

Guidance on developing joint capital resource use plans 2024/25

Version 1.1 20 March 2024



Updates between versions will be documented in the table below and clearly highlighted in the document.

| Version | Date | Changes |
|---------|------------------|--|
| V1.0 | 22 December 2023 | Initial Version |
| V1.1 | 20 March 2024 | Updates: Clarified date for sharing published 2024/25 joint capital resource use plans |

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Introduction

This guidance supports integrated care boards (ICBs) and their partner NHS trusts and foundation trusts (referred to collectively in this guidance as partner trusts) to develop their joint capital resource use plans (JCRUPs) with system partners.

The National Health Service Act 2006, as amended by the Health and Care Act 2022 (the amended 2006 Act), requires ICBs and their partner trusts to prepare their JCRUP before the start of the financial year.

It should be read alongside guidance on NHS priorities and operational planning, including the capital planning guidance.

Action required of ICBs and their partner trusts

ICBs and their partner trusts must:

- prepare a plan setting out their planned capital resource use, before the start of each financial year (by 1 April)
- publish the plan and give a copy to their integrated care partnership, health and wellbeing boards and NHS England

The relevant sections of the Health and Care Act 2022 can be found [here](#) – see sections 14Z56 and 14Z57.

The boards of the ICB and its partner trusts will approve their JCRUP and will expect to see clear alignment with the capital plan, the system's joint forward plan (JFP) and the ICS infrastructure strategies. ICBs must report against the plans in their annual report.

ICBs and partner trusts should agree the process for finalising and signing off the JCRUP. The final version must be published in an easily accessible place on the ICB website, with a copy given to the integrated care partnership, health and wellbeing boards and NHS England. The ICBs and their partner trusts will be held to account for its delivery.

Purpose of the joint capital resource use plan

Legal responsibility for the timely preparation and publication of the JCRUP lies with the ICB and its partner trusts.

Systems have flexibility to determine their JCRUP's scope as well as how it is developed and structured. However, we encourage systems to use the supporting materials in this

guidance, so as a minimum, the JCRUP describes how capital is contributing to ICBs' priorities and delivering benefits to patients and healthcare users.

The published plans aim to provide transparency for local residents, patients, NHS health workers and other NHS stakeholders on the prioritisation and expenditure of capital funding by ICBs to achieve their strategic aims. This aligns with ICBs' financial duty to not overspend their allocated capital and to report annually on their use of resources.

Relationship with NHS planning

ICBs and their partner trusts will continue to separately submit specific operational and financial information as part of the nationally co-ordinated NHS planning process. We will seek to avoid duplication and ensure alignment between NHS planning submissions and the public facing JCRUP.

Developing the joint capital resource use plan: Guidance and requirements

Overview

To help ICBs fulfil their legal duties, this guidance document has been developed alongside both the JFP guidance on financial duties and estates requirements (which have been shared as part of the planning guidance), and the ICS infrastructure strategies.

The boards of the ICB and its partner trusts will approve their JCRUP and will expect to see clear alignment with the system's JFP, the ICS infrastructure strategies and the financial planning process.

Supporting materials

NHS England has developed the following materials to help systems prepare their plans. These are included as appendices to this document and can also be found on the [NHS Planning - FutureNHS Collaboration Platform](#).

- **Plan checklist (Appendix A)**

ICBs and their partner trusts should use this checklist to produce their JCRUP. It sets out the minimum requirements for what should be included in the plan and aims to support local considerations when developing a robust capital plan. ICBs and their partner trusts should develop their plans in accordance with local circumstances, building on existing work within systems.

- **System capital delegated expenditure limit (CDEL) table (Appendix B)**

ICBs and their partner trusts should use this table in their JCRUP to present a high-level summary of the total CDEL impact of system plans for the forthcoming financial year.

Figures should be based on the total ICB spend plus the sum of total provider CDEL from all providers in the system and must be consistent with the final system (IPR) and provider (FPR) financial plan submissions.

The table includes a section for narrative on the main CDEL categories of expenditure, where details of the key schemes, such as new buildings and developments, backlog maintenance or other types of expenditure, can be outlined, including any other information not included in other sections of the JCRUP.

This should give the reader additional information on how capital is prioritised and spent in the system to support its strategic objectives and ultimately deliver benefits to patients.

- **JCRUP template (Appendix C)**

Systems can use this non-mandated template to present their information. It is a suggested layout and is not a separate document that needs to be prepared or submitted in addition to the final published JCRUP. Please note the template contains the same requirements as the checklist.

