.3)	320,103	1,602
14	CITY AND HACKNEY TEACHING PCT	5C3	Q36	364	369.1	5.0	1.3	227,904	1,598
15	BRENT TEACHING PCT	5K5	Q36	428	402.5	(25.1)	(6.2)	271,401	1,576
16	NEWHAM PCT	5C5	Q36	415	415.3	0.2	0.1	264,004	1,572
17	NEWCASTLE PCT	5D7	Q30	400	401.2	0.9	0.2	258,859	1,547
18	GATESHEAD PCT	5KF	Q30	295	295.6	0.5	0.2	192,822	1,531
19	HEART OF BIRMINGHAM TEACHING PCT	5MX	Q34	436	440.9	5.3	1.2	285,007	1,528
20	STOKE ON TRENT PCT	5PJ	Q34	386	386.2	0.3	0.1	252,867	1,526
21	SOUTH TYNESIDE PCT	5KG	Q30	228	228.1	0.4	0.2	149,427	1,524
22	HAMMERSMITH AND FULHAM PCT	5H1	Q36	265	271.9	7.4	2.7	175,179	1,510
23	SUNDERLAND TEACHING PCT	5KL	Q30	412	412.7	0.3	0.1	275,582	1,496
24	SEFTON PCT	5NJ	Q31	408	408.3	0.0	0.0	273,172	1,494
25	HALTON AND ST HELENS PCT	5NM	Q31	447	447.6	0.3	0.1	299,552	1,493
26	WIRRAL PCT	5NK	Q31	467	467.3	0.3	0.1	313,745	1,488
27	SOUTH BIRMINGHAM PCT	5M1	Q34	507	511.5	4.7	0.9	341,499	1,484
28	HASTINGS AND ROTHER PCT	5P8	Q37	250	252.5	2.2	0.9	170,957	1,464
29	HARINGEY TEACHING PCT	5C9	Q36	344	344.7	0.8	0.2	235,198	1,462
30	HARTLEPOOL PCT	5D9	Q30	132	131.8	0.1	0.1	90,121	1,462
31	NORTH TYNESIDE PCT	5D8	Q30	290	290.0	0.4	0.1	198,565	1,458
32	COUNTY DURHAM PCT	5ND	Q30	721	721.1	0.2	0.0	498,018	1,447
33	SANDWELL PCT	5PF	Q34	429	426.7	(2.3)	(0.5)	297,351	1,443
34	OLDHAM PCT	5J5	Q31	317	318.5	1.4	0.5	220,123	1,441
35	WESTMINSTER PCT	5LC	Q36	355	357.9	3.3	0.9	246,597	1,438
36	WALSALL TEACHING PCT	5M3	Q34	352	359.1	6.9	1.9	245,329	1,436
37	GREENWICH TEACHING PCT	5A8	Q36	340	342.5	2.4	0.7	237,353	1,433
38	BLACKBURN WITH DARWEN PCT	5CC	Q31	215	217.4	2.9	1.3	149,858	1,432
39	PORTSMOUTH CITY TEACHING PCT	5FE	Q38	262	267.4	5.8	2.2	183,106	1,429

				Net expenditure 2006–07 £ms	*Revenue Resource Limit (RRL) 2006–07 £ms*	*Surplus/ (deficit) 2006–07 £ms*	*% of Surplus/ (deficit) as part of the RRL 2006–07 %*	*Population*	*Net expenditure per head 2006–07 £s*
40	DONCASTER PCT	5N5	Q32	417	418.7	1.7	0.4	292,761	1,424
41	BARNSLEY PCT	5JE	Q32	326	327.6	1.3	0.4	229,326	1,423
42	SHEFFIELD PCT	5N4	Q32	737	737.7	1.2	0.2	518,063	1,422
