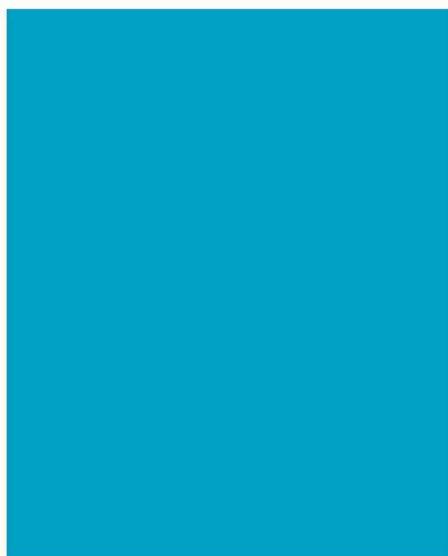


Standard operating policies and procedures for primary care



Mid-year and year-end reconciliation and financial recovery policy



Mid-year and year-end reconciliation and financial recovery policy

Standard operating policies and procedures for primary care

First published: 2 April 2013

Prepared by Primary Care Commissioning (PCC)

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Purpose of policy

- 1) The NHS Commissioning Board (NHS CB) is responsible for direct commissioning of services beyond the remit of clinical commissioning groups, namely primary care, offender health, military health and specialised services.
- 2) This document forms part of a suite of policies and procedures to support commissioning of primary care. They have been produced by Primary Care Commissioning (PCC) for use by NHS CB's area teams (ATs).
- 3) The policies and procedures underpin NHS CB's commitment to a single operating model for primary care – a “do once” approach intended to ensure consistency and eliminate duplication of effort in the management of the four primary care contractor groups from 1 April 2013.
- 4) All policies and procedures have been designed to support the principle of proportionality. By applying these policies and procedures, Area Teams are responding to local issues within a national framework, and our way of working across the NHS CB is to be proportionate in our actions.
- 5) The development process for the document reflects the principles set out in *Securing excellence in commissioning primary care*¹, including the intention to build on the established good practice of predecessor organisations.
- 6) Primary care professional bodies, representatives of patients and the public and other stakeholders were involved in the production of these documents. NHS CB is grateful to all those who gave up their time to read and comment on the drafts.
- 7) The authors and reviewers of these documents were asked to keep the following principles in mind:
 - Wherever possible to enable improvement of primary care
 - To balance consistency and local flexibility
 - Alignment with policy and compliance with legislation
 - Compliance with the Equality Act 2010
 - A realistic balance between attention to detail and practical application
 - A reasonable, proportionate and consistent approach across the four primary care contractor groups.
- 8) This suite of documents will be refined in light of feedback from users.

¹ *Securing excellence in commissioning primary care* <http://bit.ly/MJwrfA>

This document should be read in conjunction with:

- Variations
- Incorporation.
- PDS to GDS.
- Termination of contracts and agreements.

Background

This policy provides area teams (ATs) on behalf of NHS Commissioning Board (NHS CB), with the process required for carrying out their mid-year and year-end reviews as required by the terms of the GDS contract and PDS agreement. The policy commences with 2013/14 activity. It provides guidance, scenarios, flow charts and standard templates to be used in the reviews and subsequent meetings (if required) with contractors.

The policy also refers to the specific clauses in the contracts and agreement and crosschecks where applicable with the regulations, the Health and Social Care Act (2012) and the statement of financial entitlements (SFE)

The policy looks at how ATs should manage the mid-year and year-end process.

The policy removes any deviation from the regulations and provides a fair and equitable process for all contract holders. It also provides an element of proportionality when dealing with contractors.

Scope of the policy

The scope of the policy will be to implement the contractual and regulatory processes required to:

- review activity at both mid-year and year-end;
- make the required financial recovery;
- issue a breach, in line the requirements as set out in part 5, paragraph 19 of the National Health Service (General Dental Services Contracts) Regulations 2005, and part 5, paragraph 15 of the NHS (Personal Dental Services Agreements) Regulations 2005.

Mid-year review

The mid-year review looks at delivery against the contract and taking action where necessary. It must be undertaken by 31 October of the financial year to which it relates.

The regulations state that mid-year processes can apply where a contractor has provided less than 30 percent of the activity that it is required to deliver in that financial year by 30 September.