Overall, ICBs and their partner trusts can publish their final JCRUP in a format of their choice, providing, at a minimum, that the final published plan meets the requirements set out in this document.

Publication

Once finalised, systems must publish their JCRUP and share it with:

- the integrated care partnership for the board's area
- relevant health and wellbeing boards
- NHS England

A copy of the published plan or link to the website must be shared with NHS England at england.capitalcashqueries@nhs.net.

Submission

No formal submission will be required in 2024/25.

Unlike 2023/24, ICBs and their partner organisations do not have to separately submit a template plan in line with the final financial plan submission date and then subsequently formally submit, or provide a link to, the final published plans to NHS England by a specified date.

However, you must share a copy of the final plan with NHS England once it is published, but this does not constitute a formal submission. Plans should be sent to england.capitalcashqueries@nhs.net.

We request the published capital plans are shared by 30 June 2024.

Revision of joint capital resource use plans

The published plan may be revised if changes need to be made. If an ICB and their partner trusts makes significant changes to their capital plans, a revised plan must be published and shared with the bodies outlined above within 1 calendar month. If the changes are not significant, a document setting out the changes must be published.

While revised plans may be published and shared, any financial planning information as submitted in final system and provider financial planning submissions will not be updated. Instead, any revisions to joint capital resource use plans should be treated as a revised forecast. The exception to this is when a formal capital plan resubmission process is required.

Annual report

ICBs are required to produce an annual report detailing how they discharged their functions in the previous financial year.

The report must review the extent to which the ICB board has exercised its functions in accordance with the plans published – that is, ensure a capital resource use plan has been prepared by the start of the financial year, it is published, and it is shared with the relevant bodies.

Questions

Any queries on these materials should be sent to england.capitalcashqueries@nhs.net

Appendix A: Joint capital resource use plan 2024/25 checklist

ICBs and their partner trusts can use this checklist to produce their joint capital resource use plan. The checklist's content is also included in Appendix C in a template format.

| | | Item | Guidance |
|--------------|--------------------------|-----------------------------|--|
| 1.1 | <input type="checkbox"/> | Region | Name of the region |
| 1.2 | <input type="checkbox"/> | ICB/system | Name of the ICB or system |
| 1.3 | <input type="checkbox"/> | Date published | Date of publication |
| 1.4 | <input type="checkbox"/> | Version | Version identification |
| Introduction | | | |
| 2.1 | <input type="checkbox"/> | ICB statement | Provide a brief statement about the ICB, including the number of employees, services provided, size of the estate, population served, geography and any other background information, such as population demographics, which inform infrastructure planning and a list of the NHS/foundation trusts and local authority partners. |
| 2.2 | <input type="checkbox"/> | Vision, aims and objectives | Outline the ICB's vision, key aims and objectives, including any key estate or capital priorities. |
| 2.3 | <input type="checkbox"/> | Strategic priorities | Based on the final 2024/25 financial capital plan (IPR and FPR) submitted, provide an outline of the key strategic priorities and schemes for the year including any contextual background – that is, an overview of the planned CDEL position including any PDC funding sources, and an overview of existing PFI schemes including scheme name, overall value, end date, annual payments. |

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| 2.4 | <input type="checkbox"/> | Governance | Provide details of the ICB's governance relating to estates, including information about the estates team, the role of the SRO and reporting mechanisms. |
| 2.5 | <input type="checkbox"/> | CQC rating | Provide information on how organisations in the system plan to improve their CQC ratings, supported by a system-level capital strategy. |
| 2024/25 CDEL allocations and sources of funding | | | |
| 3.1 | <input type="checkbox"/> | Funding allocation | Provide details of the overall CDEL funding allocations which the system will manage its capital expenditure within, including the split between ICB and providers, system operational capital and details of national programme funding awards. |
| 3.2 | <input type="checkbox"/> | Assumptions | Include any assumptions regarding capital planning, sources and quantum of CDEL funding. |
| 3.3 | <input type="checkbox"/> | Risk | <p>Explain any related risks associated with the assumed sources and quantum of CDEL funding.</p> <p>The risks identified should be specific to ICB and providers and cover those other than general risks such as inflation, depreciation, access to capital and slippage.</p> |
| Capital prioritisation | | | |
| 4.1 | <input type="checkbox"/> | Prioritisation process | Outline how the schemes in the capital plan have been prioritised (ICB and provider level) in system operational capital allocations. You should also list examples of |

