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Capital guidance update 2023/24

27 January 2023

In March 2022 NHS England published the NHS capital guidance 2022 to 2025. That guidance still applies, and sets out the basis of the capital framework and allocations for the period 2022/23 to 2024/25. This document should be read in conjunction with that guidance and provides supplementary guidance specifically for 2023/24.

Queries on this guidance should be sent to: england.capitalcashqueries@nhs.net

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Overview of the NHS capital settlement for 2023/24

The 2023/24 NHS capital allocation will be split into three categories as follows:

1. **A system-level allocation (£4.1bn)** – to cover day-to-day operational investments that have typically been self-financed by organisations in integrated care systems (ICS) or financed by the Department of Health and Social Care (DHSC) through normal course of business loans or system capital support PDC. From 2022/23 onwards this also includes £0.1bn of capital for investment in primary care BAU and GP IT.
2. **Nationally allocated funds (£1.2bn)** – to cover national strategic projects already announced and in development or construction, such as new hospitals and hospital upgrades (Sustainability and Transformation Plan schemes).
3. **Other national capital programme investments (£2.4bn)** – includes national programmes such as elective recovery, diagnostics, national technology funding and mental health dormitory eradication.

The above figures do not include IFRS 16 adjustments – this is covered later in this document.

NHS operational capital

Methodology for system envelopes

Alongside the NHS capital guidance 2022 to 2025 we set out full integrated care board (ICB) operational capital funding allocations for 2022/23 and 'baseline' allocations for 2023/24 and 2024/25. This gave systems certainty over around 90% of their capital allocations for the next three years to support forward planning. These baseline allocations remain unchanged.

The guidance also set out that the element of the methodology related to revenue performance will be retained and allocations made on an annual basis.

Prior year revenue performance allocation for 2023/24

In 2022/23 the prior year surplus allocation of £300m (c.7% of the operational capital envelopes) was allocated at provider level and based on financial performance in 2016/17 to 2019/20. We excluded 2020/21 due to the disparities/volatilities created by COVID-19 funding.

The Richard Murray review of the operational capital allocation methodology recommended that this element of the formula should stay to incentivise revenue performance, but distant historical surpluses should not be included.

The table below summarises the key principles of the approach to the prior year revenue performance allocation to apply in 2023/24.

Principle	Rationale
Move the assessment of revenue performance from provider to system level	Moving to a system-based formula is consistent with the requirement for system-level financial planning. This moves away from a situation where we only looked at surpluses within a system and discounted providers in deficit.
Focus on 2022/23 revenue performance	In line with the Richard Murray review recommendations we now strengthen incentives by focusing on up-to-date revenue performance and exclude prior years from the calculation. While this means that final allocations will not be known until 2022/23 accounts have been finalised, we will make it clear to systems what additional capital allocation they will receive if they hit their revenue targets.
Allocation based on weighted population 'fair shares'	The Richard Murray review of operational capital allocations recommended that the methodology could be supplemented with a 'needs' element, similar to that in the revenue formula and calculated alongside the more 'backwards-looking' maintenance elements that are given significant weight in the core allocations. We therefore will allocate this funding on a weighted population 'fair share', with systems able to earn their 'fair share' based on revenue performance.

Therefore, a system's 'prior year revenue performance' capital allocations will be:

1. For all systems that deliver a surplus or breakeven revenue position in 2022/23, the 2023/24 ICB capital allocations will be uplifted by 100% of their fair share of £300m.
2. For all systems that hit a nationally set and agreed deficit target in 2022/23, the 2023/24 ICB capital allocations will be uplifted by 75% of their fair share of £300m.
3. For all systems that do not hit breakeven or a nationally agreed deficit target in 2022/23, the 2023/24 ICB capital allocation will remain as the baseline capital allocation previously communicated.

The assessment of 2022/23 revenue performance will be based on and confirmed once 2022/23 accounts have been finalised.

Where there is a negative variance to the 2022/23 final "core" allocation, a 10% collar/floor will be introduced as protection against material negative variances. No cap/ceiling will be implemented on positive variances.