The figure to be used in this calculation is the figure given to the AT by NHS Dental Services (NHS DS), which is based on the FP17s transmitted by the contractor for completed/incomplete courses of treatment. If a contractor disputes this figure it is up to them to liaise directly with the NHS DS for resolution of this dispute. The contract, in schedule 3, part 5 (38), states that transmission must be within two months of a completed course of treatment. If this time passes then NHS CB does not have to pay for this activity and does not have to have it included within the activity report. However, normally these claims should be accepted unless late submission is routine, in which case a warning should be given to the contractor that continuance will lead to non-payment.

The AT will initially identify which contracts have delivered less than 30 percent by using NHS DS information such as e-reporting and vital signs reports. Following this, NHS CB must then carry out the following actions (see flow chart, annex 2):

If a contract has achieved less than 30 percent of its contracted units of activity the AT needs to carry out a mid-year review visit with the contract holder. The review may be followed by an action plan to identify how this activity will be delivered by year end and/or a withholding of monies as described in schedule 3, part 8 (59) (3).

If there are reasonable explanations and remedies given at the review visit then the AT is able to take no further action at mid-year. However it should be satisfied that the contract is on target to deliver at year-end.

For contractors who have delivered at least 30 percent (GDS, PDS and PDS Plus):

Send the contractor the standard letter at annex 1. It is also important to identify if over-delivery is apparent.

For contractors who have delivered less than 30 percent:

- Send a letter asking the contractor to arrange a review visit.
- During the review visit discuss any written evidence put forward to demonstrate greater achievement and any reasons stated for delivery at current level.
- A final copy of the review should be sent to the contractor.
- Following the review visit if still concerned about contract delivery AT may request an action plan to be followed (annex 5).
- Following the review visit the AT may withhold any monies as appropriate and make any adjustments to payments online (POL) in accordance with schedule 3, part 8 (59) (3).
- Send a written copy of the review and any feedback from the action plan to the contractor.

Reductions to payments following a mid-year review

Any withholding of monies needs to be calculated in line with schedule 3, part 8 (59) (3) as below:

The maximum amount that may be withheld pursuant to sub-paragraph (2)(b) is:

- the amount that is payable under the contract in respect of the number of units of dental activity or units of orthodontic activity required to be provided in a financial year; less
- the amount that would be payable under the contract as a relevant proportion of that amount if the contractor provided in the whole of the financial year only twice the number of units of dental activity or orthodontic activity that he provided between 1 April and 30 September.

Year-end review – GDS, PDS and PDS Plus

ATs on behalf of NHS CB will carry out year-end reconciliations on all of its contracts. This is to ensure that activity is being delivered against contracts and also enables NHS CB and ATs to ensure dental activity is being commissioned accurately and in line with local oral needs assessments.

In June of each financial year, NHS DS will provide ATs with contract level data. This will give ATs the actual level of dental activity delivered against each contract for the previous financial year. This figure is what has been sent by the contractor to NHS DS by way of FP17 submissions on completed courses of treatment.

This information also accrues monthly on the contract holder's schedules, which they receive directly from NHS DS. If a contractor disputes this figure it is up to them to liaise directly with NHS DS for resolution. A contractor has two months to provide this information to NHS DS. If this time passes then NHS CB does not have to pay for this activity and does not have to have it included within the activity report. It will be at the discretion of the AT to decide if there are mitigating or exceptional circumstances, but this should be a very rare occurrence and not just a case of contractors processing batches that they have held on to.

The contract holder is responsible for providing written documentation and evidence of the dispute and any outcome to the dental officer within the AT to take into consideration. When the contract reconciliations are taking place ATs can only use figures provided directly from NHS DS, as these are the claims that have been validated.

When carrying out the year-end reconciliation, refer to the flow chart in annex 5 and the financial template in annex 6.

While the contract holder should aim to deliver their contracted units of activity to 100 percent, there will be deviations from this and they must be dealt with in the following way:

Transitional arrangements 2013/14 only

As this is the first year of the policy it has been agreed that there will be transitional arrangements in place for 2013/14 only. This will allow contractors to become familiar with the new arrangements and ensure that no one is disadvantaged or businesses destabilised.

The process for 2013/14 will be:

- No breach notices will be issued for under-delivery.
- NHS CB will financially recover all monies to 100 percent where a contractor has delivered less than 96 percent of the contractual UDAs.