43	HULL PCT	5NX	Q32	380	382.9	3.3	0.9	267,157	1,421
44	DARLINGTON PCT	5J9	Q30	139	138.6	0.1	0.0	97,548	1,421
45	WANDSWORTH PCT	5LG	Q36	386	398.9	13.4	3.3	271,773	1,419
46	NORTHUMBERLAND CARE PCT	TAC	Q30	438	433.4	(4.7)	(1.1)	309,408	1,416
47	WEST ESSEX PCT	5PV	Q35	364	365.3	1.5	0.4	258,218	1,409
48	ROTHERHAM PCT	5H8	Q32	342	344.6	2.6	0.8	243,394	1,405
49	WOLVERHAMPTON CITY PCT	5MV	Q34	334	340.5	6.5	1.9	239,048	1,397
50	BRADFORD AND AIREDALE PCT	5NY	Q32	685	687.9	3.2	0.5	490,499	1,396
51	NOTTINGHAM CITY PCT	5EM	Q33	405	410.1	4.9	1.2	290,787	1,393
52	EAST LANCASHIRE PCT	5NH	Q31	517	521.0	3.8	0.7	371,215	1,393
53	HEYWOOD, MIDDLETON AND ROCHDALE PCT	5NQ	Q31	286	288.5	2.3	0.8	205,437	1,393
54	PETERBOROUGH PCT	5PN	Q35	209	212.2	2.9	1.4	150,398	1,392
55	EALING PCT	5HX	Q36	440	440.5	0.6	0.1	317,289	1,386
56	BIRMINGHAM EAST AND NORTH PCT	5PG	Q34	554	552.6	(0.9)	(0.2)	400,850	1,381
57	TAMESIDE AND GLOSSOP PCT	5LH	Q31	309	311.5	2.2	0.7	223,984	1,381
58	ASHTON, LEIGH AND WIGAN PCT	5HG	Q31	416	418.2	2.2	0.5	302,074	1,377
59	WESTERN CHESHIRE PCT	5NN	Q31	335	338.7	4.0	1.2	243,245	1,376
60	WALTHAM FOREST PCT	5NC	Q36	312	307.0	(5.0)	(1.6)	226,757	1,376
61	PLYMOUTH TEACHING PCT	5F1	Q39	341	343.1	1.8	0.5	248,320	1,374
62	HOUNSLOW PCT	5HY	Q36	300	286.7	(12.9)	(4.5)	218,305	1,372
63	WAKEFIELD DISTRICT PCT	5N3	Q32	454	454.4	0.1	0.0	333,104	1,364
64	BRIGHTON AND HOVE CITY PCT	5LQ	Q37	356	356.9	0.8	0.2	261,849	1,360
65	LEICESTER CITY PCT	5PC	Q33	407	406.9	0.1	0.0	300,035	1,356
66	BRISTOL PCT	5QJ	Q39	551	557.4	6.3	1.1	407,108	1,354
67	TORBAY CARE PCT	TAL	Q39	189	189.9	0.6	0.3	140,394	1,349
68	BARKING AND DAGENHAM PCT	5C2	Q36	226	231.1	5.1	2.2	167,700	1,347
69	HAVERING PCT	5A4	Q36	320	313.8	(6.3)	(2.0)	237,992	1,345
70	KENSINGTON AND CHELSEA PCT	5LA	Q36	276	281.2	5.0	1.8	205,709	1,343
71	CENTRAL LANCASHIRE PCT	5NG	Q31	591	594.4	3.1	0.5	440,677	1,342
72	NORTH LANCASHIRE PCT	5NF	Q31	432	433.0	1.0	0.2	322,900	1,338
73	LEEDS PCT	5N1	Q32	969	969.3	0.4	0.0	725,057	1,336
74	GREAT YARMOUTH AND WAVENEY PCT	5PR	Q35	294	292.4	(1.5)	(0.5)	220,301	1,334