To support capital planning, systems can assume the level of revenue performance allocation and appropriate percentage they will receive based on the expected 2022/23 system revenue performance outturn; this will be included in the total indicative 2023/24 provider capital allocation. Systems are expected to submit a provider plan that complies with this indicative allocation.

The revenue performance allocation is a planning assumption at this time. Once this share of the allocation is confirmed, providers and systems will be expected to manage capital plans, and revise their capital forecasts, in line with the final 2023/24 allocation.

As in previous years, overspends against the final 2023/24 envelopes will be deducted from the 2024/25 capital envelopes.

The above sets out the approach for 2023/24. The 2024/25 indicative allocations exclude the element related to prior year revenue performance, which will continue to be calculated and allocated on an annual basis. Systems are expected to submit a provider plan that complies with this indicative allocation.

Other operational capital programmes

During 2022/23 we approved supplementary capital allocations (on top of system envelopes) for several national operational capital programmes – ambulance replacements, maternity neonatal cots and aseptic medicines. To help systems deliver these programmes and provide greater flexibility to manage this spend alongside other system capital investments over the Spending Review period, uplifts to system operational capital envelopes were made in 2022/23 in line with agreed profiles. Where allocations are multi-year, uplifts will be applied to 2023/24 and 2024/25 system operational capital envelopes as part of the capital planning exercise.

PFI contract management

We are aware that some trusts are investigating opportunities to terminate their private finance initiative (PFI) contracts or considering options for contracts that are due to expire in the near future.

There are currently no specific national funds to support PFI terminations. Trusts must contact NHS England at the earliest opportunity where performance issues in respect of PFI contracts could lead to termination, or they wish to explore termination, and always in advance of issuing any notice to Project Co.

Trusts should also contact us (national Finance and Estates teams) where they are planning significant changes to PFI contracts or major investment. Any investment is likely to be subject to further review due to the potential impact on the balance sheet treatment for projects consuming CDEL which would need to be managed within system envelopes. The NHS England National Estates team can be contacted at england.estatesandfacilities@nhs.net

We and DHSC are working with the Infrastructure Projects Authority (IPA) to undertake health checks on the first projects nearing hand-back; training is available from the IPA.

Inflation

The NHS capital settlement remains as set out in the Spending Review 2021. Therefore, no additional funding is available to increase operational capital envelopes or national programme allocations to cover inflation. System plans should include sufficient contingency and where appropriate systems should identify mitigations to ensure that the capital and revenue costs of schemes are affordable.

We have issued guidance in respect of potential mitigations and approaches to manage current inflationary pressures. Guidance that assists NHS trusts to identify, plan for and mitigate cost inflation during the project business case process and contracting is available in the Capital and Commercial area of the NHS Estates Collaboration Hub. We will continue to update this guidance throughout the year. Trusts should take a realistic view of likely inflation from the start of planning capital investments to ensure schemes can be delivered within existing capital and revenue financial envelopes and do not add to infrastructure risk, and to identify mitigations where appropriate.

Operational capital framework

Land and property disposals and multi-year CDEL credits

As part of government's The Growth Plan 2022 (September 2022), the previous Chancellor of the Exchequer announced that:

> "The government will promote the disposal of surplus public sector land by allowing departments greater flexibility to reinvest the capital DEL proceeds of land sales over multiple years. This will encourage the sale of more public land for housing and allow departments and the NHS to reinvest in public services."

For CDEL purposes, the net book value (NBV) of the asset being disposed of is treated as a CDEL credit. The above announcement means that the CDEL credit generated from land and property disposals does not need to be used in the same year. This creates an opportunity for trusts and systems to use land and property disposal proceeds more effectively, with better value for money by investing in areas that have greater transformational benefits for patients and staff over multiple years of investment.

Please note any profit on disposal above the NBV could be used to fund capital investment, but this needs to be affordable within the system capital allocation.

Where significant profits on disposals are anticipated – that is, the lower of a maximum of £20 million or 5% of the NBV – and trusts and systems are seeking to use these to fund capital investments, this should be discussed with regional teams at the earliest opportunity as agreement from DHSC and HM Treasury will be required.