Under delivery – below 96 percent – from 2014/15

Where a contractor has delivered less than 96 percent of their contracted activity, NHS CB will recover the full amount of money outstanding up to 100 percent of the contract value.

This figure does not allow rounding, so anything below 96 percent will require the above action to be taken. As well as financial recovery, the contract holder may also be issued with a breach notice (annex 7). The AT will have regard of the reasons for under-delivery including those covered by the circumstances in annex 11.

If any contract rebasing is to take place in terms of reduced activity or contract values for the following year then these adjustments also need to be made on POL. Any contract rebasing must be done by negotiation and agreed by the contract holder and AT.

If a contractor chooses to make a one-off payment this must be set up as a debt on POL. All cheques are to be sent directly to NHS DS.

If a repayment plan is to be set up you will need to take into account PCR charges, superannuation and levies, and so on, to ensure there is enough money in the scheduled payment to cover the debt. This minimises the financial risk to NHS CB and does not allow the contractor to go into negative payments, therefore creating a further cumulative debt.

Cheques are made payable to: GBS re Dental Services England.

Write the contract number on the reverse of the cheque and send to:

Finance Department
NHS Dental Services
1 St Anne's Road
Eastbourne
BN21 3UN

The timing of entering a cheque lump sum or repayment plan on POL must fit into NHS DS scheduled cut-off points for NHS CB cycle of processing, so it is always advisable to contact the finance team in advance on 01892 592522.

When calculating a suitable repayment plan you need to take into consideration things such as:

- PCR collected directly by the contractor;
- payment of levies; and
- superannuation payments.

These can also cause negative schedules if the repayment plan is set too high on POL. The maximum length of a repayment plan is the end of the March following the review date. The AT is also able to do a mix of lump sum and repayment plan.

Under delivery between 96 percent and 100 percent

The contract has a tolerance within it which allows contractors to carry forward to the following year under-delivery of between 96 percent and 99.9 percent (part 5 (19)(2)).

If a contract under-delivers within the tolerance level then this activity must be delivered within the financial year. Any carry forward of activity must be entered onto POL.

If contractor performance meets this criterion, use the templates in annex 8.

Breach notices cannot be issued if a contract delivers within this range.

Delivery to 100 percent

Send the contract holder a copy of the standard letter and reconciliation report (annex 9).

Over delivery

If the contract does not specify that over delivery is paid for NHS CB will allow a tolerance of up to two percent a year so a maximum of 102 percent delivery. This will not be paid as an additional payment of the contract value but will be carried forward so will need to be entered on POL.

ATs do have the discretion to commission non-recurrent activity that could be paid for subject to local needs and budgets.

Exceptional circumstances

On very rare occasions, there may be instances in which a contract holder is unable to fulfil its contractual commitment. These cases need to be decided on an individual basis and a decision on flexibility agreed by the performance decision-making group.

Annex 10 contains a table of exceptional circumstances.

PDS Plus

If the AT has PDS Plus contracts the same processes are followed for both mid year and year end as with the PDS regulations and SFE. Particular attention needs to be paid to schedule 3 of the breakdown of payments and also, the AT should refer to the Dental Access Programme guidance document that is available on the PCC website for further guidance or queries. There is further information from NHS DS that needs to be looked at in terms of the additional payment components such as access and key performance indicators-specific data that forms part of the agreement.

Annex 1: abbreviations and acronyms

A&E	accident and emergency
APHO	Association of Public Health Observatories (now known as the Network of Public Health Observatories)
APMS	Alternative Provider Medical Services
AT	area team (of the NHS Commissioning Board)
AUR	appliance use reviews
BDA	British Dental Association
BMA	British Medical Association
CCG	clinical commissioning group
CD	controlled drug
CDAO	controlled drug accountable officer
CGST	NHS Clinical Governance Support Team
CIC	community interest company
CMO	chief medical officer
COT	course of treatment
CPAF	community pharmacy assurance framework
CQC	Care Quality Commission
CQRS	Calculating Quality Reporting Service (replacement for QMAS)
DAC	dispensing appliance contractor
Days	calendar days unless working days is specifically stated
DBS	Disclosure and Barring Service
DDA	Disability Discrimination Act
DES	directed enhanced service
DH	Department of Health
EEA	European Economic Area
ePACT	electronic prescribing analysis and costs
ESPLPS	essential small pharmacy local pharmaceutical services
EU	European Union
FHS	family health services
FHS AU	family health services appeals unit
FHSS	family health shared services
FPC	family practitioner committee
FTA	failed to attend
FTT	first-tier tribunal
GDP	general dental practitioner
GDS	General Dental Services
GMC	General Medical Council
GMS	General Medical Services