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| | | | schemes that have not progressed due to the outcome of any prioritisation process. |
| 4.2 | <input type="checkbox"/> | Criteria | Include details of any criteria or bidding process applied to prioritised schemes. |
| 4.3 | <input type="checkbox"/> | Resources | Provide details of how the system is prioritising available resources to maximise efficiencies within an affordable allocation. Please also detail any surplus land that has been sold or could be sold in the future. |
| 4.4 | <input type="checkbox"/> | Contribution | Outline how schemes contribute to the ICB's vision, aims and objectives including supporting the ICB wider infrastructure strategy – that is, prioritising and planning for the development of its estate and future use of assets. |
| 4.5 | <input type="checkbox"/> | Prioritisation | Explain the decisions around the reallocation of funding taking into account scheme changes, IFRS16 impact or strategic priorities. |
| Capital planning | | | |
| 5.1 | <input type="checkbox"/> | Types of capital expenditure | Provide an outline of the areas and types of expenditure the capital plan is seeking to address, with values, including but not limited to the level of expenditure to address backlog maintenance and critical infrastructure risk (CIR), equipment replacement and new build schemes. It is recommended that categories should align with the spend categories as set out in the provider planning template (FPR). |
| 5.2 | <input type="checkbox"/> | Types of capital expenditure | You can use a table to break down the areas of spend into types of expenditure, for |

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| | | | <p>example, backlog maintenance and CIR, committed and uncommitted, priority schemes and any other categorisation used by the ICB depending on the prioritisation process.</p> <p>Show how the planned expenditure supports the existing ICB priorities identified in 2.2 above.</p> |
| 5.3 | <input type="checkbox"/> | Backlog maintenance | <p>Please include information on backlog maintenance including the total backlog maintenance value by classification (high, significant, moderate and low). Please also show the level of planned spend during the year to address the backlog, plus the overall amount required to improve the estate condition – that is, the amount required to eliminate backlog maintenance and critical infrastructure risk.</p> |
| Overview of ongoing scheme progression - | | | |
| 6.1 | <input type="checkbox"/> | Main schemes | <p>Provide details of the key ongoing schemes within the ICB and each provider</p> <p>This should include schemes funded by national programmes and also those schemes funded by ICB and provider own capital sources. Provide information on scheme value, delivery timetable including start/ completion dates, funding arrangements, location, and links to key strategic objectives. The plan should provide information on how the ICB and provider is prioritising and utilising its capital resources.</p> |

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| | | | Please provide separate information on all schemes over £10m (total allocation across all years). |
| 6.2 | <input type="checkbox"/> | Scheme progress | Provide details of the progress to date including work planned during the year. |
| 6.3 | <input type="checkbox"/> | Funding sources | Clearly identify funding sources for the schemes for both the CDEL cover and any cash funding support where applicable. If schemes have a significant revenue impact, this should also be disclosed. |
| 6.4 | <input type="checkbox"/> | Dependencies/constraints | Include any dependencies or constraints on the delivery of any aspects of the programme. |
| Risks and contingencies | | | |
| 7.1 | <input type="checkbox"/> | Key risks | <p>Provide details of the key risks in delivering the capital plan.</p> <p>The risks identified should cover those other than general risks such as inflation, depreciation, access to capital and slippage. The risks should be specific to the ICB and providers and their capital schemes, and should be detailed in the plan. Please outline any revenue affordability pressures.</p> |
| 7.2 | <input type="checkbox"/> | Mitigation | Set out the mitigations to address the identified risks. |
| 7.3 | <input type="checkbox"/> | Monitoring | Explain how the risks have been assigned and monitored, recognising the impact of any risks on the delivery of the ICB strategic aims and objectives. |

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| 7.4 | <input type="checkbox"/> | Risk rating | Include details of any value or RAG ratings applied to the risks. |
| 7.5 | <input type="checkbox"/> | Contingencies | Outline any contingencies affecting delivery of the capital plan or programme. |
| Business cases in 2024/25 | | | |
| 8.1 | <input type="checkbox"/> | Submissions | <p>Provide an update on business cases referenced in the previous year's submission, including those which are in construction, or are yet to be delivered.</p> <p>Provide details of the key business cases within the system (ICB and providers) expected to be submitted to NHS England in 2024/25, including values, progress to date and potential submission dates respectful of commercial sensitivities.</p> |
| 8.2 | <input type="checkbox"/> | Business cases within delegated limits | Provide a short description of business cases in the ICB which are within ICB and provider delegated limits, including values and progress to date. |
| 8.3 | <input type="checkbox"/> | Benefits | Reference how the schemes are contributing to the delivery of the overarching ICB aims and objectives. |
| 8.4 | <input type="checkbox"/> | National programmes | Details should include any bids for national programmes, planned funding assumptions, and both the CDEL cover and any cash funding support where applicable. |
| Cross-system and collaborative working | | | |
| 9.1 | <input type="checkbox"/> | Cross-system working | Provide details of any cross-system or collaborative working with other partners in relation to the planning of the 2024/25 capital plan with other ICBs, providers and |