We envisage access to the CDEL credit will operate as follows:

- To access the credit in future years, the system will need to deliver a planned underspend against its operational capital envelope in the year of the disposal equal to the amount it wishes to roll forward into future years.
- The system will need to notify NHS England of the planned underspend at planning stage, or if this is not possible at the earliest opportunity in the financial year and at the latest in advance of the month 6 submission.
- It will be incumbent on the provider and system to work collaboratively to use the CDEL credit over multiple years in a way that generates the highest possible value for money.
- The system will need to notify the NHS England national Capital and Cash team that it wishes to have some/all of the rolled over amount added to its envelope for a given year. Please note the uplift to future system operational capital envelopes will only be made once the disposal is confirmed and the underspend in the previous financial year is reported in the final audited accounts.

In line with our latest guidance on Capital investment and property business case approval guidance for NHS trusts and foundation trusts (to be published shortly), a provider will need to submit a business case to NHS England where gross disposal proceeds are above its delegated limit.

If the provider is seeking to reinvest the disposal proceeds in its capital programme, the business case will need to make the case for both the disposal and the retention of proceeds. Reinvestment will be subject to business case approval from NHS England and DHSC, and to the CDEL being affordable within system capital envelopes.

As part of capital planning and in-year reporting, for each anticipated land disposal, trusts should continue to report the following information:

- estimated exchange and completion date
- expected gains or losses on disposal
- forecast disposal proceeds
- NBV CDEL credit.

Where trusts anticipate using the above arrangements, they should also reflect this within their capital plan submission, and contact the NHS England regional finance team in the first instance and for each land disposal provide the following information:

- financial year(s) in which the CDEL credit is expected to be used
- value to be used in each financial year
- entity seeking to use the credit – that is, the disposing provider, another provider in the system or the system as a whole.
- Confirmation that the site for disposal was not former PCT estate subject to the Property Transfer Scheme (where further information will be required to assess whether the arrangements can be applied).

System capital support PDC

As in 2022/23, for 2023/24 we are providing systems with a single CDEL envelope figure. Where Trusts have insufficient cash to self-finance investments, they can still apply for cash to support the capital investment that is prioritised and affordable within these envelopes and estimates of system capital support requirements should be provided in plans.

A copy of the latest DHSC guidance on finance available to NHS trusts and foundation trusts can be found here:

Finance available to NHS trusts and foundation trusts - GOV.UK (www.gov.uk)

For 2023/24, financing applications should be submitted to NHSE Regional teams for review before NHSE Regional teams send them to the NHSE National Capital and Cash team with their recommendation. Applications should be submitted to NHSE Regional teams as early as possible in the year and Trusts are encouraged to submit these to NHSE before the deadline. This will maximise the likelihood of Trusts receiving funding

and being able to deliver the investments for which the funding is being requested in the financial year.

The deadline for applications to be submitted by NHSE Regional teams to the NHSE National Capital and Cash team following their review is 30 November. Trusts should therefore work with their NHSE Regional team to agree timescales for submission to ensure the regional team has sufficient time to review the Trusts application to meet the deadline of 30 November to submit the application to the NHSE National Capital and Cash team. Applications received by the NHSE National Capital and Cash team after this date or applications that have not been through the NHSE Regional review process by 30 November may not meet the timescales required for review and approval to enable PDC to be issued by year end.

NHS national capital programmes

Progress on the delivery of outcomes and benefits from key national capital programmes must be reported monthly through the Capital Delivery Oversight Group.

Trusts and systems should note the key operational practices and considerations for national programmes:

- Modern methods of construction (MMC) is a core government and NHS policy when developing modern infrastructure and there is a requirement that MMC will be utilised as the default on all construction projects. There is national NHS target that any scheme over £25m will look to achieve MMC at 70% for new builds and 50% for refurbishments; where there are exceptions and targets cannot be achieved a full and complete explanation and justification must be provided including narrative of options explored to attain the required target. These targets will be reviewed at business case approval stages.
- Where national funding PDC is issued under an MoU, Trusts should ensure that funding is drawn down as soon as each element of the work is complete in order to support best practice reporting of actual in year spend. Profiling and forecasting accuracy are essential to ensure programme funding can be utilised effectively in year.

- All the operational outcomes and benefits as a result of the capital investment are recorded, including efficiencies, savings and reductions in risk. This will not only provide lessons learnt for future allocations but will also provide an evidence base to support future funding requests to HM Treasury.