GP	general practitioner
GPES	GP Extraction Service
GPhC	General Pharmaceutical Council
GSMP	global sum monthly payment
HR	human resources
HSE	Health and Safety Executive
HWB	health and wellbeing board
IC	NHS Information Centre
IELTS	International English Language Testing System
KPIs	key performance indicators
LA	local authority
LDC	local dental committee
LETB	local education and training board
LIN	local intelligence network
LLP	limited liability partnership
LMC	local medical committee
LOC	local optical committee
LPC	local pharmaceutical committee
LPN	local professional network
LPS	local pharmaceutical services
LRC	local representative committee
MDO	medical defence organisation
MHRA	Medicines and Healthcare Products Regulatory Agency
MIS	management information system
MPIG	minimum practice income guarantee
MUR	medicines use review and prescription intervention services
NACV	negotiated annual contract value
NCAS	National Clinical Assessment Service
NDRI	National Duplicate Registration Initiative
NHAIS	National Health Authority Information System (also known as Exeter)
NHS Act	National Health Service Act 2006
NHS BSA	NHS Business Services Authority
NHS CB	NHS Commissioning Board
NHS CfH	NHS Connecting for Health
NHS DS	NHS Dental Services
NHS LA	NHS Litigation Authority
NMS	new medicine service
NPE	net pensionable earnings
NPSA	National Patient Safety Agency
OJEU	Official Journal of the European Union
OMP	ophthalmic medical practitioner
ONS	Office of National Statistics
OOH	out of hours

PAF	postcode address file
PALS	patient advice and liaison service
PAM	professions allied to medicine
PCC	Primary Care Commissioning
PCT	primary care trust
PDS	personal dental services
PDS NBO	Personal Demographic Service National Back Office
PGD	patient group direction
PHE	Public Health England
PLDP	performers' list decision panel
PMC	primary medical contract
PMS	Personal Medical Services
PNA	pharmaceutical needs assessment
POL	payments online
PPD	prescription pricing division (part of NHS BSA)
PSG	performance screening group
PSNC	Pharmaceutical Services Negotiating Committee
QOF	quality and outcomes framework
RCGP	Royal College of General Practitioners
RO	responsible officer
SEO	social enterprise organisation
SFE	statement of financial entitlements
SI	statutory instrument
SMART	specific, measurable, achievable, realistic, timely
SOA	super output area
SOP	standard operating procedure
SPMS	Specialist Personal Medical Services
SUI	serious untoward incident
UDA	unit of dental activity
UOA	unit of orthodontic activity

Annex 2: Mid-year review – Performance exceeds 30 percent

[date]

Dear *[name]*

Contract no: *[contract number]*

Mid-year review *[year]*

In accordance with schedule 3, part 8 of the GDS Regulations / schedule 3, part 8 of the PDS Regulations, the NHS Commissioning Board has a duty to review the delivered activity of all GDS and PDS contracts as at 30 September *[year]*, by 31 October each year.

Your review has taken place using the FP17 data that you have sent to NHS DS. This information can also be found on your monthly schedules.

Detailed below is a summary of your contractual obligation and your delivery against it as at 30 September:

UDAs contracted	
UDAs carried forward	
UDAs to be delivered in <i>[year]</i>	
UDAs delivered as at 31 September <i>[year]</i>	

This meets more than the required activity delivery of the contract you are required to deliver by 30 September.

We would like to remind you that any over delivery of your contractual UDAs/UOAs will not be paid for although NHS CB will allow a carry forward of up to two percent.