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| | | | organisations outside the system. Please include schemes funded or managed in conjunction with external parties including local authorities. |
| 9.2 | <input type="checkbox"/> | Collaboration | Outline details of collaborative working to deliver the capital plan with other providers outside the ICB area. |
| 9.3 | <input type="checkbox"/> | Partner organisations | Include details of partner organisations which will include other providers, ICBs, local authorities and other community services. |
| 9.4 | <input type="checkbox"/> | Cross-system and collaborative working | Overall demonstrate how the system capital plan is coordinated with other systems or providers located in other systems. |
| Net zero carbon strategy | | | |
| 10.1 | <input type="checkbox"/> | Policy, strategy and progress | Outline the ICB policy, strategy and progress consistent with the NHS target of achieving net zero carbon emissions by 2045. Provide information on net-zero capital schemes previously delivered by the ICB or its providers, and the funding sources |
| 10.1 | <input type="checkbox"/> | Net zero carbon schemes | Outline how the capital plan and the schemes within it support the achievement of net zero carbon emissions. |
| System CDEL | | | |
| 11.1 | <input type="checkbox"/> | System CDEL | Published plans must include financial information in the format set out in Appendix B. Data must be consistent with information in the final system (IPR) and provider (FPR) financial plan submissions. |



Appendix B: System CDEL template for joint capital resource use plan 2024/25

Presentation of financial data must include a version of this table applicable to the ICB and its partner organisations. The data must be consistent with information in the final system (IPR) and provider (FPR) financial plan submissions.

| | CDEL | ICB | Provider 1 | Provider 2 | Provider 3 | Provider 4 | Provider 5 | Provider 6 | Provider 7 | Provider 8 | Total Full Year Plan £'000 | Narrative on main categories of expenditure |
|----------|---|-----|------------|------------|------------|------------|------------|------------|------------|------------|----------------------------|---|
| Provider | Operational capital | | | | | | | | | | | |
| ICB | Operational capital | | | | | | | | | | | |
| | Total system operational capital | | | | | | | | | | | |
| Provider | Impact of IFRS 16 | | | | | | | | | | | |
| ICB | Impact of IFRS 16 | | | | | | | | | | | |
| Provider | New Hospital Programme | | | | | | | | | | | |
| Provider | Sustainability and Transformation Partnership (STP)/ Upgrades Programme | | | | | | | | | | | |
| Provider | National programmes (please list separately as required) <ul style="list-style-type: none"> • Diagnostics • Front line digitisation • Other Tech funding • Mental Health • Elective Recovery • RAAC | | | | | | | | | | | |
| Provider | Other (technical accounting) | | | | | | | | | | | |
| | Total system CDEL | | | | | | | | | | | |

Appendix C: Joint capital resource use plan 2024/25 template

Systems can use this non-mandated template to present their information in their published plans.

| | |
|-----------------------|-----------------|
| Region | Choose an item. |
| ICB / System | |
| Date published | |
| Version | |

Introduction

Your plan must include:

- a brief statement about the ICB, including the number of employees, services provided, size of the estate, population served, geography and any other background information, such as population demographics, which inform infrastructure planning and a list of the NHS/foundation trusts and local authority partners
- an outline of the ICB’s vision, key aims and objectives including any key estate or capital priorities
- an outline of the key strategic priorities and schemes for the year including any contextual background, based on the final 2024/25 financial capital plan (IPR and FPR) – that is, an overview of the planned CDEL position including any PDC funding sources, and an overview of existing PFI schemes including scheme name, overall value, PFI end date, annual payments.
- details of the ICB’s governance relating to estates, including information about the estates team, the role of the SRO and reporting mechanisms
- information on how the organisations in the system plan to improve their CQC ratings, assisted by a system-level capital strategy

2024/25 CDEL allocations and sources of funding

Your plan must include:

- details of the overall CDEL funding allocations which the system will manage its capital expenditure within, including the split between ICB and providers, system operational capital and details of national programme funding awards
- details of any assumptions regarding capital planning, sources and quantum of CDEL funding

- details of any related risks associated with the assumed sources and quantum of CDEL funding
- Explain any related risks associated with the assumed sources and quantum of CDEL funding. The risks identified should be specific to ICB and providers and cover those other than general risks such as inflation, depreciation, access to capital and slippage.