75	ISLE OF WIGHT NHS PCT	5QT	Q38	188	189.2	1.4	0.7	140,839	1,333
76	ENFIELD PCT	5C1	Q36	356	342.5	(13.0)	(3.8)	266,832	1,333
77	CUMBRIA PCT	5NE	Q31	660	622.9	(36.7)	(5.9)	495,122	1,332
78	EAST SUSSEX DOWNS AND WEALD PCT	5P7	Q37	432	413.9	(18.1)	(4.4)	325,664	1,327
79	BOLTON PCT	5HQ	Q31	350	351.2	0.8	0.2	266,067	1,317
80	REDCAR AND CLEVELAND PCT	5QR	Q30	170	171.1	0.9	0.5	129,509	1,314
81	DUDLEY PCT	5PE	Q34	395	398.6	3.6	0.9	301,660	1,310
82	STOCKPORT PCT	5F7	Q31	366	366.2	0.2	0.1	280,409	1,305
83	CALDERDALE PCT	5J6	Q32	254	254.2	0.5	0.2	194,387	1,305
84	TRAFFORD PCT	5NR	Q31	275	275.3	0.0	0.0	212,653	1,294
85	NORTH LINCOLNSHIRE PCT	5EF	Q32	201	195.1	(5.6)	(2.9)	155,720	1,289
86	BOURNEMOUTH AND POOLE PCT	5QN	Q39	416	418.7	2.9	0.7	323,342	1,286
87	DERBYSHIRE COUNTY PCT	5N6	Q33	879	883.9	4.9	0.6	687,639	1,278
88	SOUTHAMPTON CITY PCT	5L1	Q38	303	311.2	7.7	2.5	237,818	1,276
89	BURY PCT	5JX	Q31	231	231.6	0.2	0.1	181,446	1,275
90	DEVON PCT	5QQ	Q39	918	917.9	0.1	0.0	720,318	1,274
91	WEST SUSSEX PCT	5P6	Q37	979	966.0	(12.9)	(1.3)	769,610	1,272
92	NORTH EAST LINCOLNSHIRE PCT	5AN	Q32	206	205.9	0.0	0.0	161,937	1,272
93	DERBY CITY PCT	5N7	Q33	344	348.9	4.7	1.3	271,230	1,269
94	NORTH STAFFORDSHIRE PCT	5PH	Q34	257	253.8	(3.6)	(1.4)	203,408	1,266
95	KIRKLEES PCT	5N2	Q32	486	487.0	0.9	0.2	385,447	1,261
96	EASTERN AND COASTAL KENT PCT	5QA	Q37	902	908.6	6.6	0.7	716,236	1,259
97	WARRINGTON PCT	5J2	Q31	243	240.5	(2.4)	(1.0)	192,955	1,259
98	BASSETLAW PCT	5ET	Q33	134	135.3	1.3	1.0	106,885	1,254
99	SOUTH EAST ESSEX PCT	5P1	Q35	413	414.4	1.4	0.3	329,889	1,252
100	BARNET PCT	5A9	Q36	415	414.6	0.0	0.0	332,126	1,248
101	NORTH TEES PCT	5E1	Q30	234	236.3	2.2	0.9	187,936	1,246
102	NORTH EAST ESSEX PCT	5PW	Q35	381	381.6	0.9	0.2	305,758	1,245
103	HILLINGDON PCT	5AT	Q36	303	251.2	(52.1)	(20.8)	243,666	1,245
104	DORSET PCT	5QM	Q39	480	485.3	5.8	1.2	386,055	1,242
105	SUTTON AND MERTON PCT	5M7	Q36	454	443.7	(10.1)	(2.3)	366,747	1,237
106	HARROW PCT	5K6	Q36	244	244.6	0.4	0.2	197,506	1,236
107	CROYDON PCT	5K9	Q36	415	415.2	0.0	0.0	335,901	1,236