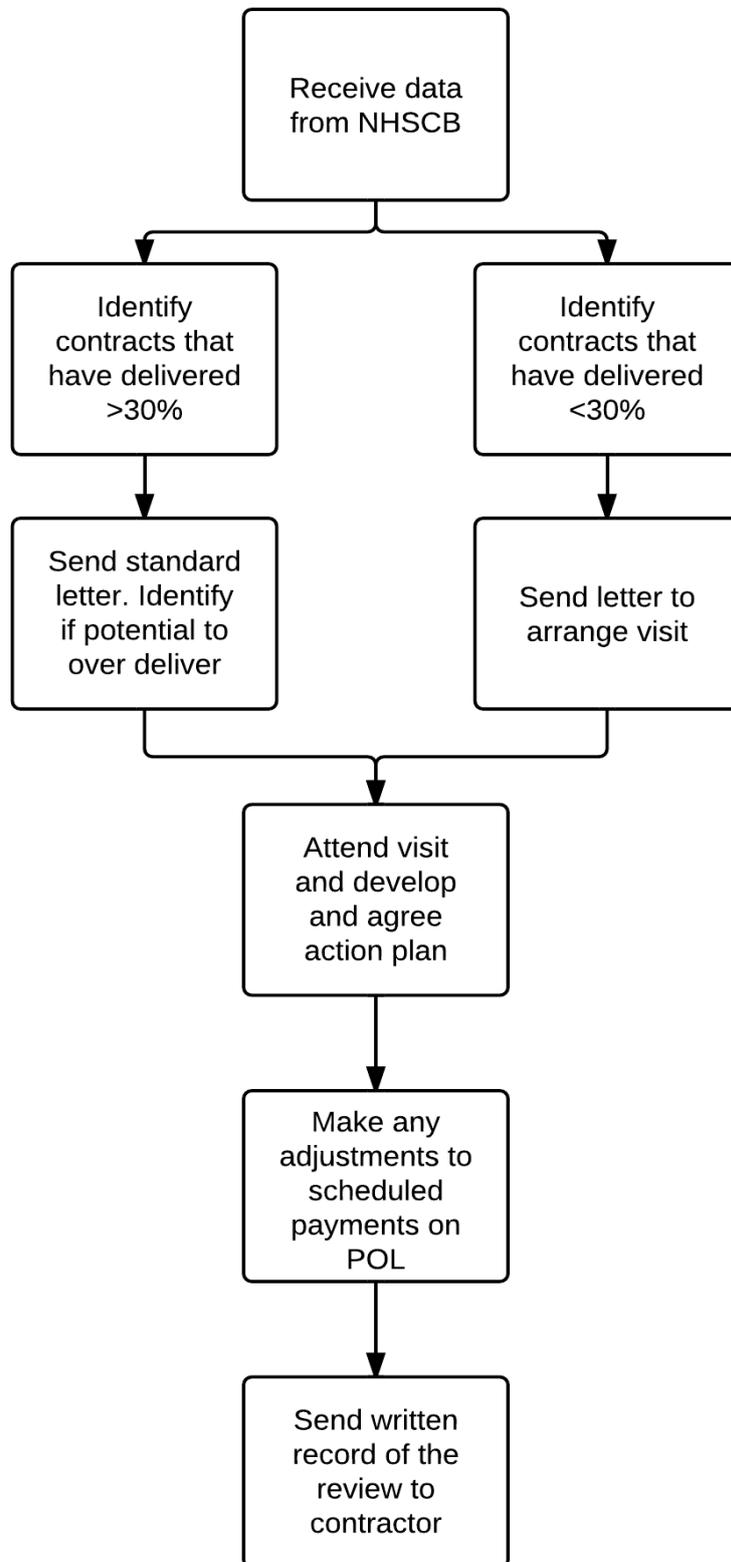
Thank you for your ongoing commitment to provide NHS dentistry.

Yours sincerely

[name]

[title]

Annex 3: Mid-year process



Annex 4: Mid-year review – performance is less than 30 percent

[date]

Dear *[name]*

Contract no: *[contract number]*

Mid-year review *[year]* – under-delivery identified

In accordance with schedule 3, part 8 of the GDS Regulations/schedule 3, part 8 of the PDS Regulations, the NHS Commissioning Board has a duty to review the delivered activity of all GDS and PDS contracts as at 30 September *[year]*, by 31 October each year.

Your review has taken place using the FP17 data that you have sent to NHS DS. This information can also be found on your monthly schedules. Detailed below is a summary of your contractual obligation and your delivery against it as at 30 September:

UDAs contracted	
UDAs carried forward	
UDAs to be delivered in <i>[year]</i>	
UDAs delivered as at 31 September <i>[year]</i>	

As the delivery is less than 30 percent of your contract at the mid-year point, I am required to inform you that we now need to arrange a review visit, which following the review may result in a remedial action plan and withholding of monies or no further action.