Capital prioritisation

Your plan must include:

- an outline of how the schemes in the capital plan have been prioritised (ICB and provider level) within system operational capital allocations.
- details of any criteria or bidding process applied to prioritise schemes
- details of how the system is prioritising available resources to maximise efficiencies within an affordable allocation, including any surplus land that has been sold or could be sold in the future
- a list of examples of schemes that have not progressed due to the outcome of any prioritisation process
- an outline of how schemes contribute to the ICB's vision, aims and objectives, including supporting the ICB's wider infrastructure strategy – that is, prioritising and planning for the development of its estates and future use of assets
- explanations for the decisions around the reallocation of funding, taking into account scheme changes, IFRS16 impact or strategic priorities

Capital planning

Your plan must include:

- an outline of the areas and types of expenditure the capital plan is seeking to address, with values, including but not limited to the level of expenditure to address backlog maintenance and critical infrastructure risk (CIR), equipment replacement and new build schemes. It is recommended that categories should align with the spend categories as set out within the provider planning template (FPR)
- a breakdown of areas of spend into types of expenditure (you can use a table to do this), for example backlog maintenance and CIR, committed and uncommitted, priority schemes or any other categorisation used by the ICB depending on the prioritisation process. Show how the planned expenditure supports the existing ICB priorities identified in the introduction section above
- include information on backlog maintenance including the total backlog maintenance value by classification (high, significant, moderate and low). Please also show the level of planned spend during the year to address the backlog, plus the overall amount required to improve the estate condition – that is, the amount required to eliminate backlog maintenance and critical infrastructure risk.

Overview of ongoing scheme progression

Your plan must include:

- Provide details of the key ongoing schemes within the ICB and each provider. This should include schemes funded by national programmes and also those schemes funded by ICB and provider own capital sources. Provide information on scheme value, delivery timetable including start/ completion dates, funding arrangements, location, and links to key strategic objectives. The plan should provide information on how the ICB and provider is prioritising and utilising its capital resources. Please provide separate information on all schemes over £10m (total allocation across all years).
- Provide details of the progress to date including work planned during the year.
- the funding sources for the schemes – for both the CDEL cover and any cash funding support where applicable.
- if schemes have a significant revenue impact, this should also be disclosed.
- any dependencies or constraints on the delivery of any aspects of the programme

Risks and contingencies

Your plan must include:

- details of the key risks in delivering the capital plan. The risks identified should cover those other than general risks such as inflation, depreciation, access to capital and slippage. The risks should be specific to the ICB and providers and their capital schemes, and should be detailed in the plan. Please outline any revenue affordability pressures.
- mitigations to address the identified risks
- details of how the risks have been assigned and monitored, recognising the impact of any risks on the delivery of the ICB strategic aims and objectives
- details of any value or RAG ratings applied to the risks
- details of any contingencies affecting the delivering of the capital plan or programme

Business cases in 2024/25

Your plan must include:

- Provide an update on business cases referenced in the previous year's submission, including those which are in construction, or are yet to be delivered.
- details of the key business cases within the system (ICB and provider) expected to be submitted to NHS England in 2024/25, including values, progress to date and potential submission dates, respectful of commercial sensitivities
- a short description of business cases in the ICB which are within ICB and provider delegated limits, including values, and progress to date

- references to how the schemes are contributing to the delivery of the overarching ICB aims and objectives
- details of any bids for national programmes, planned funding assumptions and both the CDEL cover and any cash funding support where applicable

Cross-system and collaborative working

Your plan must include:

- details of any cross-system or collaborative working with other partners in relation to the planning of the 2024/25 capital plan with other ICBs, providers, and organisations outside the system. Please include details of schemes funded or managed in conjunction with external parties including local authorities
- details of collaborative working to deliver the capital plan with other providers outside the ICB area
- details of partner organisations which will include other providers, ICBs, local authorities and other community services.
- information on how the system capital plan is coordinated with other systems or providers located in other systems

Net zero carbon strategy

Your plan must include:

- an outline of the ICB policy, strategy, and progress consistent with the NHS target of achieving net zero carbon emissions by 2045. Provide information on net-zero capital schemes previously delivered by the ICB or its providers, and the funding sources.
- an outline of how the capital plan and the schemes within it support the achievement of net zero carbon emissions

System CDEL

Your plan must include:

- financial information in the format set out in Appendix B. Data must be consistent with information in the final system (IPR) and provider (FPR) financial plan submissions