108	NORFOLK PCT	5PQ	Q35	882	835.8	(46.7)	(5.6)	714,177	1,236
109	NORTH SOMERSET PCT	5M8	Q39	239	230.2	(8.8)	(3.8)	193,569	1,235
110	CORNWALL AND ISLES OF SCILLY PCT	5QP	Q39	648	648.4	0.1	0.0	526,105	1,232
111	HEREFORDSHIRE PCT	5CN	Q34	218	219.6	1.9	0.8	176,836	1,231
112	BEXLEY CARE PCT	TAK	Q36	258	249.5	(8.5)	(3.4)	209,749	1,230
113	SHROPSHIRE COUNTY PCT	5M2	Q34	351	351.5	0.2	0.1	285,709	1,230
114	NOTTINGHAMSHIRE COUNTY PCT	5N8	Q33	773	781.7	8.8	1.1	629,408	1,228
115	SURREY PCT	5P5	Q37	1,297	1,280.8	(16.3)	(1.3)	1,056,705	1,228
116	WARWICKSHIRE PCT	5PM	Q34	638	630.4	(7.9)	(1.2)	521,925	1,223
117	REDBRIDGE PCT	5NA	Q36	279	288.7	10.0	3.4	228,119	1,222
118	SOMERSET PCT	5QL	Q39	628	636.2	7.9	1.2	514,358	1,221
119	CENTRAL AND EASTERN CHESHIRE PCT	5NP	Q31	536	536.8	0.6	0.1	443,603	1,209
120	LUTON PCT	5GC	Q35	219	211.1	(8.4)	(4.0)	182,087	1,205
121	KINGSTON PCT	5A5	Q36	204	183.0	(21.1)	(11.5)	169,414	1,204
122	BROMLEY PCT	5A7	Q36	369	369.4	0.3	0.1	307,030	1,202
123	NORTH YORKSHIRE AND YORK PCT	5NV	Q32	914	881.7	(32.1)	(3.6)	761,664	1,200
124	SOLIHULL CARE PCT	TAM	Q34	239	239.7	1.0	0.4	199,994	1,193
125	SOUTH WEST ESSEX PCT	5PY	Q35	467	469.5	2.2	0.5	391,611	1,193
126	SWINDON PCT	5K3	Q39	225	225.9	1.4	0.6	188,275	1,193
127	LINCOLNSHIRE PCT	5N9	Q33	836	839.3	3.7	0.4	701,402	1,191
128	GLOUCESTERSHIRE PCT	5QH	Q39	683	684.2	1.4	0.2	576,628	1,184
129	WORCESTERSHIRE PCT	5PL	Q34	645	644.8	0.2	0.0	545,973	1,181
130	TELFORD AND WREKIN PCT	5MK	Q34	191	193.2	1.8	0.9	162,390	1,179
131	SOUTH STAFFORDSHIRE PCT	5PK	Q34	680	681.3	0.8	0.1	578,843	1,176
132	CAMBRIDGESHIRE PCT	5PP	Q35	685	633.0	(52.2)	(8.3)	584,728	1,172
133	NORTHAMPTONSHIRE PCT	5PD	Q33	748	740.0	(7.9)	(1.1)	639,626	1,169
134	EAST RIDING OF YORKSHIRE PCT	5NW	Q32	350	347.7	(2.0)	(0.6)	302,105	1,158
135	SOUTH GLOUCESTERSHIRE PCT	5A3	Q39	276	276.5	0.0	0.0	238,853	1,157
136	BATH AND NORTH EAST SOMERSET PCT	5FL	Q39	209	210.1	1.2	0.6	181,661	1,150
137	RICHMOND AND TWICKENHAM PCT	5M6	Q36	216	216.4	0.0	0.0	188,266	1,149
138	WEST KENT PCT	5P9	Q37	746	730.6	(15.9)	(2.2)	651,241	1,146
139	SUFFOLK PCT	5PT	Q35	673	642.1	(30.8)	(4.8)	588,113	1,144