The mid-year review is an opportunity for both parties to discuss the performance of the contract and to review any written evidence demonstrating that a greater number of UDAs were delivered than that initially stated by NHS DS. If you wish to dispute your delivery, you will need to contact NHS DS

directly and provide me with written evidence of this alongside any other evidence you wish to submit.
I would be grateful if you could contact me at your earliest convenience to arrange the review visit.

Yours sincerely

[name]

[title]

Annex 5: Dental contract mid-year review meeting: GDS, PDS and PDS Plus contracts – template agenda

Units of dental activity and /or units of orthodontic activity

- The amount and type of activity undertaken by the practice from 1 April to 30 September.
- Agreement of BSA data to practice data.
- Issues affecting achievement of UDAs (FTAs/CPD/recruitment issues and so on).
- If activity is at a variance with expectations, discussion of plans to reduce this.

Other contractual Issues

- Opportunity for the contractor to raise any other issues with AT.
- Quality measures – vital signs reports, complaints and so on.

Any other business

- Any issues not covered in the above agenda (items will be requested and agreed at the beginning of the meeting).

Template action plan

Contract no: *[AT to complete]*

Provider name and address: *[AT to complete]*

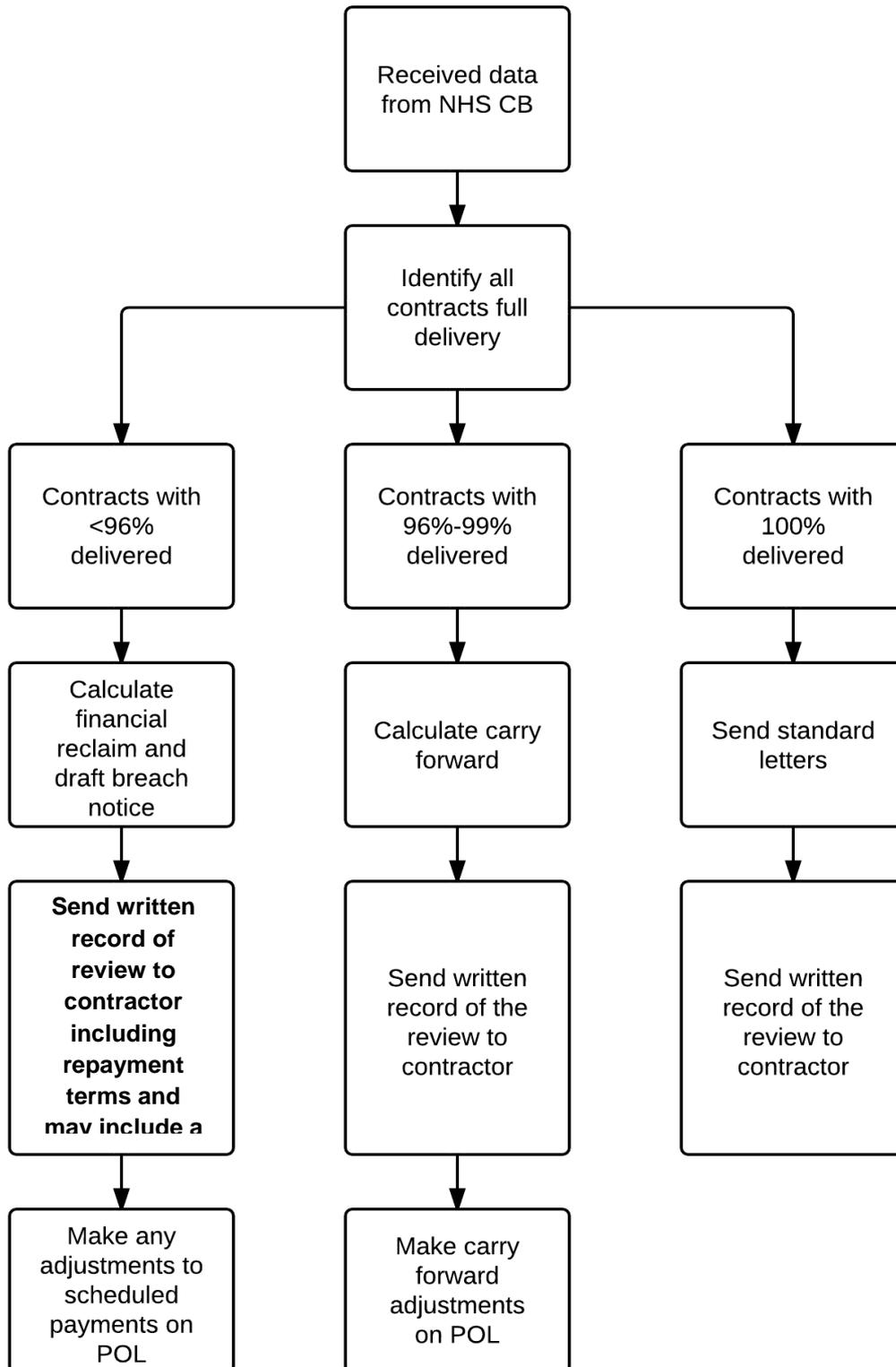
Contracted UDAs <i>[year]</i>	AT to complete
BSA scheduled delivery recorded to end September	AT to complete
Percentage delivery	AT to complete