Diagnostics

At the date of publishing, 134 community diagnostic centres (CDCs) have been approved by NHS England, of which 89 are operational.

In 2023/24, ICBs should build on the work delivered in 2022/23 and ensure they have robust and deliverable workforce plans in place to:

- Maintain the focus on exceeding pre-pandemic levels of activity for those diagnostic tests required to remove elective and cancer backlogs locally; ensuring that performance improvement measures are prioritised to reduce the number of patients waiting longer than six weeks to under 5% by March 2025.
- Deliver the second year of their three-year investment plans for establishing CDCs. At least one large or standard CDC should be operational at the earliest date possible before March 2025, and CDC capacity prioritised to reduce cancer and elective waiting lists and used to conduct pre- and post-operative tests for patients being treated at elective surgical hubs.

  Systems will be able to access dedicated revenue funding to contribute to the set up and running of CDCs in 2023/24 and 2024/25 based on activity plans agreed with NHSE before the start of both financial years. Partnerships with the independent sector to set up and run CDCs are encouraged.
- Develop system-level transformation strategies to:
  - increase the number of endoscopy rooms, levelling up to a guide level of 3.5 rooms per 100,000 population over 50 years of age, by March 2025
  - achieve or retain Joint Advisory Group on Gastrointestinal Endoscopy (JAG) accreditation in all endoscopy units
  - separate acute and elective endoscopy services, including through locating endoscopy services in large CDCs.

- Ensure all pathology and imaging networks reach as a minimum a ‘maturing’ status for delivery of services using the respective network maturity frameworks by the end of 2024/25, while delivering a minimum 10% improvement in pathology and imaging service productivity by March 2025 through implementation of digital diagnostic investments, ensuring digital diagnostic roadmaps are developed in line with the national digital diagnostic vision.
- Continue to use capital allocations for additional digitally connected imaging capacity to support demand growth and ensure that all acute sites have a minimum of two CT scanners, while collaborating with imaging networks to deliver the capabilities for imaging research and development, and the integration of artificial intelligence, with a cloud first approach.
- Use operational capital envelopes to replace aged diagnostic equipment, working towards eliminating the backlog of diagnostic equipment over 10 years old by the end of 2024/25. Trusts must also complete the reporting in the monthly financial returns so that progress can be tracked
- Submit in Quarter 1 2023/24 business cases for CDCs and endoscopy services, capital investment plans for digitally connected imaging capacity and letters of agreement for digital diagnostic roadmaps.

Regions will receive capital funding to support the restoration, maintenance and transformation of the NHS screening programmes. Funding allocations for specific screening programmes will be set out separately.

Elective recovery

Targeted Investment Fund (TIF) allocations for 2022/23 to 2024/25 were communicated early in 2022 to support increases in ringfenced elective activity. These include funding to support the development of more than 50 elective surgical hub sites, all of which will be operational within the next two years. Seventy of the 108 prioritised TIF schemes are approved at various stages in the business case process and are being progressed rapidly to deliver additional activity.

System trajectories for the recovery of long waits in elective and cancer services should reflect the impact of these investments, including the increased service resilience they will deliver.

Mental health

Capital has been allocated to three mental health programmes up to 2024/25:

- Eradication of dormitories – £500m over four years to replace 1,382 dormitory beds in the mental health estate with 1,332 single, ensuite bedrooms. The programme consists of 53 schemes, eight of which are large (>£25m) new builds. These are spread across England, with the largest regional investment being directed at the Midlands, which is the area of highest need in relation to this programme. At December 2022, 28 schemes had been completed, replacing about 500 dormitory beds, 21 are in construction and four are in business case development.
- Mental health urgent and emergency care (UEC) – £150m over three years to support the UEC mental health pathway and/or reduce reliance on out-of-area placements, through estates upgrades, NHS111 infrastructure upgrades and rollout of mental health ambulances across England. The majority of the capital has been offered to regions on a fair-shares basis, to ensure a proportional split of investment across England. In addition, £7.5m is being used to procure about 100 mental health ambulances. This is being co-ordinated centrally, based on returns from every ambulance trust in England that has submitted proposals for the number of vehicles it needs. All projects will be required to report against quantified benefits six months after project completion.
- Critical bed gaps – £77.5m over three years for five targeted investments to address the highest priority gaps in specialised bed types, where significant under-provision exists that cannot be addressed through changes to ways of working. At December 2022 allocations for all projects have been confirmed in writing; one business case has been approved and construction will start in 2023/24, with the others in development, including discussion of clinical models with the Care Quality Commission.