140	MEDWAY PCT	5L3	Q37	308	309.9	1.6	0.5	270,146	1,141
141	WEST HERTFORDSHIRE PCT	5P4	Q35	611	584.1	(26.6)	(4.6)	538,238	1,135

				Net expenditure 2006–07 £ms	*Revenue Resource Limit (RRL) 2006–07 £ms*	*Surplus/ (deficit) 2006–07 £ms*	*% of Surplus/ (deficit) as part of the RRL 2006–07 %*	*Population*	*Net expenditure per head 2006–07 £s*
142	WILTSHIRE PCT	5QK	Q39	507	486.8	(20.2)	(4.2)	448,484	1,130
143	LEICESTERSHIRE COUNTY AND RUTLAND PCT	5PA	Q33	719	701.4	(17.8)	(2.5)	636,439	1,130
144	OXFORDSHIRE PCT	5QE	Q38	696	701.7	5.4	0.8	616,329	1,130
145	MILTON KEYNES PCT	5CQ	Q38	258	251.4	(6.7)	(2.7)	228,793	1,128
146	BERKSHIRE EAST PCT	5QG	Q38	422	419.6	(2.2)	(0.5)	375,924	1,122
147	BUCKINGHAMSHIRE PCT	5QD	Q38	547	526.8	(20.1)	(3.8)	490,149	1,116
148	EAST AND NORTH HERTFORDSHIRE PCT	5P3	Q35	601	577.4	(23.6)	(4.1)	544,040	1,105
149	HAMPSHIRE PCT	5QC	Q38	1,388	1,398.0	9.9	0.7	1,258,847	1,103
150	MID ESSEX PCT	5PX	Q35	386	368.2	(17.7)	(4.8)	350,175	1,102
151	BERKSHIRE WEST PCT	5QF	Q38	484	482.7	(1.5)	(0.3)	449,911	1,076
152	BEDFORDSHIRE PCT	5P2	Q35	433	415.8	(17.6)	(4.2)	404,677	1,071
				65,971	**65,602**	**(369.7)**	**(0.6)**	**50,476,231**	**1,307**

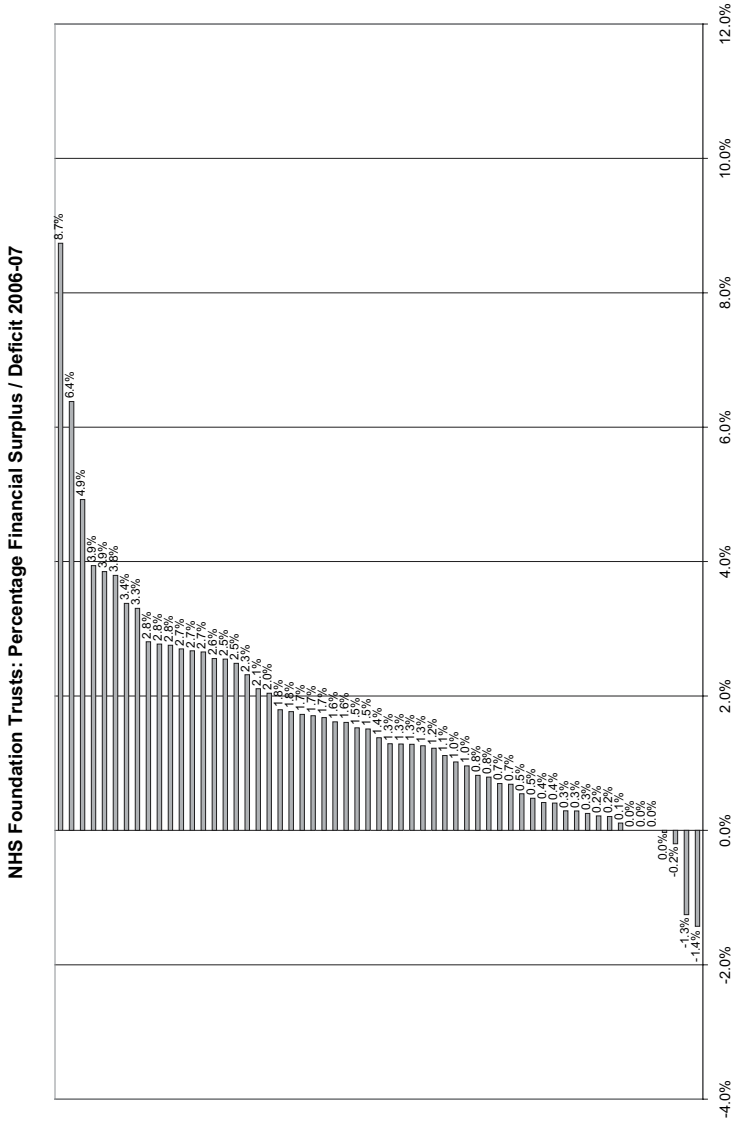
Note: Population by PCT (2004 GP lists constrained to 2003 based ONS subnational population projections for 2006–07, as used for 2006–07 PCT revenue allocations)
Source: Department of Health

Supplementary memorandum submitted by the National Audit Office

Question 129 (Mr Alan Williams): *Financial performance of NHS Foundations Trusts 2006–07*

Alan Williams MP requested a table showing the financial performance of NHS Foundations Trusts 2006–07, reflecting their surplus or deficits as a percentage of turnover rather than the absolute values used in the table at Annex 1 of the C&AG's Report.

I enclose a chart in the same format as that included in the C&AG's Report, but updated to reflect surplus or deficit as a percentage of turnover. The second worksheet contains the table data used to generate the chart.