Practice	AT to complete

Issue	Explanation and action	Timeframe
The amount and type of activity undertaken by the practice from 1 April to 30 September		
Agreement of BSA data to practice data		
Issues affecting achievement of UDAs (FTAs CPD/ recruitment issues and so on)		
If activity is at a variance with expectations, what are the plans to reduce this?		
Any proposal of a reduction in monthly scheduled payments or activity to minimise risks to both NHS CB and contractor at year end		

Quality measures – Vital signs reports, complaints and so on.	AT to complete Practice to comment	
Any other comments or information that the practice would like the AT to note		

Annex 6: Year-end process



Annex 7: Year-end reconciliation templates

Please see the Excel file annex 6 accompanying this document.
Example below:

Year-end reconciliation templates

Please use the tables below when carrying out year-end activity reconciliations.
All figures are an example to keep formula formatting.

Please use the template below if delivery is under 96 percent:

Contracted UDA	Carry forward	scheduled delivery	Contract value	UDA Value	Actual delivery	% delivery	Variance	Reclaim amount
10,000.00	5.00	10,005.00	£220,800.00	£22.08	7,500.00	74.96%	2,505.00	£ 55,310.40

Please use template below if delivery is between 96% and 99.9 percent:

Contracted UDA	Carry forward	scheduled delivery	Actual delivery	Percentage delivery	Variance	Carry forward on POL
10,000.00	5.00	10,005.00	9,800.00	98.00%	200.00	200.00

Please use table below if delivery is 100 percent or greater:

Contracted UDA	Carry forward	scheduled delivery	Actual delivery	Percentage delivery
10,000.00	5.00	10,005.00	10,200.00	102.00%

Annex 8: Year-end under delivery –under 96 percent of the contract delivered

[date]

Dear *[name]*

Calculations of financial reclaim – contract no: *[number]*

We have now finalised your year-end delivery position in accordance with National Health Service (General Dental Services Contracts) Regulations 2005, or National Health Service (Personal Dental Services Agreement) Regulations 2005 *[delete as appropriate]*, using data provided to us by NHS DS.

A summary of the position is tabled below:

Contracted UDA	Carry forward	Scheduled delivery	Contract value	UDA value	Actual delivery	Percentage delivery	Variance	Reclaim amount

As a result of this, the NHS Commissioning Board will reclaim from you the figure of *[amount]*. You can send the full amount to NHS DS by *[date]* either by direct bank transfer using the following details:

[details]

Or by cheque, quoting your contract number on the reverse of the cheque to the following address:

[address of BSA]

If you prefer, we are able to set up a repayment plan on POL deducting the payments directly from your schedule. If you choose this option the monthly payments will commence in September and cease in March and will be for *[figure]* a month.

Your UDA target for the financial year will remain the same unless you have indicated to NHS CB that you wish it to be reduced.

[Delete this paragraph if not issuing breach notice] As your contract has underperformed against its contractual delivery NHS CB is also issuing a breach notice. This is standard procedure when a contract under delivers and is in accordance with part 9, schedule 3 19(3) National Health Service (General Dental Services Contracts) Regulations 2005. I appreciate that this is a difficult time for practices. If you wish to discuss any aspect of this process with me, please do not hesitate to contact me on the above number. If you dispute any of the above information, please contact me in the first instance and we will be able to explain the disputes process with you. I would also ask that you contact me regarding your choice of repayment plan. If I do not hear from you by *[date]*, NHS CB will automatically set up the deductions using POL.