Capital funding outside system envelopes will continue to be prioritised to support critical pressures in the UEC mental health pathway. This will allow us to meet our stated NHS Long Term Plan commitments around crisis care provision and ambulance response, as well as to support significant pressures in the UEC pathway which, given the impact of the pandemic on mental health prevalence and acuity, are likely to continue for some time.

Technology transformation

Funding has been provided to ICSs to support the digital and data planning process and providers should work with ICBs to ensure digital planning alignment.

A minimum £500m funding for 2023/24 will be available to ICSs to meet minimum digital foundations, especially electronic patient records, and scale up use of digital social care records in accordance with What Good Looks Like. Allocation of capital funding for Frontline Digitisation and other tech programmes will focus on the levelling-up agenda and be in line with the principles set out in 2022/23, including match-funding arrangements and assurance agreements.

Net zero

Systems should continue to ensure that all capital expenditure takes account of the impact on the organisations' carbon emissions, delivers the objectives set out in their green plan and, where appropriate, local air pollution, and staff and patient health. When undertaking capital procurement in relation to maintenance, repair or construction of NHS estate, purchasers should refer to Delivering a 'Net Zero' National Health Service.

The NHS Net Zero Building Standard, due to be published in the near future, will apply to all investments that are subject to the HM Treasury business case approval process and are at pre-strategic outline business case or strategic outline business case stage except where there is a confirmed derogation. Given the urgency with which additional elective recovery capacity and diagnostic services need to be delivered, the standard will be advisory but not mandated for projects that are part of the TIF or CDC programmes.

It is important that all organisations have plans in place for heat decarbonisation by upgrading heating systems, insulation and ventilation where possible as part of backlog maintenance, and that LED lights replace less efficient systems. Trusts should note the Public Sector Decarbonisation Scheme provides public sector bodies with grants to support estates decarbonisation and prepare for potential future rounds of funding. Systems should ensure that electric vehicles (EVs) or ultra-low emission vehicles (ULEVs) are considered when replacing vehicles in an organisation's fleet. Lifetime operational costs should be considered in purchasing decisions, to ensure best value for the taxpayer.

During 2022/23, additional data collection requirements gave a better understanding of system capital spend aimed at reducing carbon emissions and reaching net zero. This data collection will continue to focus on energy efficiency, ULEVs and EVs, and infrastructure for associated vehicles, cycling and active travel infrastructure. In 2023/24 and beyond, we will work with systems to develop category areas covering all aspects of net zero capital spend. As part of this, Trusts should be prepared to report (where appropriate) on investment in specific measures covered by the Net Zero estates plan. This would include but is not limited to (i) more specific data on efficiency interventions, such as AI energy management, LEDs, and building fabric (ii) spend on heat-source decarbonisation, such heat pumps (iii) investment in on-site renewable energy, such as solar.

Capital planning and reporting as part of the changes made by the Health and Care Act 2022

Joint capital resource use plan for ICBs and their partners

The National Health Service Act 2006, as amended by the Health and Care Act 2022 (the amended 2006 Act) sets out that an ICB and its partner NHS trusts and foundation trusts:

- must before the start of each financial year, prepare a plan setting out their planned capital resource use
- must publish that plan and give a copy to their integrated care partnership, Health & Well-being Boards and NHS England
- may revise the published plan - but if they consider the changes significant, they must re-publish the whole plan; if the changes are not significant, they must publish a document setting out the changes.

To support ICBs in meeting these requirements of the amended 2006 Act, ICB joint capital resource use plan templates will be issued to systems via the PFMS ICB portal inboxes, and will also be available on the NHS Planning FutureNHS collaboration platform.

The 2023/24 plans should be submitted via the PFMS portal alongside the finance system and provider planning templates, by the final plan submission date.