Foundation Trust	*Surplus/Deficit £ million*	*Income £million*	*Surplus/Deficit Percentage*
NORTHUMBRIA HEALTHCARE	−2.4	168.0	−1.4%
UNIVERSITY COLLEGE LONDON HOSPITALS	−6.4	510.7	−1.3%
DONCASTER AND BASSETLAW HOSPITALS	−0.5	249.9	−0.2%
DERBY HOSPITALS	−0.1	308.8	0.0%
BARNSLEY HOSPITAL	—	121.9	0.0%
ROYAL NATIONAL HOSPITAL FOR RHEUMATIC DISEASES	—	15.9	0.0%
TAVISTOCK AND PORTMAN	—	9.8	0.0%
HARROGATE AND DISTRICT	0.1	92.5	0.1%
HOMERTON UNIVERSITY HOSPITAL	0.3	144.8	0.2%
THE ROTHERHAM	0.3	139.5	0.2%
SOUTH STAFFORDSHIRE AND SHROPSHIRE HEALTHCARE	0.2	79.3	0.3%
BASILDON AND THURROCK UNIVERSITY HOSPITALS	0.5	173.5	0.3%
CALDERDALE AND HUDDERSFIELD	0.5	171.4	0.3%
GLOUCESTERSHIRE HOSPITALS	1.4	343.6	0.4%
CITY HOSPITALS SUNDERLAND	1.0	241.2	0.4%
THE ROYAL MARSDEN	0.8	167.7	0.5%
BRADFORD TEACHING HOSPITALS	1.3	238.0	0.5%
LANCASHIRE TEACHING HOSPITALS	2.0	291.4	0.7%
UNIVERSITY HOSPITAL BIRMINGHAM	2.8	401.1	0.7%
UNIVERSITY HOSPITAL OF SOUTH MANCHESTER	0.9	113.4	0.8%
SHEFFIELD TEACHING HOSPITALS	5.3	646.5	0.8%
MOORFIELDS EYE HOSPITAL	0.8	83.3	1.0%
GATESHEAD HEALTH	1.5	147.3	1.0%
OXLEAS	1.3	116.7	1.1%
THE NEWCASTLE UPON TYNE HOSPITALS	6.1	498.5	1.2%
SOUTH LONDON AND MAUDSLEY	1.7	135.0	1.3%
SHERWOOD FOREST HOSPITALS	0.4	31.2	1.3%
YEOVIL DISTRICT HOSPITAL	0.9	70.0	1.3%
SOUTH TYNESIDE	1.2	93.1	1.3%
ROYAL DEVON AND EXETER	3.5	253.7	1.4%
KING'S COLLEGE HOSPITAL	2.1	139.2	1.5%
CAMBRIDGE UNIVERSITY HOSPITALS	6.0	393.1	1.5%
PETERBOROUGH AND STAMFORD HOSPITALS	2.6	161.8	1.6%
STOCKPORT	2.8	173.3	1.6%
BASINGSTOKE AND NORTH HAMPSHIRE	0.7	41.7	1.7%
SOUTH ESSEX PARTNERSHIP	1.6	93.7	1.7%
SALISBURY	2.1	121.7	1.7%
LUTON AND DUNSTABLE HOSPITAL	1.8	101.9	1.8%
THE ROYAL BOURNEMOUTH AND CHRISTCHURCH HOSPITALS	3.3	183.7	1.8%
SOUTH DEVON HEALTHCARE	0.3	14.7	2.0%
COUNTESS OF CHESTER HOSPITAL	2.9	137.6	2.1%
FRIMLEY PARK HOSPITAL	3.9	168.3	2.3%
PAPWORTH HOSPITAL	2.3	92.5	2.5%
JAMES PAGET UNIVERSITY HOSPITALS	2.2	86.3	2.5%
LIVERPOOL WOMEN'S	2.0	78.2	2.6%
SALFORD ROYAL	4.3	161.9	2.7%
QUEEN VICTORIA HOSPITAL	1.2	44.9	2.7%
HEART OF ENGLAND	8.2	303.7	2.7%
SOUTHEND UNIVERSITY HOSPITAL	4.6	166.9	2.8%
ROYAL BERKSHIRE	5.4	194.7	2.8%
BIRMINGHAM CHILDREN'S HOSPITAL	0.8	28.5	2.8%
GUY'S AND ST. THOMAS'S	23.2	701.9	3.3%
CHELSEA AND WESTMINSTER HOSPITAL	4.1	121.4	3.4%
AINTREE UNIVERSITY HOSPITALS	5.5	144.9	3.8%
CHESTERFIELD ROYAL HOSPITAL	5.4	140.2	3.9%
CLATTERBRIDGE CENTRE FOR ONCOLOGY	1.3	33.0	3.9%
SHEFFIELD CHILDREN'S	2.9	58.9	4.9%
THE ROYAL ORTHOPAEDIC HOSPITAL	0.6	9.4	6.4%
COUNTY DURHAM AND DARLINGTON	4.5	51.5	8.7%
Totals	**134.0**	**10,207.2**	**1.3%**

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