Yours sincerely

[name]

[title]

Breach notice

[date]

[Delete if not issuing breach notice]

Dear *[name]*

Breach notice:

It is with regret that the area team serves this breach notice on dental contract number: *[contract number]*.

This is served in accordance with the National Health Service (General Dental Services Contracts) Regulations 2005: Part 5 (19) – under-provision of units of dental activity or units of orthodontic activity.

Your contract delivery was *[year-end figure]* against a contractual delivery figure of *[contractual figure, include any carry forward from previous year if applicable]*.

If you wish to discuss any aspect of this process further with me, please do not hesitate to contact me on the number above.

Yours sincerely

[name]

[title]

Annex 9: Year-end under delivery: Less than four percent under-delivery

[date]

Dear [name]

Calculation of carry forward activity – contract no: [number]:

We have now finalised your year-end delivery position in accordance with National Health Service (General Dental Services Contracts) Regulations 2005, or National Health Service (Personal Dental Services Agreement) Regulations 2005 *[delete as appropriate]*, using data provided to us by NHS DS. A summary of the position is tabled below:

Contracted UDA	Carry forward	Scheduled delivery	Actual delivery	Percentage delivery	Variance	Carry forward on POL

As this is within the contractual tolerance permitted by your GDS contract/PDS agreement, we will carry forward *[units of activity]*. You have until the end of the current financial year to deliver this additional activity. This activity will be added to your annual contractual delivery so you will be expected to provide *[number of units]* during *[year]*. This will be entered on to POL during *[month]* and will show on your following schedule.

I would like to take this opportunity to thank you for your ongoing commitment to providing NHS dentistry and I look forward to working with you in the future.

Yours sincerely

[name]

[title]

Annex 10: Year-end delivery 100 percent and over

[date]

Dear *[name]*

Year-end review – contract no: *[number]*

We have now finalised your year-end delivery position in accordance with National Health Service (General Dental Services Contracts) Regulations 2005, or National Health Service (Personal Dental Services Agreement) Regulations 2005 *[delete as appropriate]*, using data provided to us by NHS DS. A summary of the position is set out in the table below:

Contracted UDA	Carry forward	Scheduled delivery	Actual delivery	Percentage delivery	Carry forward

As you will see, you have achieved your contractual commitments/over performed by XX *[amount]* percent *[delete as applicable]*. NHS CB permits up to a maximum of two percent carry forward as a result of this you will have XXX *[amount]* UDA/UOA carried forward.

I would like to take this opportunity to thank you for your ongoing commitment to providing NHS dentistry and I look forward to working with you in the future.

Yours sincerely

[name]

[title]

Annex 11: Year-end under delivery – less than four percent under-delivery

There may, on occasion, be instances where a contractor is unable to fulfill its contractual obligations to the area team.

The table below highlights some of the circumstances that would be permitted as exceptional. The list is not exhaustive and each case should be considered on its individual merits. NHS CB should seek advice as to whether or not it is permissible and what flexibility will be given to the contractor in those circumstances.

Circumstances that may be allowable subject to provision of supporting evidence	Non-allowable circumstances
Death of, or serious accident or illness to, contract holder (or close relative of contract holder)	Death of, or serious accident to, distant relative or friend of either contractor holder or performer
Death of, or serious accident or illness to, main or significant performer (or close relative of same)	Failure to register with CQC, or comply with CQC registration requirements
Death, of or serious accident or illness to significant performer (or close relative of same)	Minor fire or damage to premises
Serious fire or accidental damage to practice premises rendering building unfit for business	Re-decoration of premises
Recruitment difficulties resulting from undue delay on the local office's part (eg admission to the dental performers' list)	Recruitment difficulties
Move to a new premises resulting in operational delays, due to circumstances beyond the contractor's control, eg unforeseen planning controls	Holidays and other absence such as paternity/maternity or CPD events for provider

	Patient failed to attend (FTAs)
	High-needs patients
	Failure to understand contractual obligations
	IT system failure
	planned absence of a performer
	Vocational dental practitioner activity taken into consideration

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