Further details on the publication of 2022/23 plans and how these will be collected will be set out in due course.

The joint planning template will cover the following:

- the overall funding envelopes the system is assumed to be working to, with an explanation of assumptions (and related risks) associated with the assumed source and quantum of funding for the ICB and its partner trusts
- a description of how the system prioritises available resource for investments that contribute to the wider local strategic priorities of the ICS, and maximises efficiencies within an affordable envelope
- a description of notable risks and/or contingencies associated with the capital plan, alongside any proposed mitigations
- detail of how ICB plans that support cross-system working.

In line with the amended 2006 Act, ICBs are required to publish these plans before or soon after the start of the financial year and report against them within their annual report.

Further guidance on the completion of ICB plans is given in the template and any further queries should be directed to england.capitalcashqueries@nhs.net

Foundation Trust Capital Resource Limits (applied by exception)

As part of the Health & Care Act, NHS England must publish separate guidance on how this power will be exercised. This guidance can be found here:

NHS England » Foundation trust capital resource limits – statutory guidance

Capital planning

As part of the 2023/24 planning process, draft and final system and provider capital plans will be collected, and should be completed in the following planning templates:

- provider – financial planning return (FPR)
- system – integrated planning return (IPR).

System and provider planning returns require two-year capital plans to be submitted that demonstrate compliance with the ICS capital envelopes for the next two years.

The system integrated planning return template will be pre-populated with the indicative ICS capital envelope value for 2023/24 and for 2024/25. Systems will be required to complete this template and provide the total charge against the envelope for each component organisation – that is, all trusts and the ICB.

Systems will be expected to submit a fully compliant plan at final submission.

However, as in 2022/23, we will accept systems or regions over-programming by up to 5% of envelope value at plan stage, for both 2023/24 and 2024/25, so long as this is based on a clear plan that allows elements to be scaled back or deferred if necessary.

The requirements for systems and their component organisations for 2023/24 planning have been updated and this guidance should be read alongside the document "Technical guidance for financial planning templates 2023/24".

Please also refer to the submission guidance (to be published on FutureNHS) for further details of the plan collections that will be undertaken as part of the planning process and the submission deadlines.

IFRS 16 leases

IFRS 16 was implemented in the NHS from 1 April 2022. For leases in scope, additional CDEL cover on top of the Operational Capital envelopes will be provided to cover this requirement. We expect to be able to provide this by early February 2023 when NHS England has received final details from DHSC of the adjustments to 2023/24 CDEL budgets to reflect the impact of the IFRS 16 implementation.

Given the above, the 2023/24 provider planning returns have been designed to collect the required level of information in respect of IFRS 16 and calculate a provider charge against capital envelopes both before and after IFRS 16. Therefore, systems and trusts are asked to complete their returns on an IFRS 16 compliant basis and should refer to the relevant technical planning guidance for further information.

As in 2022/23, system capital plans, and provider capital plans in aggregate, will be assessed for compliance against their system capital envelopes using the charge against capital envelopes **before IFRS 16** at this stage.

Following the conclusion of discussions with DHSC and HM Treasury, any changes to system envelopes in respect of IFRS 16 will be communicated to trusts and systems so these can be reflected in the planning submissions.

In the meantime, where trusts and ICBs are anticipating significant new lease and lease amendments within scope of IFRS 16 in 2023/24, these should be discussed with NHS England regional finance teams at the earliest opportunity.

Capital delegated limits and capital business case requirements

Previously, operating leases would have scored against RDEL and revenue expenditure controls would have applied.

New leases and lease amendments within the scope of IFRS 16 will now score to capital budgets and NHS trusts will need to seek business case approval for business cases including lease expenditure that exceeds the delegated limits as set out in the latest guidance on capital investment and property business case approval for NHS trusts and foundation trusts (to be published shortly). This guidance sets out the lease arrangement information that must be included in any business case submitted for approval.

Therefore, trusts must identify lease arrangements as part of their capital planning, and ensure the required approval processes are factored into capital scheme timetables. In the first instance, trusts should identify any lease arrangements captured by the delegated limits and discuss these with NHS England regional finance teams.

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